

2011 Idaho Individual E-File (EMS) Specifications

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Introduction

This publication outlines the communication procedures, transmission formats, character sets, validation criteria, and reject codes for filing individual income tax returns as part of the Federal/State Electronic Filing (EMS) Program between the Internal Revenue Service (IRS) and the Idaho State Tax Commission.

The material in this publication will provide software developers the necessary information for capturing and formatting Idaho income tax data and the associated federal information required as part of the Idaho return.

This publication does not replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be followed in developing the Idaho return. See IRS Publication 1346 - *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns* and Publication 1345 - *Handbook for Electronic Filers of Individual Income Tax Returns*.

The *2011 Idaho Individual E-File (EMS) Handbook* provides filers and transmitters with the procedures for filing an Idaho return jointly with the taxpayer's federal return.

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Federal/State Electronic Filing Process

Idaho returns included in the Federal/State Electronic Filing Program will be transmitted to the IRS Service Center along with the federal return. All Idaho returns must include a **complete** copy of the federal return.

Once the IRS has notified the Electronic Return Originator (ERO) of successful submission, Idaho can retrieve the files from the IRS within one business day. Idaho will not receive any state data from a rejected federal return.

Note: The IRS acknowledges only that it received the state data. The IRS acknowledgment is not an indication that Idaho has “received” your state return. You must receive the Idaho acknowledgment to ensure your state return has been received.

Contact Idaho if you receive the federal acknowledgment, but no state acknowledgment.

The Idaho acknowledgment system is designed to inform transmitters that the Idaho return has been retrieved and the return is being processed by Idaho. When Idaho receives the return from the IRS, it will generate an acknowledgment record and post the record for retrieval by transmitters.

Acceptance Process

EFIN and ETIN

The IRS assigns the Electronic Filing Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN). The Tax Commission will use these same numbers in the Federal/State Electronic Filing Program.

These numbers are used in the acknowledgment system to identify preparers and transmitters.

Idaho Returns and Forms Supported for E-Filing

Supporting federal returns, schedules, and attachments **are required for all electronic returns.**

1. The Tax Commission will support e-filing of the following forms:
 - Form 40 Idaho Individual Income Tax Return
 - Form 43 Idaho Part-Year Resident and Nonresident Income Tax Return
 - Form 39R Idaho Supplemental Schedule (Form 40)
 - Form 39NR Idaho Supplemental Schedule (Form 43)
 - Form 44 Idaho Business Income Tax Credits and Credit Recapture
 - Form CG Idaho Capital Gains Deduction
 - Form 49 Idaho Investment Tax Credit
 - Form 49C Idaho Investment Tax Credit Carryover
 - Form 49E Idaho Election to Claim the Property Tax Exemption in Lieu of Investment Tax Credit
 - Form 49R Recapture of Idaho Investment Tax Credit
 - Form 56 Idaho Net Operating Loss Carryforward/Carryback
 - Form 67 Credit for Idaho Research Activities
 - Form 68 Idaho Broadband Equipment Investment Credit
 - Form 68R Recapture of Idaho Broadband Equipment Investment Credit
 - Form 69 Idaho Incentive Investment Tax Credit
 - Form 72 Idaho Hire One Act Credit
 - Form 75 Idaho Fuels Use Report

4. The Tax Commission will accept the following return types:
 - Fed/State: An original federal return submitted with one original state return.
 - State only: A state return submitted with a copy of the federal return.
 - Current year amended returns
 - Refund, balance due, zero, and direct deposit returns
 - Credit for taxes paid to another state
 - Married filing separate returns

Exclusions from Electronic Filing

In addition to the returns listed in Publication 1345 as excluded from federal electronic filing for the 2011 tax filing period, the following returns will not be accepted for electronic filing in 2011:

- Non-calendar year filers
- Prior year returns
- Form 84
- Form 84R
- Form 85
- Form 85R

Idaho Acknowledgment

Idaho participates in the combined Federal/State E-File Acknowledgment Program.

The Tax Commission will transmit acknowledgments through the IRS EMS system. Transmitters will retrieve state acknowledgments in the same way they retrieve federal acknowledgments.

Receipt Acknowledgment

Idaho provides a receipt acknowledgment for successfully retrieving returns through the IRS EMS system. Idaho will reject any return submitted in the wrong format or that can't be properly identified. If this occurs, the state will inform you of the rejection through a rejected acknowledgment. Once you correct the return, you may transmit the return as a state-only return. Be sure to confirm that your software package supports state-only transmissions. If the electronically filed Idaho return can't be re-transmitted, you must submit a paper tax return to the Tax Commission.

Processing Acknowledgment

Idaho provides one of the following two processing acknowledgments for successfully reading returns retrieved through the IRS EMS system.

Accepted – This acknowledgment indicates the electronic return was received and successfully completed the business rule validation process.

Rejected – This acknowledgement indicates the electronic return was received but failed to complete the business rule validation process. The acknowledgment will contain a reason indicating the error causing the rejection. (See Appendix A – Reject Codes).

Nonreceipt of Idaho Acknowledgment Record

Before contacting the Tax Commission, ensure that:

- You have received an IRS acknowledgment record,
- The IRS accepted the federal tax return, and
- The transmission included an Idaho state return.

Contact the Tax Commission if:

- You received Idaho acknowledgment records for some, but not all returns filed on the same day.

- You receive IRS acknowledgment records more than two working days ago, and you have not received Idaho acknowledgment records for the same tax returns.
- You receive acknowledgment records for a transmission day that follows a day in which you received no records; for example, you received acknowledgment records for Wednesday, but not for Tuesday.

Whom to contact

To check on the status of an Idaho acknowledgment record, call (208) 334-7783. Please have the following information available when making the call:

- Electronic Filer ID Number (EFIN)
- FEIN
- Transmission Date
- Contact Name and Phone Number

Idaho Test Data

All software developers are required to test with the Tax Commission. Idaho testing can be done in conjunction with IRS testing. To facilitate testing, the Tax Commission has generated test cases based on the IRS PATS test examples. The Social Security numbers, names, and addresses have been altered and Idaho specifics added. The test package will detail the conditions and acceptance procedures. In general, the Tax Commission will notify you as soon as possible of acceptance or if problems exist with your test cases.

Please support all schedules, forms, and occurrences. It is important to customers and to Idaho that customers are given a full range of services.

If you are not supporting all forms and schedules, please inform the Tax Commission before the first test transmission test.

If you offer online filing, you must send a test transmission.

Preparers are not required to test. However, the Tax Commission will accept and process any tests received. Consult the *2011 Idaho Individual E-Filing (EMS) Test Package* for more information.

Generic and Unformatted Record

The IRS defines two record types for state collection of income tax data as part of the Federal/State Electronic Filing Program. The generic record is a specific formatted record layout that defines each field's characteristics. In the generic record, Idaho captures the state return. The unformatted records consist of 25 occurrences, each with 4,861 characters (60 lines with 80 characters each).

Generic Record

In this section, Idaho captures the Idaho Forms 40 and 43.

Header Section: Contains identifying information for the return, including the declaration control number (DCN) assigned to the return. This is the same DCN assigned to the federal return.

State Preparer/Transmitter Section: Idaho uses this section of the record to capture Idaho return preparation information.

Entity Section: This section provides name and address information. Idaho requires the exact data in these fields as are stored in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements apply to these fields as defined for the federal return.

Consistency Fields: The IRS provides based consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. The record layout lists the corresponding federal field.

Alphanumeric Fields: The generic record provides seven fields, each 80 characters in length for states to define additional data fields. The record layout shows (for each field used) how the 80-character field is broken down into individual data fields.

Signed Numeric Money Fields: This section contains 116 fields, each 12 characters in length for the storing of money fields. In this section, Idaho captures the Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 56, 67, 68, 68R, 69, 75, CG, and 49E. For the majority of Idaho returns, these are the parts of the forms used by Idaho taxpayers.

Record Terminus Section: The 1-character field with a value of “#” that indicates the end of the generic record.

Unformatted State Records

The Unformatted State Records Section will be utilized for the capture of the federal return and Idaho Forms 40, 43, 39R, 39NR, 44, 49, 49C, 49R, 56, 67, 68, 68R, 69, 72, 75, CG, and 49E

In defining the requirements for the unformatted records, Idaho adheres to the following:

1. Idaho requires the complete federal return.
2. Idaho uses the federal field number for data defined by the IRS.
3. Idaho stores the data using the same method as the IRS, with the data being preceded by the field number. The Idaho portion of federal data should be identical to the IRS data with the exception of eight characters. The following state record characters should be substituted for the corresponding IRS values.

The characters are:

| IDAHO | | | |
|---------------|-------------------------|-----------|------------|
| IRS Character | Substitution Characters | ASCII Hex | EBCDIC Hex |
| **** | !!!! | 21212121 | 5A5A5A5A |
| [| { | 7B | C0 |
|] | } | 7D | D0 |
| # | \$ | 24 | 5B |

The federal data must be formatted using the IRS formatting requirements for variable length records.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the Tax Commission.

Since Idaho is capturing the federal forms and schedules intact (as formatted for the IRS), there is the chance that not all of the data can be stored in the unformatted records. If storing of the federal data requires more space than available in the (9) unformatted records, the Idaho return is not eligible for electronic filing. If more than one unformatted record is required for the federal return, **do not** split forms or schedules across unformatted records.

Character Sets – Allowable Entries

Idaho follows the IRS requirements for field character specifications. All IRS fields captured for Idaho should be formatted identically to the IRS format.

The following descriptions of fields have been extracted from IRS Publication 1346 - *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2011)*.

ALPHA (A) A - Z Upper case alpha characters only
NUMERIC Values 0 - 9, Right-justified, zero-filled

1. **Money Fields:** All money fields are 12 characters: 11 numeric characters followed by a negative sign (-) if a negative entry. If a positive entry, the last position is blank. All money entries are whole dollars (no cents).
Significant: Not all zeros, right justified, zero filled. Non-significant: blank filled. No dollar signs, commas, periods, or other non-numeric characters should be inserted into the field.

2. **Percentage Fields:** 5 numeric characters, left justified, zero-filled. Decimal points entered - assumed to be between the left-most and second left-most position.

Example: 25.32% = 02532, 105% = 10500
If less than 100% = preceded with a zero.

EXCEPTION: Ratio 5. Numeric characters, no leading zero. No decimal points entered – assumed to precede left-most position.

Example: 65.987% = 65987

3. **EIN (Employer ID Numbers):** On Schedules C and F should be blank if there is no number.
4. **ZIP Code:** Should be left justified. If there are only 5 ZIP code characters, the 7 remaining digits must be zero filled. If the 3-digit Bar Code Delivery Point is not present, left justify the ZIP Code and Zip + 4 and zero fill remainder.
5. **Other Numerics:** If present: all numeric, right justified, zero-filled. If not present: Zero-fill, **unless otherwise specified in the record layout for that field.**
6. **Dates:** M=month. D=day. Y=year. Format will depend on field size (either MMYYYY or MMDDYYYY). If date is not known or covers various dates, enter zeros.

State fields that are identical to a corresponding federal field should follow the same usage of special characters as outlined in Publication 1346.

For instance, name and address fields on the Idaho form must be identical to the federal return. The usage of special characters on the Idaho return is limited to what is allowed by the IRS.

Generic Record Layout for Form 40

| FIELD | FORM REFERENCE | IDENTIFICATION | LENGTH | DESCRIPTION |
|---------|----------------------------|---------------------------------------------------------|--------|---------------------------------------------------------------------------------------|
| | | Byte Count, Page 1 | 4 | "2754" or fixed; "nnnn" for variable format |
| | | Start of Record Sentinel | 4 | Value "****" |
| 0 | | Record ID Type | 6 | "STbbbb" |
| 1 | | Form Number | 6 | "0001bb" |
| 2 | | Page Number | 5 | "PG01b" |
| 3 | | Taxpayer Identification Number | 9 | N (Primary SSN) |
| 4 | | Filler | 1 | Blank |
| 5 | | Form/Schedule Number | 7 | N Value "0000001" |
| IRS 010 | | State Code | 2 | Value "ID" |
| IRS 011 | | City Code | 2 | NO ENTRY |
| IRS 015 | | Imperfect Return Indicator (IRS Only) Idaho will accept | 1 | A value "E" = exception processing or blank |
| IRS 016 | | ITIN/SSN Mismatch Indicator (IRS USE ONLY) | 1 | A value "M" = Mismatch or blank |
| IRS 019 | | State-Only-Indicator | 2 | "SO" (State Only return data) |
| IRS 020 | | Declaration Control Number | 14 | Numeric (Same as IRS) |
| IRS 023 | | Return Sequence Number | 16 | Numeric |
| IRS 024 | | Direct Deposit | 1 | Numeric 1= Direct Deposit Blank or 0 = No |
| IRS 025 | | State-Return-Flag | 1 | Numeric |
| IRS 027 | | Direct Debit Date | 8 | Numeric (Not used for Idaho) |
| IRS 028 | | Direct Debit Amount | 12 | Numeric (Not used for Idaho) |
| IRS 030 | Line 56b | State-Routing Transit Number | 9 | Numeric |
| IRS 032 | | State-Return-Indicator | 1 | Numeric 0 = No State RTN Present 1 = State RTN found 2 = State RTN not found |
| IRS 035 | Line 56c | State-Deposit Account Number | 17 | Alphanumeric |
| IRS 040 | Line 56d | State-Checking Acct. | 1 | Alpha Values X or Blank |
| IRS 048 | Line 56e | State-Savings Acct. | 1 | Alpha Values X or Blank |
| IRS 049 | | Online State Return | 1 | Alpha Value "O" = On-line |
| IRS 050 | | State Numeric Area | 27 | Numeric |
| IDTC.10 | Page 2, Signature Block | Preparer SSN/PTIN | 9 | Alpha/Numeric (byte 01-09) |
| IDTC.20 | Page 2, Signature Block | Preparer EIN | 9 | Numeric (byte 10-18) |
| IDTC.30 | Page 2, Signature Block | Preparer ZIP | 5 | Numeric (byte 19-23) |
| IDTC.40 | Page 2, Signature Block | Preparer ZIP+4 | 4 | Numeric (byte 24-27) |

| | | | | |
|---------|----------------------------|----------------------------------|----|------------------------------------------|
| IRS 052 | | State Alphanumeric Area | 93 | Alphanumeric |
| IDTC.10 | | Mailbox ID | 5 | Not required |
| IDTC.20 | Page 2, Signature Block | Preparer Firm Name | 35 | Alphanumeric |
| IDTC.30 | Page 2, Signature Block | Preparer Address | 30 | Alphanumeric |
| IDTC.40 | Page 2, Signature Block | Preparer City | 20 | Alphanumeric |
| IDTC.50 | Page 2, Signature Block | Preparer State | 2 | Numeric |
| IDTC.60 | Page 2, Signature Block | Preparer Self-Employment Ind. | 1 | Alphanumeric |
| | | | | |
| IRS 055 | Page 1, Taxpayer Info | Spouse SSN | 9 | Numeric |
| IRS 060 | Page 1, Taxpayer Info | Name Line 1 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Prime Last Name | 32 | Alphanumeric |
| IDTC.20 | Page 1, Taxpayer Info | Suffix | 3 | Alphanumeric |
| IRS 062 | | Date of Death Primary | 8 | Numeric (YYYYMMDD) |
| | | | | |
| IRS 065 | Page 1, Taxpayer Info | Name Line 2 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Spouse Last Name | 32 | Alphanumeric |
| IDTC.20 | Page 1, Taxpayer Info | Suffix | 3 | Alphanumeric |
| IRS 068 | | Date of Death Secondary | 8 | Numeric (YYYYMMDD) |
| | | | | |
| IRS 070 | Page 1, Taxpayer Info | Name Line 3 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Prime First Name | 16 | Alpha (byte 01-16) |
| IDTC.20 | Page 1, Taxpayer Info | Prime Middle Initial | 1 | Alpha (byte 17) |
| IDTC.30 | Page 1, Taxpayer Info | Spouse First Name | 16 | Alpha (byte 18-33) |
| IDTC.40 | Page 1, Taxpayer Info | Spouse Middle Initial | 1 | Alpha (byte 34) |
| IDTC.50 | Line 56a | IAT Indicator | 1 | 1 For Yes 0 or Blank for No (byte 35) |
| IRS 074 | Page 1, Taxpayer Info | C/O Address | 35 | Alphanumeric |
| | | | | |
| IRS 075 | Page 1, Taxpayer Info | Address Line 1 | 35 | Alphanumeric |
| IRS 077 | | Foreign Street Address | 35 | Alphanumeric |
| IRS 080 | | Address Line 2-Care of address | 35 | Alphanumeric |
| IRS 085 | Page 1, Taxpayer Info | City | 22 | Alphanumeric |
| IRS 087 | | Foreign City/State or Providence | 35 | Alphanumeric |
| IRS 090 | | City Code | 5 | NO ENTRY |

| | | | | |
|----------|----------------------------|----------------------------------|----|-------------------------------------------------|
| IRS 095 | Page 1, Taxpayer Info | State Abbreviation | 2 | Alpha |
| IRS 098 | | Foreign Country | 22 | Alpha |
| IRS 100 | Page 1, Taxpayer Info | Zip Code | 12 | Numeric |
| IDTC.10 | Page 1, Taxpayer Info | Zip Code | 5 | Numeric (Byte 01-05) |
| IDTC.20 | Page 1, Taxpayer Info | Zip Code Extension | 4 | Numeric (Byte 06-09) |
| IDTC.30 | | Delivery Point Bar Code Location | 3 | Numeric (byte 10-12) |
| | | | | |
| IRS 105 | | County | 20 | NO ENTRY |
| IRS 110 | | County Code | 5 | NO ENTRY |
| IRS 115 | Page 2, Signature Block | Telephone Number | 10 | Numeric Example: 2083347569 (removed dashes) |
| IRS 120 | Page 2, Signature Block | Primary TP Signature | 5 | Numeric (not used for Idaho) |
| IRS 125 | Page 2, Signature Block | Spouse Signature | 5 | Numeric (not used for Idaho) |
| IRS 126 | | ERO EFIN/PIN | 11 | Numeric (not used for Idaho) |
| IRS 150 | Lines 1-5 | Federal Filing Status | 1 | Numeric Valid Codes: 1, 2, 3, 4, 5 |
| IRS 155 | Line 6 | Total Federal Exemptions | 2 | Numeric Valid Range: 00 – 99 |
| IRS 160 | | Wages, Salaries, Tips | 12 | Optional Entry |
| IRS 165 | | Taxable Interest | 12 | Optional Entry |
| IRS 170 | | Tax Exempt Interest | 12 | Optional Entry |
| IRS 175 | | Dividends | 12 | Optional Entry |
| IRS 180 | | State Refund | 12 | Optional Entry |
| IRS 185 | | Taxable Social Security Benefit | 12 | Optional Entry |
| IRS 190 | | Keogh Plan & SEP Deductions | 12 | Optional Entry |
| IRS 195 | | Adjusted Gross Income | 12 | Numeric |
| IRS 200 | | Standard/Itemized Deductions | 12 | Optional Entry |
| IRS 205 | | Earned Income Credit | 12 | Optional Entry |
| | | | | |
| IRS 300 | | Alphanumeric Field 1 | 80 | Alphanumeric |
| IDTC.10 | | Software Developer Code | 10 | Alpha (byte 01-10) |
| IDTC.20 | Page 2, Signature Block | Paid Preparer Name | 31 | Alpha (byte 11-41) 1040 Seq. 1340 |
| IDTC.30 | Page 2, Signature Block | Preparer Phone # | 10 | Alpha (byte 42-51) |
| IDTC.40 | Page 2, Signature Block | Non Paid Preparer | 13 | Alpha (byte 52-64) 1040 Seq. 1338 |
| IDTC.50 | Page 2, Signature Block | Preparer State EIN | 16 | Alpha (byte 65-80) |
| IRS 305 | | Alphanumeric Field 2 | 80 | Alphanumeric |
| IDTC.060 | | Paid Preparer | 1 | (byte 1) 1 For Yes 0 or Blank for No |

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|----------|----------------------------|-----------------------------------------------------------------------------------------------|---|--------------------------------------------------------|
| IDTC.065 | | FFA Indicator (Field to be used by those that participate in the free file alliance program) | 1 | (byte 2) 1 For Yes 0 or Blank for No |
| IDTC.066 | Page 2, Signature Block | Contact Preparer | 1 | Numeric (byte 3) 1 For Yes 0 or Blank for No |
| IDTC.070 | Page 1 Taxpayer Info | Forms Mailer Yes | 1 | Numeric (byte 4) 1 For Yes 0 or Blank for No |
| IDTC.075 | Page 1 Taxpayer Info | Forms Mailer No | 1 | Numeric (byte 5) 1 For Yes 0 or Blank for No |
| IDTC.080 | Line 6a | Prime Exemption | 1 | Numeric (byte 6) 1 For Yes 0 or Blank for No |
| IDTC.090 | Line 6b | Spouse Exemption | 1 | Numeric (byte 7) 1 For Yes 0 or Blank for No |
| IDTC.100 | Line 6c | Exemptions | 2 | Numeric (byte 8-9) 1-99 = Yes 0 or Blank = No |
| IDTC.110 | Line 7 | Prime—Campaign Fund | 1 | Alpha (byte 10) Reserved NO ENTRY |
| IDTC.120 | Line 8 | Spouse----Campaign Fund | 1 | Alpha (byte 11) Reserved NO ENTRY |
| IDTC.130 | Line 12a | Prime over 65 Indicator | 1 | Numeric (byte 12) 1 For Yes 0 or Blank for No |
| IDTC.140 | Line 12a | Spouse Over 65 Indicator | 1 | Numeric (byte 13) 1 For Yes 0 or Blank for No |
| IDTC.150 | Line 12b | Prime Blind Indicator | 1 | Numeric (byte 14) 1 For Yes 0 or Blank for No |
| IDTC.160 | Line 12b | Spouse Blind Indicator | 1 | Numeric (byte 15) 1 For Yes 0 or Blank for No |
| IDTC.170 | Line 12c | Claimed Dependent Indicator | 1 | Numeric (byte 16) 1 For Yes 0 or Blank for No |
| IDTC.180 | Line 31a | DPA Indicator | 1 | Numeric (byte 17) 1 For Yes 0 or Blank for No |
| IDTC.190 | | Required to File Individual (See Worksheet) | 1 | Numeric (byte 18) 1 For Yes 0 or Blank for No |
| IDTC.200 | Line 51c | Penalty MSA Indicator | 1 | Numeric (byte 19) 1 For Yes 0 or Blank for No |

| | | | | |
|----------|---------------------|------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IDTC.220 | | Form Code | 1 | Alphanumeric(byte 20) Value: 'A' = Form 40 |
| IDTC.225 | Line 11a | NOL Forego Carry back Period. Form 40 Line 13 Check Box | 1 | Numeric (byte 21) 1 For Yes 0 or Blank for No |
| IDTC.230 | | Prime Months in Idaho | 2 | Not Used for this Form |
| IDTC.240 | | Spouse Months in Idaho | 2 | Not Used for this Form |
| IDTC.250 | | Prime Residency | 1 | Not Used for this Form |
| IDTC.260 | | Spouse Residency Status | 1 | Not Used for this Form |
| IDTC.270 | | Prime Residency State | 2 | Not Used for this Form |
| IDTC.280 | | Spouse Residency State | 2 | Not Used for this Form |
| IDTC.290 | Page 1, Header Area | Amended Return Indicator | 1 | Numeric (byte 32) Values: 1 For Yes 0 or Blank for No |
| IDTC.300 | Page 1, Header Area | Amended Return Reason | 1 | Numeric (byte 33) Values: 0 or Blank for No 1 = Federal Audit 2 = Capital Loss Carry back 3 = Federal Amended 4 = Other (attach explanation. Use Form Misc. Statements.) |
| IDTC.310 | | Prime Deceased | 8 | NO ENTRY Now IRS 062 |
| IDTC.350 | | Spouse Deceased | 8 | NO ENTRY Now IRS 068 |
| IDTC.352 | Line 42a | Donate Grocery Credit | 1 | 1 For Yes (byte 50) 0 or Blank for No |
| IRS 310 | | Alphanumeric Field 3 | 80 | Alphanumeric |
| IDTC.355 | Page 1, Section 6 | Dependent First Name (1) | 10 | Alphanumeric |
| IDTC.360 | Page 1, Section 6 | Dependent Last Name (1) | 15 | Alphanumeric |
| IDTC.365 | Page 1, Section 6 | Dependent SSN (1) | 9 | Numeric |
| IDTC.370 | Page 1, Section 6 | Dependent First Name (2) | 10 | Alphanumeric |
| IDTC.375 | Page 1, Section 6 | Dependent Last Name (2) | 15 | Alphanumeric |
| IDTC.380 | Page 1, Section 6 | Dependent SSN (2) | 9 | Numeric |
| IRS 315 | | Alphanumeric Field 4 | 80 | Alphanumeric |
| IDTC.385 | Page 1, Section 6 | Dependent First Name (3) | 10 | Alphanumeric |
| IDTC.390 | Page 1, Section 6 | Dependent Last Name (3) | 15 | Alphanumeric |
| IDTC.395 | Page 1, Section 6 | Dependent SSN (3) | 9 | Numeric |
| IDTC.400 | Page 1, Section 6 | Dependent First Name (4) | 10 | Alphanumeric |
| IDTC.405 | Page 1, Section 6 | Dependent Last Name (4) | 15 | Alphanumeric |

| | | | | |
|-----------------|-------------------|--------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IDTC.410 | Page 1, Section 6 | Dependent SSN (4) | 9 | Numeric |
| IRS 320 | | Alphanumeric Field 5 | 80 | Numeric |
| IRS 325 | | Alphanumeric Field 6 | 80 | Numeric |
| IDTC.415 | | Originators Internet Protocol (IP) Address | 39 | Alphanumeric Required Entry Allowable special characters are: period, colon, or blank. New |
| IDTC.420 | | IP Date | 8 | Numeric (YYYYMMDD) Required Entry New |
| IDTC.425 | | IP Time | 6 | Numeric (HHMMSS) Required Entry New |
| IDTC.430 | | IP Time Zone | 2 | Alphanumeric Required Entry US – Universal Standard, ES – Eastern Standard, ED – Eastern Daylight CS – Central Standard CD – Central Daylight MS – Mountain Standard MD – Mountain Daylight PS – Pacific Standard PD – Pacific Daylight AS – Alaskan Standard AD – Alaskan Daylight HS – Hawaiian Standard HD – Hawaiian Daylight New |
| IDTC.435 | | Reserved | 25 | Alphanumeric Reserved |
| IRS 330 | | Alphanumeric Field 7 | 80 | Numeric |
| | | | | |
| IRS 350 | | Numeric Field 1 Amount Remitted | 12 | NO ENTRY |
| IRS 355 | Line 8 | Numeric Field 2 Additions from Form 39R, Part A Line 6 | 12 | Numeric |
| IRS 360 | Line 10 | Numeric Field 3 Subtraction from Form 39R, Part B Line 23 | 12 | Numeric |
| IRS 365 | Line 11 | Numeric Field 4 Total Adjusted Income | 12 | Numeric Line 12 minus line 11 |
| IRS 370 | Line 13 | Numeric Field 5 Itemized Deductions | 12 | Numeric |
| IRS 375 | Line 14 | Numeric Field 6 State and local taxes on Federal Schedule A. | 12 | Numeric |
| IRS 380 | Line 16 | Numeric Field 7 Standard Deduction | 12 | Numeric |
| IRS 385 | Line 18 | Numeric Field 8 Exemptions | 12 | Numeric |
| IRS 390 | Line 19 | Numeric Field 9 Taxable Income | 12 | Numeric |

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|---------|----------------|------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IRS 395 | Line 20 | Numeric Field 10 Tax | 12 | Numeric |
| IRS 400 | Line 22 | Numeric Field 11 Tax Paid Other State | 12 | Numeric |
| IRS 405 | Line 23 | Numeric Field 12 Educational Contributions | 12 | Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable. Line Moved to Form 39R (RESERVED) |
| IRS 410 | Line 24 | Numeric Field 13 Idaho youth and Rehabilitation contribution. | 12 | Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit, education and allowed ITC if applicable. Line Moved to Form 39R (RESERVED) |
| IRS 415 | Line 25 | Numeric Field 14 Live organ donation expense | 12 | Numeric Can claim up to \$5000.00 Line Moved to Form 39R (RESERVED) |
| IRS 420 | Line 24 | Numeric Field 15 Total Business Credits | 12 | Numeric From Form 44, part I, line 11 |
| IRS 425 | Line 27 | Numeric Field 16 Special Fuels Tax Due | 12 | Numeric From Form 75 Section IV Line 4 |
| IRS 430 | Line 28 | Numeric Field 17 Sales/Use tax | 12 | Numeric Include Use Tax from Form 75 Section V, Line 5 |
| IRS 435 | Line 29 | Numeric Field 18 Total tax from Recapture of income tax credits. | 12 | Numeric From Form 44, part II, line 7 |
| IRS 440 | Line 30 | Numeric Field 19 Tax from recap of QIE | 12 | Numeric (No Entry) From Form 49ER |
| IRS 445 | Line 31 | Numeric Field 20 Permanent Building Fund | 12 | Numeric See Gross Income Worksheet |
| IRS 450 | Line 32 | Numeric Field 21 Total Tax | 12 | Numeric |
| IRS 455 | Line 33 | Numeric Field 22 Non-Game Wildlife Conservation | 12 | Numeric |
| IRS 460 | Line 34 | Numeric Field 23 Children's Trust Fund | 12 | Numeric |
| IRS 465 | Line 35 | Numeric Field 24 Special Olympics Idaho | 12 | Numeric |
| IRS 470 | Line 36 | Numeric Field 25 Idaho Guard and Reserve Family Support Fund | 12 | Numeric |
| IRS 475 | Line 37 | Numeric Field 26 American Red Cross of Greater Idaho fund | 12 | Numeric |

| | | | | |
|----------------|-----------------|----------------------------------------------------------------------|-----------|--------------------------------------------------------------------|
| IRS 480 | Line 38 | Numeric Field 27 Veterans Support Fund | 12 | Numeric |
| IRS 485 | Line 42 | Numeric Field 28 Grocery Credit Computed Amount | 12 | Numeric Line 42 Amounts increased by \$10 |
| IRS 490 | Line 42b | Numeric Field 29 Grocery Credit Received | 12 | Numeric Line 42b Amounts increased by \$10 |
| IRS 495 | Line 43 | Numeric Field 30 Old Age Home Credit, Developmentally Disabled | 12 | Numeric Limitations Apply |
| IRS 500 | Line 44a | Numeric Field 31 Special Fuels Tax Refund | 12 | Numeric From Form 75, Section IV Line 2 |
| IRS 505 | Line 44b | Numeric Field 32 Gasoline Tax Refund | 12 | Numeric From Form 75, Section IV Line 1 |
| IRS 510 | Line 45 | Numeric Field 33 Idaho Income Tax Withheld | 12 | Numeric |
| IRS 515 | Line 46 | Numeric Field 34 Form 51 Payments | 12 | Numeric |
| IRS 520 | Line 50 | Numeric Field 35 Tax Due | 12 | Numeric |
| IRS 525 | Line 51a | Numeric Field 36 Penalty | 12 | Numeric |
| IRS 530 | Line 51b | Numeric Field 37 Interest | 12 | Numeric |
| IRS 535 | Line 52 | Numeric Field 38 Total Due | 12 | Numeric |
| IRS 540 | Line 53 | Numeric Field 39 Overpaid | 12 | Numeric |
| IRS 545 | Line 54 | Numeric Field 40 Amount to be Refunded | 12 | Numeric |
| IRS 550 | Line 55 | Numeric Field 41 Amount to Be Applied to 2011 Taxes | 12 | Numeric Updated year |
| IRS 555 | Line 39 | Numeric Field 42 Idaho Foodbank donation | 12 | Numeric |
| IRS 560 | Line 40 | Numeric Field 43 Opportunity Scholarship Program | 12 | Numeric |
| IRS 565 | Line 47 | Numeric Field 44 Pass-through Income Tax | 12 | Numeric Reserved. Only used in MeF. |
| IRS 570 | Line 48 | Numeric Filed 45 Hire One Act Credit | 12 | Numeric New |

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 6 for the reasons for amending and enter the number.

State Use Only

For calendar year 2011, or fiscal year beginning _____, ending _____

| | | |
|----------------------|---------------------------------|-----------|
| PLEASE PRINT OR TYPE | Your first name and initial | Last name |
| | Spouse's first name and initial | Last name |
| | Mailing address | |
| | City, State, and Zip Code | |

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2011
 Spouse deceased in 2011

Do you need Idaho income tax forms mailed to you next year?
 Yes No

FILING STATUS. Check only one box.
If filing married joint or separate return, enter spouse's name and Social Security Number above.

- 1. Single
- 2. Married filing joint return
- 3. Married filing separate return
- 4. Head of household
- 5. Qualifying widow(er)

Must match federal return.

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. and 6b, if they apply. Spouse b.

c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here c.

| First name | Last name | Social Security Number |
|------------|-----------|------------------------|
| | | |
| | | |
| | | |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d.

INCOME. See instructions, page 7.

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | 00 |
| 9. Total. Add lines 7 and 8 | 9 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9. | 11 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| <p>Standard Deduction For Most People</p> <p>Single or Married filing Separately: \$5,800</p> <p>Head of Household: \$8,500</p> <p>Married filing Jointly or Qualifying Widow(er): \$11,600</p> | 12. CHECK | <ul style="list-style-type: none"> a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/> | | |
| | 13. Itemized deductions. Include federal Schedule A | 13 | 00 | |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 14 | 00 | |
| | 15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero | 15 | 00 | |
| | 16. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People | 16 | 00 | |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | 00 | |
| | 18. Multiply \$3,700 by the number of exemptions claimed on line 6d | 18 | 00 | |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 00 | |
| | 20. Tax from tables or rate schedule. See instructions, page 36 | 20 | 00 | |

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



| | | | |
|-----------------------------------|----|--|-----------|
| 21. Tax amount from line 20 | 21 | | 00 |
|-----------------------------------|----|--|-----------|

CREDITS. Limits apply. See instructions, page 8.

| | | | |
|----------------------------------------------------------------------------------------------|----|--|-----------|
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | | 00 |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | | 00 |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | | 00 |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | | 00 |

OTHER TAXES. See instructions, page 8.

| | | | |
|---------------------------------------------------------------------------------------------------------|----|--------------------------|--------------|
| 27. Fuels tax due. Include Form 75 | 27 | | 00 |
| 28. Sales/Use tax due on Internet, mail order, and other nontaxed purchases | 28 | | 00 |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 |
| 31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments | 31 | <input type="checkbox"/> | 10 00 |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | | 00 |

DONATIONS. See instructions, page 8. I wish to donate to:

| | | | |
|-------------------------------------------------------------|-------------------------------------------|--|-----------|
| 33. Nongame Wildlife Conservation Fund | 34. Idaho Children's Trust Fund | | |
| 35. Special Olympics Idaho | 36. Idaho Guard and Reserve Family | | |
| 37. American Red Cross of Greater Idaho Fund | 38. Veterans Support Fund | | |
| 39. Idaho Foodbank | 40. Opportunity Scholarship Program | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | | 00 |

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 9.

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------|----|--|-----------|
| 42. Grocery credit. Computed Amount (from worksheet) | | | |
| To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42. <input type="checkbox"/> | | | |
| To receive your grocery credit, enter the computed amount on line 42 | 42 | | 00 |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 |
| 44. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 | 44 | | 00 |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | | 00 |
| 46. 2011 Form 51 payment(s) and amount applied from 2010 return | 46 | | 00 |
| 47. Pass-through income tax withheld. Include Form(s) ID K-1 | 47 | | 00 |
| 48. Hire One Act credit for new employees | 48 | | 00 |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | | 00 |

TAX DUE or REFUND. See instructions, page 10. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49 GO TO LINE 53.

| | | | |
|------------------------------------------------------------------------------------------------------------------------|----|--|-----------|
| 50. TAX DUE. Subtract line 49 from line 41 | | | 00 |
| 51. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total | 51 | | 00 |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission | 52 | | 00 |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | | 00 |
| 54. REFUND. Amount of line 53 to be refunded to you | | | 00 |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2012 estimated tax | 55 | | 00 |

56. DIRECT DEPOSIT. See instructions, page 11. Check if final deposit destination is outside the U.S.

Routing No. Account No. Type of Checking Account: Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

| | | | |
|-------------------------------------------------------------------------------|----|--|-----------|
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 |
| 58. Refund from original return plus additional refunds | 58 | | 00 |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 |
| 60. Amended tax due or refund. Add lines 57 and 58 and subtract line 59 | 60 | | 00 |

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

| | | |
|----------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------|
| SIGN HERE <input type="checkbox"/> Your signature | <input type="checkbox"/> Spouse's signature (if a joint return, BOTH MUST SIGN) | |
| Date | Daytime phone | Preparer's EIN, SSN, or PTIN |
| Paid preparer's signature | | Address and phone number |



Generic Record Layout for Form 43

| FIELD | FORM REFERENCE | IDENTIFICATION | LENGTH | DESCRIPTION |
|---------|----------------------------|---------------------------------------------------------|--------|---------------------------------------------------------------------------------------|
| | | Byte Count, Page 1 | 4 | "2754" for fixed; "nnnn" for variable format |
| | | Start of Record Sentinel | 4 | Value "****" |
| 0 | | Record ID Type | 6 | "STbbbb" |
| 1 | | Form Number | 6 | "0001bb" |
| 2 | | Page Number | 5 | "PG01b" |
| 3 | | Taxpayer Identification Number | 9 | N (Primary SSN) |
| 4 | | Filler | 1 | Blank |
| 5 | | Form/Schedule Number | 7 | N Value "0000001" |
| IRS 010 | | State Code | 2 | Value "ID" |
| IRS 011 | | City Code | 2 | NO ENTRY |
| IRS 015 | | Imperfect Return Indicator (IRS Only) Idaho will accept | 1 | A value "E" = exception processing or blank |
| IRS 016 | | ITIN/SSN Mismatch Indicator | 1 | A value "M" = Mismatch or blank (IRS USE ONLY) |
| IRS 019 | | State-Only-Indicator | 2 | "SO (State Only Return Data) Attach Federal Return |
| IRS 020 | | Declaration Control Number | 14 | Numeric (same as IRS) |
| IRS 023 | | Return Sequence Number | 16 | Numeric |
| IRS 024 | | Direct Deposit | 1 | Numeric 1= Direct Deposit Blank or 0 = No |
| IRS 025 | | State-Return-Flag | 1 | Numeric |
| IRS 027 | | Direct Debit Date | 8 | Numeric (Not used for Idaho) |
| IRS 028 | | Direct Debit Amount | 12 | Numeric (Not used for Idaho) |
| IRS 030 | Line 75b | State-Routing Transit Number | 9 | Numeric |
| IRS 032 | | State-Return-Indicator | 1 | Numeric 0 = No State RTN Present 1 = State RTN found 2 = State RTN not found |
| IRS 035 | Line 75c | State-Deposit Account Number | 17 | Alphanumeric |
| IRS 040 | Line 75d | State-Checking Acct. | 1 | Alpha Values X or Blank |
| IRS 048 | Line 75e | State-Savings Acct. | 1 | Alpha Values X or Blank |
| IRS 049 | | Online State Return | 1 | Alpha Value: "O" = On-line |
| | | | | |
| IRS 050 | | State Numeric Area | 27 | Numeric |
| IDTC.10 | Page 2, Signature Block | Preparer SSN/PTIN | 9 | Numeric (byte 01-09) |

| | | | | |
|---------|----------------------------|------------------------------------|----|------------------------------------------|
| IDTC.20 | Page 2, Signature Block | Preparer EIN | 9 | Numeric (byte 10-18) |
| IDTC.30 | Page 2, Signature Block | Preparer ZIP | 5 | Numeric (byte 19-23) |
| IDTC.40 | Page 2, Signature Block | Preparer ZIP+4 | 4 | Numeric (Byte 24-27) |
| | | | | |
| IRS 052 | | State Alphanumeric Area | 93 | Alphanumeric |
| IDTC.10 | | Mailbox ID | 5 | Alphanumeric (Required) |
| IDTC.20 | Page 2, Signature Block | Preparer Firm Name | 35 | Alphanumeric |
| IDTC.30 | Page 2, Signature Block | Preparer Address | 30 | Alphanumeric |
| IDTC.40 | Page 2, Signature Block | Preparer City | 20 | Alphanumeric |
| IDTC.50 | Page 2, Signature Block | Preparer State | 2 | Numeric |
| IDTC.60 | Page 2, Signature Block | Preparer Self-Employment Indicator | 1 | Alphanumeric |
| | | | | |
| IRS 055 | Page 1, Taxpayer Info | Spouse SSN | 9 | Numeric |
| IRS 060 | Page 1, Taxpayer Info | Name Line 1 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Prime Last Name | 32 | Alphanumeric |
| IDTC.20 | Page 1, Taxpayer Info | Suffix | 3 | Alphanumeric |
| IRS 062 | | Date of Death Primary | 8 | Numeric (YYYYMMDD) |
| | | | | |
| IRS 065 | Page 1, Taxpayer Info | Name Line 2 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Spouse Last Name | 32 | Alphanumeric |
| IDTC.20 | Page 1, Taxpayer Info | Suffix | 3 | Alphanumeric |
| IRS 068 | | Date of Death Secondary | 8 | Numeric (YYYYMMDD) |
| | | | | |
| IRS 070 | Page 1, Taxpayer Info | Name Line 3 | 35 | Alphanumeric |
| IDTC.10 | Page 1, Taxpayer Info | Prime First Name | 16 | Alpha (byte 01-16) |
| IDTC.20 | Page 1, Taxpayer Info | Prime Middle Initial | 1 | Alpha (byte 17) |
| IDTC.30 | Page 1, Taxpayer Info | Spouse First Name | 16 | Alpha (byte 18-33) |
| IDTC.40 | Page 1, Taxpayer Info | Spouse Middle Initial | 1 | Alpha (byte 34) |
| IDTC.50 | Line 75a | IAT Indicator | 1 | 1 For Yes 0 or Blank for No (byte 35) |

| | | | | |
|---------|----------------------------|--------------------------------------------------------------------------------|----|-----------------------------------------------|
| IRS 074 | Page 1, Taxpayer Info | C/O Address | 35 | Alphanumeric |
| IRS 075 | Page 1, Taxpayer Info | Address Line 1 | 35 | Alphanumeric |
| IRS 077 | | Foreign Street Address | 35 | Alphanumeric |
| IRS 080 | | Address Line 2 | 35 | Alphanumeric |
| IRS 085 | Page 1, Taxpayer Info | City | 22 | Alphanumeric |
| IRS 087 | | Foreign City/State or Province | 35 | Alphanumeric |
| IRS 090 | | City Code | 5 | NO ENTRY |
| IRS 095 | Page 1, Taxpayer Info | State Abbreviation | 2 | Alpha |
| IRS 098 | | Foreign Country | 22 | Alpha |
| IRS 100 | Page 1, Taxpayer Info | Zip Code | 12 | Numeric |
| IDTC.10 | Page 1, Taxpayer Info | Zip Code | 5 | Numeric (byte 01-05) |
| IDTC.20 | Page 1, Taxpayer Info | Zip Code Extension | 4 | Numeric (byte 06-09) |
| IDTC.30 | | Delivery Point Bar Code Loc | 3 | Numeric (byte 10-12) |
| | | | | |
| IRS 105 | | County | 20 | NO ENTRY |
| IRS 110 | | County Code | 5 | NO ENTRY |
| IRS 115 | Page 2, Signature Block | Telephone Number | 10 | Numeric Example: 2083347569 (dash removed) |
| IRS 120 | Page 2, Signature Block | Primary TP Signature | 5 | Numeric (not used for Idaho) |
| IRS 125 | Page 2, Signature Block | Spouse Signature | 5 | Numeric (not used for Idaho) |
| IRS 126 | | ERO EFIN/PIN | 11 | Numeric (not used for Idaho) |
| IRS 150 | Lines 1-5 | Federal Filing Status | 1 | Numeric Valid Codes:1,2,3,4,5 |
| IRS 155 | Line 6 | Total Federal Exemptions | 2 | Numeric Valid Range: 00 - 99 |
| IRS 160 | | Wages, Salaries, Tips | 12 | Optional Entry |
| IRS 165 | | Taxable Interest | 12 | Optional Entry |
| IRS 170 | | Tax Exempt Interest | 12 | Optional Entry |
| IRS 175 | | Dividends | 12 | Optional Entry |
| IRS 180 | | State Refund | 12 | Optional Entry |
| IRS 185 | | Taxable Social Security Benefit | 12 | Optional Entry |
| IRS 190 | | Keogh Plan & SEP Deductions | 12 | Optional Entry |
| IRS 195 | Line 28 Column A | Adjusted Gross Income This number is from the federal Form 1040 line 37. | 12 | Numeric |
| IRS 200 | | Standard/Itemized Deductions | 12 | Optional Entry |
| IRS 205 | | Earned Income Credit | 12 | Optional Entry |

| | | | | |
|----------|----------------------------|----------------------------------------------------------------------------------------------|----|----------------------------------------------------------|
| IRS 300 | | Alphanumeric Field 1 | 80 | |
| IDTC.010 | | Software Developer Code | 10 | Alpha (byte 01-10) |
| IDTC.020 | Page 1, Signature Block | Paid Preparer Name | 31 | Alpha (byte 11-41) 1040 Seq. 1340 |
| IDTC.030 | Page 1, Signature Block | Preparer Phone # | 10 | Alpha (byte 42-51) |
| IDTC.040 | Page 1, Signature Block | Non Paid Preparer | 13 | Alpha (byte 52-64) 1040 Seq. 1330 |
| IDTC.050 | Page 1, Signature Block | Preparer State EIN | 16 | Alpha (byte 65-80) |
| | | | | |
| IRS 305 | | Alphanumeric Field 2 | 80 | |
| IDTC.060 | | Paid Preparer | 1 | Alpha (byte 1) 1 For Yes 0 or Blank for No |
| IDTC.065 | | FFA Indicator (Field to be used by those that participate in the free file alliance program) | 1 | Alpha (byte 2) 1 For Yes 0 or Blank for No |
| IDTC.066 | Page 1, Signature Block | Contact Preparer | 1 | Alpha (byte 3) 1 For Yes 0 or Blank for No |
| IDTC.070 | Page 1 Taxpayer Info | Forms Mailer Yes | 1 | Numeric (byte 4) 1 For Yes 0 or Blank for No |
| IDTC.075 | Page 1 Taxpayer Info | Forms Mailer No | 1 | Numeric (byte 5) 1 For Yes 0 or Blank for No |
| IDTC.080 | Line 6a | Prime Exemption | 1 | Numeric (byte 6) 1 For Yes 0 or Blank for No |
| IDTC.090 | Line 6b | Spouse Exemption | 1 | Numeric (byte 7) 1 For Yes 0 or Blank for No |
| IDTC.100 | Line 6c | Exemptions | 2 | Numeric (byte 8-9) 1 -99 = Yes 0 or Blank = No |
| IDTC.110 | | Prime—Campaign Fund | 1 | Alpha (byte 11) Reserved NO ENTRY |
| IDTC 120 | | Spouse----Campaign Fund | 1 | Alpha (byte 11) Reserved NO ENTRY |
| IDTC.130 | Line 32a | Prime Over 65 Indicator | 1 | Numeric (byte 12) 1 For Yes 0 or Blank for No |

| | | | | |
|----------|-------------------------|---------------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| IDTC.140 | Line 32a | Spouse Over 65 Indicator | 1 | Numeric (byte 13) 1 For Yes 0 or Blank for No |
| IDTC.150 | Line 32b | Prime Blind Indicator | 1 | Numeric (byte 14) 1 For Yes 0 or Blank for No |
| IDTC.160 | Line 32b | Spouse Blind Indicator | 1 | Numeric (byte 15) 1 For Yes 0 or Blank for No |
| IDTC.170 | Line 32c | Claimed Dependent Indicator | 1 | Numeric (byte 16) 1 For Yes 0 or Blank for No |
| IDTC.180 | Line 51 | DPA Indicator | 1 | Numeric (byte 17) Values: 1 For Yes 0 or Blank for No |
| IDTC.190 | | Required to File Individual (See Instructions) | 1 | Numeric (byte 18) 1 For Yes 0 or Blank for No |
| IDTC.200 | Line 70a | Penalty MSA Indicator | 1 | Numeric (byte 19) 1 For Yes 0 or Blank for No |
| IDTC.220 | | Form Code | 1 | Alphanumeric(byte 20) Value: "B" = Form 43 |
| IDTC.225 | Line 27a | NOL Forego Carry back Period | 1 | Numeric (byte 21) 1 For Yes 0 or Blank for No |
| IDTC.230 | Page 1 Taxpayer Info | Prime Months in Idaho | 2 | Numeric (byte 22-23) |
| IDTC.240 | Page 1 Taxpayer Info | Spouse Months in Idaho | 2 | Numeric (byte 24-25) |
| IDTC.250 | Page 1 Taxpayer Info | Prime Residency Status | 1 | Numeric (byte 26) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident |
| IDTC.260 | Page 1 Taxpayer Info | Spouse Residency Status | 1 | Numeric (byte 27) 0 or Blank for No 1. Resident 2. Resident active duty 3. Nonresident 4. Part-year resident 5. Military nonresident |

| | | | | |
|----------|-------------------------|--------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------|
| IDTC.270 | Page 1 Taxpayer Info | Prime Residency State | 2 | Alphanumeric (byte 28-29) |
| IDTC.280 | Page 1 Taxpayer Info | Spouse Residency State | 2 | Alphanumeric (byte 30-31) |
| IDTC.290 | Page 1, Header Area | Amended Return Indicator | 1 | Numeric (byte 32) 1 For Yes 0 or Blank for No |
| IDTC.300 | Page 1, Header Area | Amended Return Reason | 1 | Numeric (byte 33) Values: 0 = None 1 = Federal Audit 2 = Capital Loss Carry back 3 = other (Use Form Misc. statements.) |
| IDTC.310 | | Prime Deceased | 8 | NO ENTRY Now IRS 062 |
| IDTC.350 | | Spouse Deceased | 8 | NO ENTRY Now IRS 068 |
| IDTC.352 | Line 61a | Donate Grocery Credit | 1 | Numeric (byte 50) 1 For Yes 0 or Blank for No |
| IRS 310 | Page 1, Section 6 | Alphanumeric Field 3 | 80 | Alphanumeric |
| IDTC.355 | Page 1, Section 6 | Dependent First Name (1) | 10 | Alphanumeric |
| IDTC.360 | Page 1, Section 6 | Dependent Last Name (1) | 15 | Alphanumeric |
| IDTC.365 | Page 1, Section 6 | Dependent SSN (1) | 9 | Numeric |
| IDTC.370 | Page 1, Section 6 | Dependent First Name (2) | 10 | Alphanumeric |
| IDTC.375 | Page 1, Section 6 | Dependent Last Name (2) | 15 | Alphanumeric |
| IDTC.380 | Page 1, Section 6 | Dependent SSN (2) | 9 | Numeric |
| IRS 315 | | Alphanumeric Field 4 | 80 | Alphanumeric |
| IDTC.385 | Page 1, Section 6 | Dependent First Name (3) | 10 | Alphanumeric |
| IDTC.390 | Page 1, Section 6 | Dependent Last Name (3) | 15 | Alphanumeric |
| IDTC.395 | Page 1, Section 6 | Dependent SSN (3) | 9 | Numeric |
| IDTC.400 | Page 1, Section 6 | Dependent First Name (4) | 10 | Alphanumeric |
| IDTC.405 | Page 1, Section 6 | Dependent Last Name (4) | 15 | Alphanumeric |
| IDTC.410 | Page 1, Section 6 | Dependent SSN (4) | 9 | Numeric |
| IRS 320 | | Alphanumeric Field 5 | 80 | Alphanumeric |

| | | | | |
|-----------------|---------|---------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IRS 325 | | Alphanumeric Field 6 | 80 | Alphanumeric |
| IDTC.415 | | Originators Internet Protocol (IP) Address | 39 | Alphanumeric Required Entry Allowable special characters are: period, colon, or blank. New |
| IDTC.420 | | IP Date | 8 | Numeric (YYYYMMDD) Required Entry New |
| IDTC.425 | | IP Time | 6 | Numeric (HHMMSS) Required Entry New |
| IDTC.430 | | IP Time Zone | 2 | Alphanumeric Required Entry US – Universal Standard, ES – Eastern Standard, ED – Eastern Daylight CS – Central Standard CD – Central Daylight MS – Mountain Standard MD – Mountain Daylight PS – Pacific Standard PD – Pacific Daylight AS – Alaskan Standard AD – Alaskan Daylight HS – Hawaiian Standard HD – Hawaiian Daylight New |
| IDTC.435 | | Reserved | 25 | Alphanumeric Reserved |
| IRS 330 | | Alphanumeric Field 7 | 80 | Alphanumeric |
| IRS 350 | | Numeric Field 1 Amount Remitted | 12 | NO ENTRY |
| IRS 355 | Line 7 | Numeric Field 2 Wages, Salaries, Tips | 12 | Numeric |
| IRS 360 | Line 8 | Numeric Field 3 Taxable Interest Income | 12 | Numeric |
| IRS 365 | Line 9 | Numeric Field 4 Dividend Income | 12 | Numeric |
| IRS 370 | Line 10 | Numeric Field 5 Alimony Received | 12 | Numeric |
| IRS 375 | Line 11 | Numeric Field 6 Business Income or (loss) | 12 | Numeric Federal Schedule C or C-EZ |
| IRS 380 | Line 12 | Numeric Field 7 Capital gains or (loss) | 12 | Numeric Federal Schedule D |
| IRS 385 | Line 13 | Numeric Field 8 Other gains or (losses) | 12 | Numeric Federal Form 4797 |
| IRS 390 | Line 14 | Numeric Field 9 IRA Distributions | 12 | Numeric |
| IRS 395 | Line 15 | Numeric Field 10 Pensions and Annuities | 12 | Numeric |

| | | | | |
|---------|----------------------|------------------------------------------------------------------------------------------|----|--------------------------------------|
| IRS 400 | Line 16 | Numeric Field 11 Rents, Royalties (etc.) | 12 | Numeric From Federal schedule E |
| IRS 405 | Line 17 | Numeric Field 12 Farm Income or (loss) | 12 | Numeric Federal Schedule F |
| IRS 410 | Line 18 | Numeric Field 13 Unemployment Compensation | 12 | Numeric |
| IRS 415 | Line 19 | Numeric Field 14 Other Income | 12 | Numeric |
| IRS 420 | Line 21 | Numeric Field 15 IRA deductions | 12 | Numeric |
| IRS 425 | Line 22 | Numeric Field 16 Moving expenses. | 12 | Numeric Federal Form 3903 or 3903 |
| IRS 430 | Line 23 | Numeric Field 17 Self Employment, health insurance and qualified retirement plans. | 12 | Numeric |
| IRS 435 | Line 24 | Numeric Field 18 Penalty Early Savings Withdrawal | 12 | Numeric |
| IRS 440 | Line 25 | Numeric Field 19 Other Deductions (see instructions) | 12 | Numeric |
| IRS 445 | Line 27 | Numeric Field 20 Idaho Adjusted Gross Income | 12 | Numeric |
| IRS 450 | Line 28 Column A | Numeric Field 21 Federal Gross Income | 12 | Numeric |
| IRS 455 | Line 29 Column B | Numeric Field 22 Additions from Form 39NR, Part A, Line 4 | 12 | Numeric |
| IRS 460 | Line 30 Column B | Numeric field 23 Subtractions from Form 39NR, Part B, Line 26 | 12 | Numeric |
| IRS 465 | Line 31a Column A | Numeric Field 24 Federal Total Adjusted Income. | 12 | Numeric |
| IRS 470 | Line 31b Column B | Numeric Field 25 Idaho Total Adjusted Income. | 12 | Numeric |
| IRS 475 | Line 33 | Numeric Field 26 Itemized Deductions | 12 | Numeric |
| IRS 480 | Line 34 | Numeric Field 27 State and local taxes on federal Schedule A. | 12 | Numeric |
| IRS 485 | Line 36 | Numeric Field 28 Standard Deduction | 12 | Numeric |

| | | | | |
|----------------|----------------|-----------------------------------------------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IRS 490 | Line 37 | Numeric Field 29 Exemptions | 12 | Numeric |
| IRS 495 | Line 41 | Numeric Field 30 Idaho Taxable Income | 12 | Numeric |
| IRS 500 | Line 42 | Numeric Field 31 Tax | 12 | Numeric |
| IRS 505 | Line 43 | Numeric Field 32 Tax Paid Other States | 12 | Numeric |
| IRS 510 | Line 44 | Numeric Field 33 Educational Contributions | 12 | Numeric Limitations Apply Lesser of \$100/\$200 or 20% of tax minus other states credit if applicable.-Moved To Form 39NR |
| IRS 515 | Line 45 | Numeric Field 34 Credit for Idaho Youth and Rehab | 12 | Numeric-Moved To Form 39NR |
| IRS 520 | Line 46 | Numeric Field 35 Live organ donation expense | 12 | Numeric Can claim up to \$5000.00-Moved To Form 39NR |
| IRS 525 | Line 45 | Numeric Field 36 Total business credits | 12 | Numeric From Form 44, part I line 11 |
| IRS 530 | Line 47 | Numeric Field 37 Fuels Tax Due | 12 | Numeric Form 75 Section IV, Line 12 |
| IRS 535 | Line 48 | Numeric Field 38 Sales/Use Tax | 12 | Numeric Include Use Tax from Form 75 Section IV, Line 5 |
| IRS 540 | Line 49 | Numeric Field 39 Tax from recapture of income tax credits. | 12 | Numeric From Form 44, part II, line 7 |
| IRS 545 | Line 50 | Numeric Field 40 Tax form recapture of qualified investment exemption | 12 | Numeric (No entry) From Form 49ER |
| IRS 550 | Line 51 | Numeric Field 41 Permanent Building Fund | 12 | Numeric See Gross Income Worksheet |
| IRS 555 | Line 52 | Numeric Field 42 Total Tax | 12 | Numeric |
| IRS 560 | Line 54 | Numeric Field 43 Idaho Guard and Reserve Family Support Fund. | 12 | Numeric |
| IRS 565 | Line 55 | Numeric Field 44 Children's Trust Fund | 12 | Numeric |
| IRS 570 | Line 56 | Numeric Field 45 Special Olympics | 12 | Numeric |

| | | | | |
|----------------|-----------------|----------------------------------------------------------------------|-----------|---------------------------------------------------------|
| IRS 575 | Line 57 | Numeric Field 46 Non-game Wildlife Conservation Fund | 12 | Numeric |
| IRS 580 | Line 58 | Numeric Field 47 American Red Cross of Greater Idaho Fund | 12 | Numeric |
| IRS 585 | Line 61 | Numeric Field 48 Grocery Credit Computed Amount | 12 | Numeric Amounts increased by \$10 |
| IRS 590 | Line 61b | Numeric Field 49 Grocery Credit Received | 12 | Numeric Line 64b Amounts increased by \$10 |
| IRS 595 | Line 62 | Numeric Field 50 Old Age Home Credit, or Developmentally Disabled | 12 | Numeric Limitations Apply |
| IRS 600 | Line 63a | Numeric Field 51 Special Fuels Tax Refund | 12 | Numeric From Form 75 Section IV, Line 2 |
| IRS 605 | Line 63b | Numeric Field 52 Gasoline Tax Refund | 12 | Numeric From Form 75 Section IV, Line 1 |
| IRS 610 | Line 64 | Numeric Field 53 Idaho Income Tax Withheld | 12 | Numeric |
| IRS 615 | Line 65 | Numeric Field 54 Form 51 Payments | 12 | Numeric |
| IRS 620 | Line 69 | Numeric Field 55 Tax Due | 12 | Numeric |
| IRS 625 | Line 70a | Numeric Field 56 Penalty | 12 | Numeric |
| IRS 630 | Line 70b | Numeric Field 57 Interest | 12 | Numeric |
| IRS 635 | Line 71 | Numeric Field 58 Total Due | 12 | Numeric |
| IRS 640 | Line 72 | Numeric Field 59 Overpaid | 12 | Numeric |
| IRS 645 | Line 73 | Numeric Field 60 Amount to be refunded | 12 | Numeric |
| IRS 650 | Line 74 | Numeric Field 61 Amount to be Applied to 2012 Taxes | 12 | Numeric Updated year |
| IRS 655 | Line 59 | Numeric Field 62 Idaho Foodbank Donation | 12 | Numeric |
| IRS 660 | Line 53 | Numeric Field 63 Opportunity Scholarship Program | 12 | Numeric |
| IRS 665 | Line 66 | Numeric Field 64 Pass-through Income Tax | 12 | Numeric Reserved. Only used in MeF. |
| IRS 670 | Line 67 | Numeric Filed 65 Hire One Act Credit | 12 | Numeric New |

EFO00091 07-28-11v6

AMENDED RETURN, check the box.
See instructions, page 12 for the reasons
for amending and enter the number.

State Use Only

For calendar year 2011, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE
Your first name and initial Last name
Spouse's first name and initial Last name
Mailing address
City, State, and Zip Code

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2011
 Spouse deceased in 2011
Do you need Idaho income tax forms mailed to you next year?
 Yes No

If you or your spouse are nonresident aliens for federal purposes, check here.

Residency status
Check one for yourself and one for your spouse if a joint return.
Resident: Yourself Spouse
Idaho Resident on Active Military Duty: Yourself Spouse
Nonresident: Yourself Spouse
Part-Year Resident: Yourself Spouse
Military Nonresident: Yourself Spouse

Full months in Idaho this year: Yourself _____ Spouse _____
Indicate current state of residence: Yourself _____ Spouse _____

FILING STATUS. Check only one box.
If filing married joint or separate return, enter spouse's name and Social Security Number above.
1. Single
2. Married filing joint return
3. Married filing separate return
4. Head of household
5. Qualifying widow(er)
Must match federal return.

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a.
and 6b, if they apply. Spouse b.
c. List your dependents. If more than four dependents, continue on Form 39NR.
Enter the total number here c.
First name Last name Social Security Number
.....
.....
.....
.....
d. Total exemptions. Add lines 6a through 6c. Must match federal return d.

IDAHO INCOME. See instructions, page 13.

| | | |
|---------------------------------------------------------------------------------------------|----|----|
| 7. Wages, salaries, tips, etc. Include Form(s) W-2 | 7 | 00 |
| 8. Taxable interest income | 8 | 00 |
| 9. Dividend income | 9 | 00 |
| 10. Alimony received | 10 | 00 |
| 11. Business income or (loss). Include federal Schedule C or C-EZ | 11 | 00 |
| 12. Capital gain or (loss). If required, Include federal Schedule D | 12 | 00 |
| 13. Other gains or (losses). Include federal Form 4797 | 13 | 00 |
| 14. IRA distributions (taxable amount) | 14 | 00 |
| 15. Pensions and annuities (taxable amount) | 15 | 00 |
| 16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E | 16 | 00 |
| 17. Farm income or (loss). Include federal Schedule F | 17 | 00 |
| 18. Unemployment compensation | 18 | 00 |
| 19. Other income. Include explanation | 19 | 00 |
| 20. TOTAL INCOME. Add lines 7 through 19 | 20 | 00 |

Idaho Amounts

| | |
|----|----|
| 7 | 00 |
| 8 | 00 |
| 9 | 00 |
| 10 | 00 |
| 11 | 00 |
| 12 | 00 |
| 13 | 00 |
| 14 | 00 |
| 15 | 00 |
| 16 | 00 |
| 17 | 00 |
| 18 | 00 |
| 19 | 00 |
| 20 | 00 |

IDAHO ADJUSTMENTS. See instructions, page 13.

| | | |
|------------------------------------------------------------------------------------------|----|----|
| 21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan | 21 | 00 |
| 22. Tuition and fees, moving expenses, alimony paid, and student loan interest | 22 | 00 |
| 23. Deductions for self-employment tax, health insurance, and qualified retirement plans | 23 | 00 |
| 24. Penalty on early withdrawal of savings | 24 | 00 |
| 25. Other deductions. See instructions | 25 | 00 |
| 26. TOTAL ADJUSTMENTS. Add lines 21 through 25 | 26 | 00 |
| 27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20 | 27 | 00 |

If you have an NOL and are electing to forego the carryback period, check here

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.

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

SIGN HERE: Your signature Date
Spouse's signature (if a joint return, BOTH MUST SIGN) Daytime phone
Paid preparer's signature Preparer's EIN, SSN, or PTIN
Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



| | | Column A - Total | Column B - Idaho |
|----------------------------------------------------------------------------------------------------------------------------------------|----|------------------|------------------|
| 28. Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 27 in Column B | 28 | 00 | 00 |
| 29. Additions from Form 39NR, Part A, line 5. Include Form 39NR | 29 | 00 | 00 |
| 30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR | 30 | 00 | 00 |
| 31. TOTAL ADJUSTED INCOME. Add lines 28 and 29, less line 30 | 31 | 00 | 00 |

| Standard Deduction For Most People | 32. a. Check if age 65 or older | | b. Check if blind | |
|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| | <input type="checkbox"/> Yourself | <input type="checkbox"/> Spouse | <input type="checkbox"/> Yourself | <input type="checkbox"/> Spouse |
| | c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 61 <input type="checkbox"/> | | | |
| | 33. Itemized deductions. Include federal Schedule A | 33 | | 00 |
| | 34. All state and local income or general sales taxes included on federal Schedule A, line 5 | 34 | | 00 |
| | 35. Subtract line 34 from line 33 | 35 | | 00 |
| Single or Married filing Separately: \$5,800 | 36. Standard deduction. See instructions page 14 to determine standard deduction amount if different than the Standard Deduction For Most People | 36 | | 00 |
| | 37. Multiply \$3,700 by the number of exemptions claimed on line 6d | 37 | | 00 |
| Head of Household: \$8,500 | 38. Add line 37 and the LARGER of line 35 or line 36 | 38 | | 00 |
| | 39. Idaho percentage. Divide line 31, Column B, by line 31, Column A | 39 | | % |
| | 40. Multiply amount on line 38 by the percentage on line 39 and enter the result here | 40 | | 00 |
| Married filing Jointly or Qualifying Widow(er): \$11,600 | 41. Idaho taxable income. Subtract line 40 from line 31, Column B | 41 | | 00 |
| | 42. TAX from tables or rate schedule. See instructions, page 36 | 42 | | 00 |
| | 43. Income tax paid to other states. Include Form 39NR and other states returns | 43 | | 00 |
| | 44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR | 44 | | 00 |
| | 45. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 45 | | 00 |
| | 46. Line 42 minus lines 43 through 45. If less than zero, enter zero | 46 | | 00 |

| OTHER TAXES | | | |
|-------------|---------------------------------------------------------------------------------------------------------------------------|----|-------|
| | 47. Fuels tax due. Include Form 75 | 47 | 00 |
| | 48. Sales/Use tax due on Internet, mail order, and other nontaxed purchases | 48 | 00 |
| | 49. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 49 | 00 |
| | 50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 50 | 00 |
| | 51. Permanent building fund. Check the box if you are receiving Idaho public assistance payments <input type="checkbox"/> | 51 | 10 00 |
| | 52. TOTAL TAX. Add lines 46 through 51 | 52 | 00 |

| DONATIONS | | | |
|-----------|-------------------------------------------------------|------------------------------------|----|
| | I wish to donate to: | 53 Opportunity Scholarship Program | |
| | 54. Idaho Guard and Reserve Family | 55. Idaho Children's Trust Fund | |
| | 56. Special Olympics Idaho | 57. Nongame Wildlife Conservation | |
| | 58. American Red Cross of Greater Idaho | 59. Idaho Foodbank | |
| | 60. TOTAL TAX PLUS DONATIONS. Add lines 52 through 59 | 60 | 00 |

| PAYMENTS | | | |
|----------|---------------------------------------------------------------------------------------------------------------------------------|----|----|
| | 61. Grocery credit. See instructions, page 16. Computed Amount (from worksheet) | 61 | 00 |
| | To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 61 <input type="checkbox"/> | | |
| | To receive your grocery credit, enter the computed amount on line 61 | | |
| | 62. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39NR | 62 | 00 |
| | 63. Special fuels tax refund Gasoline tax refund Include Form 75 | 63 | 00 |
| | 64. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 64 | 00 |
| | 65. 2011 Form 51 payment(s) and amount applied from 2010 return | 65 | 00 |
| | 66. Pass-through income tax withheld. Include Form(s) ID K-1 | 66 | 00 |
| | 67. Hire One Act credit for new employees | 67 | 00 |
| | 68. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 61 through 67 | 68 | 00 |

| TAX DUE | | | |
|---------|------------------------------------------------------------------------------------------------------------------------|----|----|
| | 69. TAX DUE. Subtract line 68 from line 60 | | 00 |
| | 70. Penalty Interest from the due date Enter total. | | 00 |
| | Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | 70 | 00 |
| | 71. TOTAL DUE. Add lines 69 and 70. Make check or money order payable to the Idaho State Tax Commission | 71 | 00 |

| REFUND | | | |
|--------|-------------------------------------------------------------------------------|----|----|
| | 72. OVERPAID. Line 68 minus lines 60 and 70 | 72 | 00 |
| | 73. REFUND. Amount of line 72 to be refunded to you | | 00 |
| | 74. ESTIMATED TAX. Amount of line 72 to be applied to your 2012 estimated tax | 74 | 00 |

75. DIRECT DEPOSIT. See instructions, page 18. Check if final deposit destination is outside of the U.S.

Routing No. Account No.

Type of Account: Checking Savings

| AMENDED | | | |
|---------|------------------------------------------------------------------|----|----|
| | 76. Total due (line 71) or overpaid (line 72) | 76 | 00 |
| | 77. Refund from original return plus additional refunds | 77 | 00 |
| | 78. Tax paid with original return plus additional tax paid | 78 | 00 |
| | 79. Amended tax due or refund. Add lines 76 and 77, less line 78 | 79 | 00 |



2011 Individual Income Tax Rates

SINGLE

| At Least | Less than | Tax | Rate | | |
|----------|-----------|----------|-----------|--------------------|--------|
| 1 | 1,338 | 0.00 | plus 1.6% | of the amount over | 0 |
| 1,338 | 2,676 | 21.41 | plus 3.6% | of the amount over | 1,338 |
| 2,676 | 4,014 | 69.58 | plus 4.1% | of the amount over | 2,676 |
| 4,014 | 5,352 | 124.44 | plus 5.1% | of the amount over | 4,014 |
| 5,352 | 6,690 | 192.68 | plus 6.1% | of the amount over | 5,352 |
| 6,690 | 10,035 | 274.30 | plus 7.1% | of the amount over | 6,690 |
| 10,035 | 26,760 | 511.80 | plus 7.4% | of the amount over | 10,035 |
| 26,760 | | 1,749.45 | plus 7.8% | of the amount over | 26,760 |

MARRIED

| At Least | Less than | Tax | Rate | | |
|----------|-----------|----------|-----------|--------------------|--------|
| 1 | 2,676 | 0.00 | plus 1.6% | of the amount over | 0 |
| 2,676 | 5,352 | 42.82 | plus 3.6% | of the amount over | 2,676 |
| 5,352 | 8,028 | 139.16 | plus 4.1% | of the amount over | 5,352 |
| 8,028 | 10,704 | 248.88 | plus 5.1% | of the amount over | 8,028 |
| 10,704 | 13,380 | 385.36 | plus 6.1% | of the amount over | 10,704 |
| 13,380 | 20,070 | 548.60 | plus 7.1% | of the amount over | 13,380 |
| 20,070 | 53,520 | 1,023.60 | plus 7.4% | of the amount over | 20,070 |
| 53,520 | | 3,498.90 | plus 7.8% | of the amount over | 53,520 |

Unformatted Records

If there are Idaho Forms 39R, 39NR, 44, 49, 49C, 49E, 49R, 56, 67, 68, 68R, 69, 72, 75, and/or CG in a return, these records must be the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return will be in unformatted record number two. If the federal return is very long, it might be necessary to use a third unformatted record. In that case, do not split a form between two unformatted records.

If there are no Idaho Forms 44, 49, 49E, 49C, 49R, 56, 67, 68, 68R, 69, 72, 75, and/or CG, the federal return will be in the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return must include the header portion of pages 1 and 2 for Forms 1040 and 1040A, and of page one, Form 1040EZ.

Returns can be sent either in fixed-field format or in variable format. However, returns that are transmitted in fixed-field format must have all data in variable format structure within the unformatted records. That can be accomplished by placing all the variable format data inside a fixed-length record.

Only punctuation and symbols that are allowed in the federal return are allowed in the state portion of a return.

Form 39R Idaho Supplemental Schedule

Section changes between Section E, F, and G

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|-----------------|------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 000 | Record ID | 6 | Value "IDbbbb" |
| 001 | Form Number | 6 | Value "ID39Rb" |
| 002 | Page Number | 5 | Value "PG01b" |
| 003 | Primary SSN | 9 | Numeric |
| 004 | Filler | 1 | Blank |
| 005 | Form Occurrence Number | 7 | Value "0000001,2,3,4,5" If claiming credit for taxes paid to more than one state, 39R record must be present for each state, and this value must be incremented for each occurrence. |
| 055 | Spouse SSN | 9 | Numeric |
| 060 | Name Line 1 | 35 | Alphanumeric (REQUIRED) |
| | A.) Primary last name | 32 | Alphanumeric |
| | B.) Primary suffix | 3 | Alphanumeric |
| 065 | Name Line 2 | 35 | Alphanumeric |
| | A.) Secondary last name | 32 | Alphanumeric |
| | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | Name Line 3 | 35 | Alphanumeric |
| | A.) Primary first name | 16 | Alphanumeric |
| | B.) Primary middle name | 1 | Alphanumeric |
| | C.) Secondary first name | 16 | Alphanumeric |
| | D.) Secondary middle name | 1 | Alphanumeric |
| | E.) Filler | 1 | Blank |
| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
| Part A | Additions | | |
| 080 Line 1 | Federal net operating loss carry forward | 12 | Numeric |
| 085 Line 2 | Capital Loss carry forward incurred outside of Idaho | 12 | Numeric |
| 090 Line 3 | Non-Idaho state and local bond interest and dividends | 12 | Numeric |
| 095 Line 4 | College savings account withdrawals | 12 | Numeric |
| 100 Line 6 | Other Additions | 12 | Numeric |
| 105 Line 6a | Description of other additions Use Miscellaneous statement | 30 | Alphanumeric |
| Part B | Subtractions | | |

| | | | |
|-----------------|----------------------------------------------------------|----|---------------------------------------------------------------|
| 110 Line 1a | Idaho Net Operating Loss Carryover | 12 | Numeric |
| 115 Line 1b | Idaho Net Operating Loss Carry back | 12 | N/A on current year |
| 120 Line 2 | State Income tax refund | 12 | Numeric |
| 125 Line 3 | Interest from U.S. Government Obligations | 12 | Numeric |
| 130 Line 4 | Insulation of Idaho Residence | 12 | Numeric |
| 135 Line 5e | Alternative Energy Devices Deduction | 12 | Numeric |
| 140 Line 6 | Child/Dependent Care | 12 | Numeric |
| 145 Line 7 | Social Security and Railroad Benefits | 12 | Numeric |
| 150 Line 8 | Retirement benefits deduction. Complete section C. | 12 | Numeric |
| 155 Line 9 | Technological equipment donations | 12 | Numeric |
| 160 Line 10 | Idaho Capital Gains Deduction | 12 | Numeric |
| 165 Line 11 | Active duty military pay earned outside of Idaho | 12 | Numeric |
| 170 Line 12 | Adoption Expenses | 12 | Numeric |
| 175 Line 13 | Idaho Medical Savings Account Contributions and Interest | 12 | Numeric LIMITATIONS APPLY \$2401: Single, \$4300: Joint |
| 180 Line 13a | Financial Institution | 12 | Alphanumeric |
| 185 Line 13b | Account Number | 17 | Alphanumeric |
| 190 Line 14 | Idaho College Savings Program | 12 | Numeric LIMITATIONS APPLY \$4000: Single, \$8000: Joint |
| 195 Line 15 | Maintaining Home for Aged | 12 | Numeric |
| 200 Line 16 | Idaho Lottery Winnings | 12 | Numeric |
| 205 Line 17 | Income Earned on Reservation | 12 | Numeric |
| 210 Line 18 | Health Insurance Premiums | 12 | Numeric |
| 215 Line 19 | Long-term Care Insurance | 12 | Numeric |
| 220 Line 20 | Workers Compensation Insurance | 12 | Numeric |
| 225 Line 21 | Bonus Depreciation | 12 | Numeric |

| | | | |
|-----------------|--------------------------------------------------------------------------|----|--------------|
| 230 Line 21a | Description of Bonus depreciation. Use Miscellaneous statement. | 30 | Alphanumeric |
| 235 Line 22 | Other Subtractions | 12 | Numeric |
| 240 Line 22a | Description of other subtractions. Use Miscellaneous statement. | 30 | Alphanumeric |
| Part C | Retirement Benefits Deduction | | |
| 245 Line 1 | Enter amount for filing status | 12 | Numeric |
| 250 Line 2 | Federal railroad retirement benefits received | 12 | Numeric |
| 255 Line 3 | Social Security benefits received | 12 | Numeric |
| 260 Line 4 | Line 1 minus line 2 and 3. | 12 | Numeric |
| 265 Line 5 | Qualified Retirement Benefits included in federal adjusted gross income. | 12 | Numeric |
| Part D | Credit for Taxes Paid to Other States | | |
| 270 | State's credit taxes paid | 2 | Alpha |
| 275 Line 1 | Idaho tax. Line 22, Form 40 | 12 | Numeric |
| 280 Line 2 | Other state's adjusted income | 12 | Numeric |
| 285 Line 3 | Idaho adjusted income from Line 13, Form 40 | 12 | Numeric |
| 290 Line 4 | Divide line 2 by line 3 | 5 | Percentage |
| 295 Line 5 | Multiply line 1 by line 4 | 12 | Numeric |
| 300 Line 6 | Other states tax due less it's income tax credit | 12 | Numeric |
| 305 Line 7 | Smaller of lines 5 or 6 on line 24, Form 40 | 12 | Numeric |

| | | | |
|---------------|-----------------------------------------|----|--------------------------------|
| Part F | Home for Family Member (1) | | |
| 310 | First Name | 16 | Alpha |
| 315 | Suffix | 3 | Alpha |
| 320 | Last Name | 32 | Alpha |
| 325 | Social security number of family member | 9 | Numeric |
| 330 | Relationship to person filing return | 12 | Alpha |
| 335 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 340 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part F | Home for Family Member (2) | | |
| 345 | First Name | 16 | Alpha |
| 350 | Suffix | 3 | Alpha |
| 355 | Last Name | 32 | Alpha |
| 360 | Social Security number of family member | 9 | Numeric |
| 365 | Relationship to person filing return | 12 | Alpha |
| 370 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 375 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part F | Home for Family Member (3) | | |
| 380 | First Name | 16 | Alpha |
| 385 | Suffix | 3 | Alpha |
| 390 | Last Name | 32 | Alpha |
| 395 | Social Security number of family member | 9 | Numeric |
| 400 | Relationship to person filing return | 12 | Alpha |
| 405 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 410 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part G | Dependent Information | | |
| 415 | Dependent First Name (5) | 10 | Alphanumeric |
| 420 | Dependent Last Name (5) | 15 | Alphanumeric |
| 425 | Dependent SSN (5) | 9 | Numeric |

| | | | |
|-----------------------------|----------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 430 | Dependent First Name (6) | 10 | Alphanumeric |
| 435 | Dependent Last Name (6) | 15 | Alphanumeric |
| 440 | Dependent SSN (6) | 9 | Numeric |
| 445 | Dependent First Name (7) | 10 | Alphanumeric |
| 450 | Dependent Last Name (7) | 15 | Alphanumeric |
| 455 | Dependent SSN (7) | 9 | Numeric |
| 460 | Dependent First Name (8) | 10 | Alphanumeric |
| 465 | Dependent Last Name (8) | 15 | Alphanumeric |
| 470 | Dependent SSN (8) | 9 | Numeric |
| 475 | Dependent First Name (9) | 10 | Alphanumeric |
| 480 | Dependent Last Name (9) | 15 | Alphanumeric |
| 485 | Dependent SSN (9) | 9 | Numeric |
| 490 | Dependent First Name (10) | 10 | Alphanumeric |
| 495 | Dependent Last Name (10) | 15 | Alphanumeric |
| 500 | Dependent SSN (10) | 9 | Numeric |
| 505 | Dependent First Name (11) | 10 | Alphanumeric |
| 510 | Dependent Last Name (11) | 15 | Alphanumeric |
| 515 | Dependent SSN (11) | 9 | Numeric |
| 520 | Dependent First Name (12) | 10 | Alphanumeric |
| 525 | Dependent Last Name (12) | 15 | Alphanumeric |
| 530 | Dependent SSN (12) | 9 | Numeric |
| 535 | Dependent First Name (13) | 10 | Alphanumeric |
| 540 | Dependent Last Name (13) | 15 | Alphanumeric |
| 545 | Dependent SSN (13) | 9 | Numeric |
| 550 | Dependent First Name (14) | 10 | Alphanumeric |
| 555 | Dependent Last Name (14) | 15 | Alphanumeric |
| 560 | Dependent SSN (14) | 9 | Numeric |
| 565 | Dependent First Name (15) | 10 | Alphanumeric |
| 570 | Dependent Last Name (15) | 15 | Alphanumeric |
| 575 | Dependent SSN (15) | 9 | Numeric |
| | | | |
| Part G | Standard Deduction | | |
| 580 Line 1 | Real estate taxes from federal Schedule L, Line 9 | 12 | Numeric This line is not currently being used, however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| 585 Line 2 | Disaster loss from federal Schedule L, Line 6 | 12 | Numeric This line is not currently being used, |

| | | | |
|----------------------------|---------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| 590 Line 3 | Qualified motor vehicle tax from federal Schedule L, Line 20 | 12 | Numeric This line is not currently being used, however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| Part E | Credits for Contributions | | |
| 580 Line 1 | Credit for Idaho Educational Entities | 12 | Numeric Line Moved from Form 40 New |
| 585 Line 2 | Credit for Idaho Youth and Rehabilitation Facilities | 12 | Numeric Line Moved from Form 40 New |
| 590 Line 3 | Credit for Live Organ Donation Expenses | 12 | Numeric Line Moved from Form 40 New |
| Part A | Additions (New Line) | | |
| 600 Line 5 | Bonus Depreciation (Additions) | 12 | Numeric New |
| 605 Line 5a | Computations of Bonus Depreciation (Additions) Use Miscellaneous Statement | 30 | Alphanumeric New |

| | |
|----------------------------|------------------------|
| Name(s) as shown on return | Social Security Number |
|----------------------------|------------------------|

A. Additions. See instructions, page 19.

| | | |
|----------------------------------------------------------------------------------------|---|----|
| 1. Federal net operating loss carryover included in Form 40, line 7 | 1 | 00 |
| 2. Capital loss carryover incurred outside the state before becoming an Idaho resident | 2 | 00 |
| 3. Non-Idaho state and local bond interest and dividends | 3 | 00 |
| 4. Idaho college savings account withdrawal | 4 | 00 |
| 5. Bonus depreciation. Include computations | 5 | 00 |
| 6. Other additions. Include explanation | 6 | 00 |
| 7. Total additions. Add lines 1 through 6. Enter here and on form 40, line 8 | 7 | 00 |

B. Subtractions. See instructions, page 19.

| | | |
|----------------------------------------------------------|---|----|
| 1. Idaho net operating loss carryover | | |
| Idaho net operating loss carryback Enter total here | 1 | 00 |
| 2. State income tax refund if included in federal income | 2 | 00 |
| 3. Interest from U.S. Government obligations | 3 | 00 |
| 4. Insulation of Idaho residence | 4 | 00 |
| 5. Alternative energy devices deduction | | |

| | Year Acquired | Type of Device | Total Cost | Percent | | |
|----|---------------|----------------|------------|---------|----|----|
| a. | 2011 | | \$ | X 40% = | 5a | 00 |
| b. | 2010 | | \$ | X 20% = | 5b | 00 |
| c. | 2009 | | \$ | X 20% = | 5c | 00 |
| d. | 2008 | | \$ | X 20% = | 5d | 00 |

| | | |
|--------------------------------------------------------------------------------------------------------|----|----|
| e. Add lines 5a through 5d. Can't exceed \$5,000 | 5e | 00 |
| 6. Child/dependent care. Include federal Form 2441 | 6 | 00 |
| 7. Social security and railroad benefits, if included in federal income | 7 | 00 |
| 8. Retirement benefits deduction. Complete Part C | 8 | 00 |
| 9. Technological equipment donation | 9 | 00 |
| 10. Idaho capital gains deduction. Include Form CG | 10 | 00 |
| 11. Active duty military pay earned outside of Idaho | 11 | 00 |
| 12. Adoption expenses | 12 | 00 |
| 13. Idaho medical savings account. Contributions Interest Financial institution Account number | 13 | 00 |
| 14. Idaho college savings program | 14 | 00 |
| 15. Maintaining a home for the aged and/or developmentally disabled | 15 | 00 |
| 16. Idaho lottery winnings, less than \$600 per prize | 16 | 00 |
| 17. Income earned on a reservation by an American Indian | 17 | 00 |
| 18. Health insurance premiums | 18 | 00 |
| 19. Long-term care insurance | 19 | 00 |
| 20. Worker's compensation insurance | 20 | 00 |
| 21. Bonus depreciation. Include computations | 21 | 00 |
| 22. Other subtractions. Include explanation | 22 | 00 |
| 23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10 | 23 | 00 |

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

| | | |
|--------------------------------------------------------------------------|---|----|
| 1. If single enter \$27,876, or if married filing jointly enter \$41,814 | 1 | 00 |
| 2. Federal Railroad Retirement benefits received | 2 | 00 |
| 3. Social Security benefits received | 3 | 00 |
| 4. Line 1 minus lines 2 and 3. If less than zero enter zero | 4 | 00 |
| 5. Qualified retirement benefits included in federal income | 5 | 00 |
| 6. Enter the smaller of line 4 or 5 here and on Part B, line 8 | 6 | 00 |

Form 39NR Idaho Supplemental Schedule

(If present in the return)

Section changes between Section E, F, and G

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|------------------------------|--------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 000 | Record ID | 6 | Value "IDbbbb" |
| 001 | Form Number | 6 | Value "ID39NR" |
| 002 | Page Number | 5 | Value "PG01b" |
| 003 | Primary SSN | 9 | Numeric |
| 004 | Filler | 1 | Blank |
| 005 | Form Occurrence Number | 7 | Value "0000001,2,3,4,5" If claiming credit for taxes paid to more than one state, 39NR record must be present for each state, and this value must be incremented for each occurrence. |
| 055 | Spouse SSN | 9 | Numeric |
| 060 | Name Line 1 | 35 | Alphanumeric (REQUIRED) |
| | A.) Primary last name | 32 | Alphanumeric |
| | B.) Primary suffix | 3 | Alphanumeric |
| 065 | Name Line 2 | 35 | Alphanumeric |
| | A.) Secondary last name | 32 | Alphanumeric |
| | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | Name Line 3 | 35 | Alphanumeric |
| | A.) Primary first name | 16 | Alphanumeric |
| | B.) Primary middle name | 1 | Alphanumeric |
| | C.) Secondary first name | 16 | Alphanumeric |
| | D.) Secondary middle name | 1 | Alphanumeric |
| | E.) Filler | 1 | Blank |
| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
| Form 39NR - Additions | | | |
| 080 Line 1 Column B | Non-Idaho State and Local Bond Interest & Dividends | 12 | Numeric |
| 085 Line 2 Column B | College Savings Account Withdrawal | 12 | Numeric |
| 090 Line 4 Column B | Other Additions | 12 | Numeric |
| 095 Line 4a Column B | Description of Other Additions. Use Miscellaneous statement. | 30 | Alphanumeric |

| Form 39NR – Subtractions | | | |
|---------------------------------|------------------------------------------------------------------|----|----------------------------------------------|
| 100 Line 1a | Idaho Net Operating Loss Carryover | 12 | Numeric |
| 105 Line 1b | Idaho Net Operating Loss Carry back | 12 | N/A on current year |
| 110 Line 3 Column B | Interest from U.S. Government Obligations | 12 | Numeric |
| 115 Line 4 Column B | Child/Dependent care | 12 | Numeric |
| 120 Line 5 Column B | Social Security benefits | 12 | NO ENTRY |
| 125 Line 6 Column B | Idaho Capital Gains Deductions | 12 | Numeric |
| 130 Line 7 Column A | Idaho Resident-Active Duty Military Pay Earned Outside of Idaho | 12 | Numeric |
| 135 Line 7 Column B | Idaho Resident-Active Duty Military Pay Earned Outside of Idaho | 12 | Numeric |
| 140 Line 8 Column B | Idaho Medical Savings Account Contributions and Interest | 12 | Numeric \$2,401: Single \$4,300: Joint |
| 145 Line 8a | Financial Institution | 12 | Alphanumeric |
| 150 Line 8b | Account Number | 17 | Alphanumeric |
| 155 Line 9 Column B | College Savings Program | 12 | Numeric \$4,000: Single \$8,000: Joint |
| 160 Line 10 Column B | Adoption Expense | 12 | Numeric |
| 165 Line 11 Column B | Maintaining a home for the Aged and/or developmentally disabled. | 12 | Numeric |

| | | | |
|------------------------------|-------------------------------------------------------------------------|----|--------------|
| 170 Line 12 Column B | Idaho Lottery Winnings | 12 | Numeric |
| 175 Line 13 Column B | Income earned on reservation By an American Indian | 12 | Numeric |
| 180 Line 14 Column B | Worker's Compensation Insurance | 12 | Numeric |
| 185 Line 15 Column B | Partner's and Shareholder's pass- through subtractions | 12 | Numeric |
| 190 Line 16 Column B | Insulation of Idaho Residence | 12 | Numeric |
| 195 Line 17 Column B | Technological Equipment Donation | 12 | Numeric |
| 200 Line 18 Column B | Health Insurance Premiums | 12 | Numeric |
| 205 Line 19 Column B | Long-term Care Insurance | 12 | Numeric |
| 210 Line 20e Column B | Alternative Energy Device Deduction | 12 | Numeric |
| 215 Line 22 a Column A | Enter amount for filing status. | 12 | Numeric |
| 220 Line 22b Column A | Federal railroad retirement received | 12 | Numeric |
| 225 Line 22c Column A | Social Security benefits received | 12 | Numeric |
| 230 Line 22e Column A | Qualified retirement benefits | 12 | Numeric |
| 235 Line 22g Column B | Idaho qualified retirement | 12 | Numeric |
| 240 Line 22i Column B | Multiply line 22f by 22h | 12 | Numeric |
| 245 Line 23 Column A | Nonresident military pay | 12 | Numeric |
| 250 Line 24 Column B | Bonus Depreciation | 12 | Numeric |
| 255 Line 24 | Description of Bonus depreciation. Use Miscellaneous statement form. | 30 | Alphanumeric |

| | | | |
|----------------------------|----------------------------------------------------------------------------------------|----|--------------|
| 260 Line 25 Column B | Other Subtractions | 12 | Numeric |
| 265 Line 25a | Description of other subtractions. Use Miscellaneous statement form. | 30 | Alphanumeric |
| Part C | Credit for Income Tax Paid Part-Year Residents | | |
| 270 | States credit tax paid | 2 | Alpha |
| 275 Line 1 | Idaho adjusted income from Line 34, Column B, Form 43 | 12 | Numeric |
| 280 Line 2 | Other states adjusted income | 12 | Numeric |
| 285 Line 3 | Amount on line 1 and 2 taxed by both states | 12 | Numeric |
| 290 Line 4 | Idaho tax, line 44, Form 43 | 12 | Numeric |
| 295 Line 5 | Divide line 3 by line 1 | 5 | Percentage |
| 300 Line 6 | Multiply line 4 by line 5 | 12 | Numeric |
| 305 Line 7 | Other States tax due less its income tax credits | 12 | Numeric |
| 310 Line 8 | Divide Line 3 by line 2. | 5 | Percentage |
| 315 Line 9 | Multiply line 7 by line 8 | 12 | Numeric |
| 320 Line 10 | Enter the smaller of lines 6 or 9 on line 45, Form 43 | 12 | Numeric |
| Part D | Credit for Income Tax Paid. By Idaho residents on Active Military Duty. | | |
| 325 | State credit taxes paid | 2 | Alpha |
| 330 Line 1 | Idaho tax. Line 44, Form 43 | 12 | Numeric |
| 335 Line 2 | Other state's adjusted income | 12 | Numeric |
| 340 Line 3 | Idaho adjusted income from line 34, Column B, Form 43 | 12 | Numeric |
| 345 Line 4 | Divide line 2 by line 3 | 5 | Percentage |
| 350 Line 5 | Multiply line 1 by line 4. | 12 | Numeric |

| | | | |
|---------------|-------------------------------------------------------|----|--------------------------------|
| 355 Line 6 | Other States tax due less its income tax credits | 12 | Numeric |
| 360 Line 7 | Enter the smaller of lines 5 or 6 on line 45, Form 43 | 12 | Numeric |
| Part F | Home for Family Member (1) | | |
| 365 | First Name | 16 | Alpha |
| 370 | Suffix | 3 | Alpha |
| 375 | Last Name | 32 | Alpha |
| 380 | Social security number of family member | 9 | Numeric |
| 385 | Relationship to person filing returns | 12 | Alpha |
| 390 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 395 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part F | Home for Family Member (2) | | |
| 400 | First Name | 16 | Alpha |
| 405 | Suffix | 3 | Alpha |
| 410 | Last Name | 32 | Alpha |
| 415 | Social security number of family member | 9 | Numeric |
| 420 | Relationship to person filing returns | 12 | Alpha |
| 425 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 430 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part F | Home for Family Member (3) | | |
| 435 | First Name | 16 | Alpha |
| 440 | Suffix | 3 | Alpha |
| 445 | Last Name | 32 | Alpha |
| 450 | Social security number of family member | 9 | Numeric |
| 455 | Relationship to person filing returns | 12 | Alpha |
| 460 | Date of Birth of family Member. | 8 | Numeric MMDDYYYY Format |
| 465 | Developmentally Disabled | 1 | 1 For Yes 0 or Blank for No |
| Part G | Dependent Information | | |
| 470 | Dependent First Name (5) | 10 | Alphanumeric |
| 475 | Dependent Last Name (5) | 15 | Alphanumeric |

| | | | |
|-----------------------------|--------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 480 | Dependent SSN (5) | 9 | Numeric |
| 485 | Dependent First Name (6) | 10 | Alphanumeric |
| 490 | Dependent Last Name (6) | 15 | Alphanumeric |
| 495 | Dependent SSN (6) | 9 | Numeric |
| 500 | Dependent First Name (7) | 10 | Alphanumeric |
| 505 | Dependent Last Name (7) | 15 | Alphanumeric |
| 510 | Dependent SSN (7) | 9 | Numeric |
| 515 | Dependent First Name (8) | 10 | Alphanumeric |
| 520 | Dependent Last Name (8) | 15 | Alphanumeric |
| 525 | Dependent SSN (8) | 9 | Numeric |
| 530 | Dependent First Name (9) | 10 | Alphanumeric |
| 535 | Dependent Last Name (9) | 15 | Alphanumeric |
| 540 | Dependent SSN (9) | 9 | Numeric |
| 545 | Dependent First Name (10) | 10 | Alphanumeric |
| 550 | Dependent Last Name (10) | 15 | Alphanumeric |
| 555 | Dependent SSN (10) | 9 | Numeric |
| 560 | Dependent First Name (11) | 10 | Alphanumeric |
| 565 | Dependent Last Name (11) | 15 | Alphanumeric |
| 570 | Dependent SSN (11) | 9 | Numeric |
| 575 | Dependent First Name (12) | 10 | Alphanumeric |
| 580 | Dependent Last Name (12) | 15 | Alphanumeric |
| 585 | Dependent SSN (12) | 9 | Numeric |
| 590 | Dependent First Name (13) | 10 | Alphanumeric |
| 595 | Dependent Last Name (13) | 15 | Alphanumeric |
| 600 | Dependent SSN (13) | 9 | Numeric |
| 605 | Dependent First Name (14) | 10 | Alphanumeric |
| 610 | Dependent Last Name (14) | 15 | Alphanumeric |
| 615 | Dependent SSN (14) | 9 | Numeric |
| 620 | Dependent First Name (15) | 10 | Alphanumeric |
| 625 | Dependent Last Name (15) | 15 | Alphanumeric |
| 630 | Dependent SSN (15) | 9 | Numeric |
| Part G | Standard Deduction | | |
| 635 Line 1 | Real estate taxes from federal Schedule L, Line 9 | 12 | Numeric This line is not currently being used, however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| 640 Line 2 | Disaster loss from federal Schedule L, Line 6 | 12 | Numeric This line is not currently being used, |

| | | | |
|----------------|---------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| 645 Line 3 | Qualified motor vehicle tax from federal Schedule L, Line 20 | 12 | Numeric This line is not currently being used, however it will remain as a placeholder in case our IRS conformity bill is retroactive Not used in 2011 |
| Part E | Credits for Contributions | | |
| 635 Line 1 | Credit for Idaho Educational Entities | 12 | Numeric Line Moved from Form 43 New |
| 640 Line 2 | Credit for Idaho Youth and Rehabilitation Facilities | 12 | Numeric Line Moved from Form 43 New |
| 645 Line 3 | Credit for Live Organ Donation Expenses | 12 | Numeric Line Moved from Form 43 New |
| Part A | Additions (New Line) | | |
| 650 Line 3 | Bonus Depreciation (Additions) | 12 | Numeric (Line Added) |
| 655 Line 3a | Computations of Bonus Depreciation (Additions) Use Miscellaneous Statement | 30 | Alphanumeric New |

| | |
|----------------------------|------------------------|
| Name(s) as shown on return | Social Security Number |
|----------------------------|------------------------|

| | | Column A - Total | | Column B - Idaho |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------|---|------------------------------------------------------------------------------------------------------------------|
| A. Additions. See instructions, page 25. | | | | |
| 1. Non-Idaho state and local bond interest and dividends | 1 | 00 | ▪ | 00 |
| 2. Idaho college savings account withdrawal | 2 | 00 | ▪ | 00 |
| 3. Bonus depreciation. Include computation | 3 | 00 | ▪ | 00 |
| 4. Other additions. Include explanation | 4 | 00 | ▪ | 00 |
| 5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29 | 5 | 00 | ▪ | 00 |
| B. Subtractions. See instructions, page 26. | | | | |
| 1. Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ Enter total here | 1 | 00 | | 00 |
| 2. State income tax refund included in Form 43, line 28, Column A | 2 | 00 | | |
| 3. Interest from U.S. Government obligations | 3 | 00 | ▪ | 00 |
| 4. Child/dependent care. Include federal Form 2441 | 4 | 00 | ▪ | 00 |
| 5. Social security and railroad benefits included in Form 43, line 28, Column A | 5 | 00 | | |
| 6. Idaho capital gains deduction. Include Form CG | 6 | 00 | ▪ | 00 |
| 7. Idaho resident - Active duty military pay earned outside of Idaho | 7 | 00 | ▪ | 00 |
| 8. Idaho medical savings account - contributions and interest Financial institution _____ Account number _____ | 8 | 00 | ▪ | 00 |
| 9. Idaho college savings program | 9 | 00 | ▪ | 00 |
| 10. Adoption expenses | 10 | 00 | ▪ | 00 |
| 11. Maintaining a home for the aged and/or developmentally disabled | 11 | 00 | ▪ | 00 |
| 12. Idaho lottery winnings, less than \$600 per prize | 12 | 00 | ▪ | 00 |
| 13. Income earned on a reservation by an American Indian | 13 | | ▪ | 00 |
| 14. Worker's compensation insurance | 14 | 00 | ▪ | 00 |
| 15. Partner's and shareholder's pass-through subtractions | 15 | 00 | ▪ | 00 |
| 16. Insulation of Idaho residence | 16 | 00 | ▪ | 00 |
| 17. Technological equipment donation | 17 | 00 | ▪ | 00 |
| 18. Health insurance premiums | 18 | 00 | ▪ | 00 |
| 19. Long-term care insurance | 19 | 00 | ▪ | 00 |
| 20. Alternative energy device deduction | | | | |
| Year Acquired Type of Device Total Cost Percent | | | | |
| a. 2011 \$ X 40% = | 20a | 00 | | 00 |
| b. 2010 \$ X 20% = | 20b | 00 | | 00 |
| c. 2009 \$ X 20% = | 20c | 00 | | 00 |
| d. 2008 \$ X 20% = | 20d | 00 | | 00 |
| e. Add lines 20a through 20d. Can't exceed \$5,000 | 20e | 00 | ▪ | 00 |
| 21. Add lines 1 through 19 and 20e | 21 | 00 | | 00 |
| 22. Retirement benefits deduction | | | | |
| a. If single enter \$27,876, if married filing jointly enter \$41,814 | 22a | 00 | | See instructions, page 30, for qualified retirement benefits to be included on lines 22e and 22g. |
| b. Federal Railroad Retirement received | 22b | 00 | | |
| c. Social Security benefits received | 22c | 00 | | |
| d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero | 22d | 00 | | |
| e. Qualified retirement benefits included in federal gross income | 22e | 00 | | |
| f. Column A benefits. Smaller of line 22d or line 22e | 22f | 00 | | |
| g. Qualified retirement benefits included in Idaho gross income | 22g | | ▪ | 00 |
| h. Divide line 22g by line 22e | 22h | | | % |
| i. Column B benefits deduction. Multiply line 22f by line 22h | 22i | | ▪ | 00 |
| 23. Nonresident military pay included in Form 43, line 28, Column A | 23 | 00 | | |
| 24. Bonus depreciation. Include computations | 24 | 00 | ▪ | 00 |
| 25. Other subtractions. Include explanation | 25 | 00 | ▪ | 00 |
| 26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25. Column B, add lines 21, 22i, 24, and 25. Enter here and on Form 43, line 30 ... | 26 | 00 | ▪ | 00 |

Name(s) as shown on return

Social Security Number

C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 31.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Part D below.

This credit is being claimed for taxes paid to: _____ (State name)

| | | | |
|----|------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------|
| 1 | Idaho adjusted income from Form 43, line 31, Column B | 00 | Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed. |
| 2 | Other state's adjusted income | 00 | |
| 3 | Amount of income taxed by Idaho, and also taxed by another state | 00 | |
| 4 | Idaho tax, Form 43, line 42 | 00 | |
| 5 | Divide line 3 by line 1. Enter percentage here | % | |
| 6 | Multiply line 4 by line 5 | | 00 |
| 7 | Other state's tax due less its income tax credits | 00 | |
| 8 | Divide line 3 by line 2. Enter percentage here | % | |
| 9 | Multiply line 7 by line 8 | | 00 |
| 10 | Enter the smaller of line 6 or 9 here and on Form 43, line 43 | | 00 |

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty. See instructions, page 32.

This credit is being claimed for taxes paid to: _____ (State name)

| | | | |
|---|---------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------|
| 1 | Idaho tax, Form 43, line 42 | 00 | Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed. |
| 2 | Other state's adjusted income | 00 | |
| 3 | Idaho adjusted income from Form 43, line 31, Column B | 00 | |
| 4 | Divide line 2 by line 3. Enter percentage here | % | |
| 5 | Multiply line 1 by line 4. Enter amount here | | 00 |
| 6 | Other state's tax due less its income tax credits | | 00 |
| 7 | Enter the smaller of line 5 or 6 here and on Form 43, line 43 | | 00 |

E. Credits for Contributions to Idaho Educational Entities, Idaho Youth and Rehabilitation Facilities, and Live Organ Donation Expenses. See instructions, page 32.

| | | |
|---|--------------------------------------------------------------------------------|----|
| 1 | Credit for contributions to Idaho educational entities | 00 |
| 2 | Credit for contributions to Idaho youth and rehabilitation facilities | 00 |
| 3 | Credit for live organ donation expenses | 00 |
| 4 | Total credits. Add lines 1 through 3. Enter total here and on Form 43, line 44 | 00 |

F. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 33.

- Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify Yes No
- Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify Yes No
- List each family member you are claiming:

| First Name | Name of Family Member Last Name | Social Security Number of Family Member | Relationship to Person Filing Return | Date of Birth of Family Member | Check here if developmentally disabled |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|--------------------------------------|--------------------------------|----------------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| 4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 43, line 62. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.) | | | | | 00 |

G. Dependents: (Continued from Form 43, page 1)

| First Name | Last Name | Social Security Number |
|------------|-----------|------------------------|
| | | |
| | | |
| | | |
| | | |

Form 44 Idaho Business Income Tax Credits and Credit Recapture

(If present in the return)

Line Removed

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------------------------------------------|---------------------------------------------------------------------|-----------|--------------------------------------|
| 000 | Record ID | 6 | Value "IDbbbb" |
| 001 | Form Number | 6 | Value "ID44bb" |
| 002 | Page Number | 5 | Value "PG01b" |
| 003 | Primary SSN | 9 | Numeric |
| 004 | Filler | 1 | Blank |
| 005 | Form Occurrence Number | 7 | Value "0000001" |
| 055 | Spouse SSN | 9 | Numeric |
| 060 | Name Line 1 | 35 | Alphanumeric (REQUIRED) |
| | A.) Primary last name | 32 | Alphanumeric |
| | B.) Primary suffix | 3 | Alphanumeric |
| 065 | Name Line 2 | 35 | Alphanumeric |
| | A.) Secondary last name | 32 | Alphanumeric |
| | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | Name Line 3 | 35 | Alphanumeric |
| | A.) Primary first name | 16 | Alphanumeric |
| | B.) Primary middle name | 1 | Alphanumeric |
| | C.) Secondary first name | 16 | Alphanumeric |
| | D.) Secondary middle name | 1 | Alphanumeric |
| | E.) Filler | 1 | Blank |
| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
| Part I Business income tax credits | | | |
| 080 Line 1a | Investment tax credit allowed | 12 | Numeric |
| 085 Line 1b | Investment tax credit carryover | 12 | Numeric |
| 090 Line 2a | Credit for production equipment using post-consumer waste allowed. | 12 | Numeric |
| 095 Line 2b | Credit for production equipment using post-consumer waste carryover | 12 | Numeric |
| 100 Line 3a | Promoter sponsored event credit allowed | 12 | Numeric |
| 105 Line 4a | Credit for qualifying new employees allowed | 12 | Numeric Line removed for 2011 |
| 110 Line 4b | Credit for qualifying new employees carryover | 12 | Numeric Line removed for 2011 |
| 115 Line 4a | Credit for Idaho research activities allowed. | 12 | Numeric |

| | | | |
|-----------------|---------------------------------------------------------------|----|------------------------------------|
| 120 Line 4b | Credit for Idaho research activities carryover. | 12 | Numeric |
| 125 Line 5a | Broadband equipment investment credit allowed | 12 | Numeric |
| 130 Line 5b | Broadband equipment investment credit carryover | 12 | Numeric |
| 135 Line 6a | Incentive investment tax credit allowed | 12 | Numeric |
| 140 Line 6b | Incentive investment tax credit carryover | 12 | Numeric |
| 145 Line 7a | Small employer investment tax credit allowed | 12 | Numeric No entry |
| 150 Line 7b | Small employer investment tax credit carryover | 12 | Numeric No entry |
| 155 Line 8a | Small employer real property improvement tax credit allowed | 12 | Numeric No entry |
| 160 Line 8b | Small employer real property improvement tax credit carryover | 12 | Numeric No entry |
| 165 Line 9a | Small employer new jobs tax credit allowed | 12 | Numeric No entry |
| 170 Line 9b | Small employer new jobs tax credit carryover | 12 | Numeric No entry |
| 175 Line 10a | Biofuel Infrastructure investment tax credit allowed | 12 | Numeric No entry |
| 180 Line 10b | Biofuel Infrastructure investment tax credit carryover | 12 | Numeric No entry |
| 185 Line 11 | Total business income tax credits allowed. | 12 | Numeric From lines 1 through 10 |
| Part II | Tax from recapture of income tax credits | | |
| 190 Line 1 | Recapture of Investment tax credit | 12 | Numeric |
| 195 Line 2 | Recapture of broadband equipment investment credit | 12 | Numeric |
| 200 Line 3 | Recapture small employer investment tax credit | 12 | Numeric No entry |
| 205 Line 4 | Recapture small employer real property improvement tax credit | 12 | Numeric No entry |
| 210 Line 5 | Recapture small employer new jobs tax credit | 12 | Numeric No entry |
| 215 Line 6 | Biofuel infrastructure investment tax credit | 12 | Numeric No entry |
| 220 Line 7 | Total tax from recapture of income tax credits. | 12 | Numeric From lines 1 through 6 |

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2011

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

PART I — BUSINESS INCOME TAX CREDITS

| | | Credit Allowed | Carryover |
|-------------------------------------------------------------------------------|----|----------------|-----------|
| 1. Investment tax credit. Include Form 49 | 1 | | ▪ |
| 2. Credit for production equipment using postconsumer waste..... | 2 | | ▪ |
| 3. Promoter sponsored event credit | 3 | | |
| 4. Credit for Idaho research activities. Include Form 67 | 4 | | ▪ |
| 5. Broadband equipment investment credit. Include Form 68..... | 5 | | ▪ |
| 6. Incentive investment tax credit. Include Form 69 | 6 | | ▪ |
| 7. Small employer investment tax credit. Include Form 83..... | 7 | | ▪ |
| 8. Small employer real property improvement tax credit. Include Form 84 | 8 | | ▪ |
| 9. Small employer new jobs tax credit. Include Form 85 | 9 | | ▪ |
| 10. Biofuel infrastructure investment tax credit. Include Form 71..... | 10 | | ▪ |
| 11. Total business income tax credits allowed. Add lines 1 through 10..... | 11 | | |

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

| Tax from recapture of: | | |
|-------------------------------------------------------------------------------|---|--|
| 1. Investment tax credit. Include Form 49R..... | 1 | |
| 2. Broadband equipment investment credit. Include Form 68R | 2 | |
| 3. Small employer investment tax credit. Include Form 83R | 3 | |
| 4. Small employer real property improvement tax credit. Include Form 84R..... | 4 | |
| 5. Small employer new jobs tax credit. Include Form 85R | 5 | |
| 6. Biofuel infrastructure investment tax credit. Include Form 71R..... | 6 | |
| 7. Total tax from recapture of income tax credit. Add lines 1 through 6..... | 7 | |

Form 49 Idaho Investment Tax Credit

(If present in the return)

No Changes to Form

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|-----------------|---------------------------|--------|-------------------------|
| 000 | Record ID | 6 | Value "IDbbbb" |
| 001 | Form Number | 6 | Value "ID49bb" |
| 002 | Page Number | 5 | Value "PG01b" |
| 003 | Primary SSN | 9 | Numeric |
| 004 | Filler 1 | | Blank |
| 005 | Form Occurrence Number | 7 | Value "0000001" |
| 055 | Spouse SSN | 9 | Numeric |
| 060 | Name Line 1 | 35 | Alphanumeric (REQUIRED) |
| | A.) Primary Last Name | 32 | Alphanumeric |
| | B.) Primary Suffix | 3 | Alphanumeric |
| 065 | Name Line 2 | 35 | Alphanumeric |
| | A.) Secondary Last Name | 32 | Alphanumeric |
| | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | Name Line 3 | 35 | Alphanumeric |
| | A.) Primary First Name | 16 | Alphanumeric |
| | B.) Primary Middle Name | 1 | Alphanumeric |
| | C.) Secondary First Name | 16 | Alphanumeric |
| | D.) Secondary Middle Name | 1 | Alphanumeric |
| | E.) Filler | 1 | Blank |

PART I -- CURRENT YEAR'S CREDIT AVAILABLE

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|------------------------|---------------------------------------------------------------------------------------------------------|---------------|--------------------------------|
| 080 Line 1a | Amount of qualified investments acquired during the tax year | 12 | Numeric |
| 085 Line 1b | Amount of investments you claimed the property tax exemption. | 12 | Numeric |
| 090 Line 1c | Amount of bonus first year depreciation claimed on qualified investment acquired in tax year | 12 | Numeric Reserved |
| 095 Line 1c | Subtract line 1b and 1c from 1a. | 12 | Numeric |
| 100 Line 2 | Credit earned. Multiply line 1d by 3% | 12 | Numeric |
| 105 Line 3 | Pass-through share of credit from a partnership, S Corporation, Estate, or Trust | 12 | Numeric |
| 110 Line 4 | Credit received through unitary sharing. | 12 | Numeric |

| | | | |
|---------------|---------------------------------------------------------------|----|---------|
| 115 Line 5 | Carryover from prior year's investment credit. | 12 | Numeric |
| 120 Line 6 | Credit distributed to partners, shareholders or beneficiaries | 12 | Numeric |
| 125 Line 7 | Credit shared with unitary affiliates | 12 | Numeric |
| 130 Line 8 | Total credit available. | 12 | Numeric |

PART II – LIMITATION

| FIELD Form Line | IDENTIFICATION | LENGTH | DESCRIPTION |
|--------------------|------------------------------------------------------------------------------------------|--------|-------------|
| 135 Line 1 | Idaho income tax liability | 12 | Numeric |
| 140 Line 2 | Credit for taxes paid to other states. | 12 | Numeric |
| 145 Line 3 | Idaho income tax after credit for tax paid to other states. Subtract line 2 from line 1. | 12 | Numeric |
| 150 Line 4 | Credit for contributions to Idaho education. | 12 | Numeric |
| 155 Line 5 | Tax available after credits. Subtract line 4 from line 3. | 12 | Numeric |
| 160 Line 6 | 50% of tax after credit for tax paid to other states. Multiply line 3 by 50%. | 12 | Numeric |
| 165 Line 7 | ITC credit available. Enter the amount from Part 1, line 8. | 12 | Numeric |
| 170 Line 8 | ITC Credit allowed | 12 | Numeric |

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

PART I -- CREDIT AVAILABLE SUBJECT TO LIMITATION

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. a. Amount of qualified investments acquired during the tax year. Include a complete list of qualified investments..... | 1a | |
| b. Amount of investments for which you claimed the property tax exemption. Include Form 49E | 1b | |
| c. Subtract line 1b from line 1a. This is the amount of qualified investments on which you may earn the investment tax credit | 1c | |
| 2. Credit earned. Multiply line 1c by 3%..... | 2 | |
| 3. Pass-through share of credit from a partnership, S corporation, estate or trust | 3 | |
| 4. Credit received through unitary sharing. Include a schedule | 4 | |
| 5. Carryover of investment tax credit from prior years. Include Form 49C or other schedule..... | 5 | |
| 6. Credit distributed to partners, shareholders or beneficiaries | 6 | |
| 7. Credit shared with unitary affiliates | 7 | |
| 8. Total credit available subject to limitation. Add lines 2 through 5 and subtract lines 6 and 7 | 8 | |

PART II -- LIMITATION

| | | |
|----------------------------------------------------------------------------------------------------------------------------|---|--|
| 1. Enter the Idaho income tax from your return | 1 | |
| 2. Credit for tax paid to other states..... | 2 | |
| 3. Idaho income tax after credit for tax paid to other states. Subtract line 2 from line 1 | 3 | |
| 4. Credit for contributions to Idaho educational entities | 4 | |
| 5. Tax available after credits. Subtract line 4 from line 3..... | 5 | |
| 6. 50% of tax after credit for tax paid other states. Multiply line 3 by 50%..... | 6 | |
| 7. Investment tax credit available. Enter the amount from Part I, line 8..... | 7 | |
| 8. Investment tax credit allowed. Enter the smallest amount from lines 5, 6 or 7 here and on Form 44, Part I, line 1 | 8 | |

QUALIFYING DEPRECIABLE PROPERTY

Idaho generally follows the definition of qualified property found in the Internal Revenue Code (IRC) Sections 46 and 48 as in effect prior to 1986. The property must have a useful life of three years or more and be property for which you are allowed the deduction for depreciation or amortization in lieu of depreciation. Qualifying property includes the following property used in a trade or business:

- Tangible personal property - machinery and equipment
- Other tangible property - property used as an integral part of manufacturing, production, extraction, or furnishing transportation, communications, or utility services, or research facilities and bulk storage facilities used in connection with those businesses
- Elevators and escalators
- Single purpose agricultural or horticultural structures
- Qualified timber property
- Petroleum storage facilities
- Qualified broadband equipment as approved by the Idaho Public Utilities Commission

NONQUALIFYING PROPERTY

Property that does not qualify includes:

- Buildings and their structural components
- Property used in lodging facilities that rent 50% or more of their lodging units for periods of 30 days or longer, such as apartment houses or rental homes. (Does not apply to hotels and motels that rent more than half their units for periods less than 30 days.) Nonqualifying property includes property used in the living quarters, lobby furniture, office equipment, and laundry and swimming pool facilities but excludes certain coin-operated machines.
- The cost of property expensed under IRC Section 179
- Property subject to 60-month amortization
- Used property not acquired by purchase
- Property that is either nondepreciable or has a useful life of fewer than three years
- The portion of property used for personal use
- Used property in excess of \$150,000
- Horses
- Property not used in Idaho
- Vehicles under 8,000 pounds gross weight

Form 49C Idaho Investment Tax Credit Carryover

(If present in the return)

Removed multiple years and added 2010 to form

| FIELD | IDENTIFICATION | | LENGTH | DESCRIPTION |
|------------|---------------------------|-----------------------------|-----------|-----------------------------|
| 000 | Record ID | | 6 | Value "IDbbbb" |
| 001 | Form Number | | 6 | Value "ID49Cb" |
| 002 | Page Number | | 5 | Value "PG01b" |
| 003 | Primary SSN | | 9 | Numeric |
| 004 | Filler1 | | | Blank |
| 005 | Form Occurrence Number | | 7 | Value "0000001" |
| 055 | Spouse SSN | | 9 | Numeric |
| 060 | Name line 1 | | 35 | Alphanumeric (REQUIRED) |
| | A.) Primary Last Name | | 32 | Alphanumeric |
| | B.) Primary Suffix | | 3 | Alphanumeric |
| 065 | Name Line 2 | | 35 | Alphanumeric |
| | A.) Secondary Last Name | | 32 | Alphanumeric |
| | B.) Secondary Suffix | | 3 | Alphanumeric |
| 070 | Name Line 3 | | 35 | Alphanumeric |
| | A.) Primary First Name | | 16 | Alphanumeric |
| | B.) Primary Middle Name | | 1 | Alphanumeric |
| | C.) Secondary First Name | | 16 | Alphanumeric |
| | D.) Secondary Middle Name | | 1 | Alphanumeric |
| | E.) Filler | | 1 | Blank |
| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
| 175 | A-1 | Credit Earned | 12 | Numeric |
| 190 | A-2 | Allowed/used in 1996 | 12 | Numeric (Removed) |
| 195 | A-3 | Recaptured in 1996 | 12 | Numeric (Removed) |
| 200 | A-2 | Allowed/used in 1997 | 12 | Numeric |
| 205 | A-3 | Recaptured in 1997 | 12 | Numeric |
| 210 | A-4 | Allowed/used in 1998 | 12 | Numeric |
| 215 | A-5 | Recaptured in 1998 | 12 | Numeric |
| 220 | A-6 | Allowed/used 1999 | 12 | Numeric |
| 225 | A-7 | Recaptured in 1999 | 12 | Numeric |
| 230 | A-8 | Allowed/used in 2000 | 12 | Numeric |
| 235 | A-9 | Recaptured in 2000 | 12 | Numeric |
| 240 | A-10 | Allowed/used in 2001 | 12 | Numeric |
| 241 | A-11 | Recaptured in 2001 | 12 | Numeric |
| 245 | A-12 | Allowed/used in 2002 | 12 | Numeric |
| 247 | A-13 | Recaptured in 2002 | 12 | Numeric (Line Added) |
| 250 | A-14 | Allowed/used in 2003 | 12 | Numeric |
| 255 | A-16 | Allowed/used in 2004 | 12 | Numeric |

| | | | | |
|------------|-------------|-------------------------------------------|-----------|-----------------------------|
| 260 | A-18 | Allowed/used in 2005 | 12 | Numeric |
| 265 | A-20 | Allowed/used in 2006 | 12 | Numeric |
| 270 | A-22 | Allowed/used in 2007 | 12 | Numeric |
| 275 | A-24 | Allowed/used in 2008 | 12 | Numeric |
| 277 | A-26 | Allowed/used in 2009 | 12 | Numeric |
| 279 | A-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 280 | A-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 285 | B-1 | Credit earned | 12 | Numeric |
| 300 | B-4 | Allowed/Used in 1997 | 12 | Numeric (Removed) |
| 305 | B-5 | Recaptured in 1997 | 12 | Numeric (Removed) |
| 310 | B-4 | Allowed/Used in 1998 | 12 | Numeric |
| 315 | B-5 | Recaptured in 1998 | 12 | Numeric |
| 320 | B-6 | Allowed/Used in 1999 | 12 | Numeric |
| 325 | B-7 | Recaptured in 1999 | 12 | Numeric |
| 330 | B-8 | Allowed/Used in 2000 | 12 | Numeric |
| 335 | B-9 | Recaptured in 2000 | 12 | Numeric |
| 340 | B-10 | Allowed/Used in 2001 | 12 | Numeric |
| 345 | B-11 | Recaptured in 2001 | 12 | Numeric |
| 350 | B-12 | Allowed/Used in 2002 | 12 | Numeric |
| 352 | B-13 | Recaptured in 2002 | 12 | Numeric |
| 355 | B-14 | Allowed/Used in 2003 | 12 | Numeric |
| 357 | B-15 | Recaptured in 2003 | 12 | Numeric (Line Added) |
| 360 | B-16 | Allowed/Used in 2004 | 12 | Numeric |
| 365 | B-18 | Allowed/Used in 2005 | 12 | Numeric |
| 370 | B-20 | Allowed/Used in 2006 | 12 | Numeric |
| 375 | B-22 | Allowed/Used in 2007 | 12 | Numeric |
| 380 | B-24 | Allowed/Used in 2008 | 12 | Numeric |
| 382 | B-26 | Allowed/Used in 2009 | 12 | Numeric |
| 384 | B-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 385 | B-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 390 | C-1 | Credit Earned | 12 | Numeric |
| 405 | C-6 | Allowed/Used in 1998 | 12 | Numeric (Removed) |
| 410 | C-7 | Recaptured in 1998 | 12 | Numeric (Removed) |
| 415 | C-6 | Allowed/Used in 1999 | 12 | Numeric |
| 420 | C-7 | Recaptured in 1999 | 12 | Numeric |
| 425 | C-8 | Allowed/Used in 2000 | 12 | Numeric |
| 430 | C-9 | Recaptured in 2000 | 12 | Numeric |
| 435 | C-10 | Allowed/Used in 2001 | 12 | Numeric |
| 440 | C-11 | Recaptured in 2001 | 12 | Numeric |
| 445 | C-12 | Allowed/Used in 2002 | 12 | Numeric |
| 450 | C-13 | Recaptured in 2002 | 12 | Numeric |
| 455 | C-14 | Allowed/Used in 2003 | 12 | Numeric |
| 457 | C-15 | Recaptured in 2003 | 12 | Numeric |

| | | | | |
|------------|-------------|-------------------------------------------|-----------|-----------------------------|
| 460 | C-16 | Allowed/Used in 2004 | 12 | Numeric |
| 463 | C-17 | Recaptured in 2004 | 12 | Numeric (Line Added) |
| 465 | C-18 | Allowed/Used in 2005 | 12 | Numeric |
| 470 | C-20 | Allowed/Used in 2006 | 12 | Numeric |
| 475 | C-22 | Allowed/Used in 2007 | 12 | Numeric |
| 480 | C-24 | Allowed/Used in 2008 | 12 | Numeric |
| 482 | C-26 | Allowed/Used in 2009 | 12 | Numeric |
| 484 | C-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 485 | C-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 490 | D-1 | Credit Earned | 12 | Numeric |
| 505 | D-8 | Allowed/Used in 1999 | 12 | Numeric (Removed) |
| 510 | D-9 | Recaptured in 1999 | 12 | Numeric (Removed) |
| 515 | D-8 | Allowed/Used in 2000 | 12 | Numeric |
| 520 | D-9 | Recaptured in 2000 | 12 | Numeric |
| 525 | D-10 | Allowed/Used in 2001 | 12 | Numeric |
| 530 | D-11 | Recaptured in 2001 | 12 | Numeric |
| 535 | D-12 | Allowed/Used in 2002 | 12 | Numeric |
| 540 | D-13 | Recaptured in 2002 | 12 | Numeric |
| 545 | D-14 | Allowed/Used in 2003 | 12 | Numeric |
| 550 | D-15 | Recaptured in 2003 | 12 | Numeric |
| 555 | D-16 | Allowed/Used in 2004 | 12 | Numeric |
| 557 | D-17 | Recaptured in 2004 | 12 | Numeric |
| 560 | D-18 | Allowed/Used in 2005 | 12 | Numeric |
| 563 | D-19 | Recaptured in 2005 | 12 | Numeric (Line Added) |
| 565 | D-20 | Allowed/Used in 2006 | 12 | Numeric |
| 570 | D-22 | Allowed/Used in 2007 | 12 | Numeric |
| 575 | D-24 | Allowed/Used in 2008 | 12 | Numeric |
| 577 | D-26 | Allowed/Used in 2009 | 12 | Numeric |
| 579 | D-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 580 | D-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 585 | E-1 | Credit Earned | 12 | Numeric |
| 600 | E-10 | Allowed/Used in 2000 | 12 | Numeric (Removed) |
| 605 | E-11 | Recaptured in 2000 | 12 | Numeric (Removed) |
| 610 | E-10 | Allowed/Used in 2001 | 12 | Numeric |
| 615 | E-11 | Recaptured in 2001 | 12 | Numeric |
| 620 | E-12 | Allowed/Used in 2002 | 12 | Numeric |
| 625 | E-13 | Recaptured in 2002 | 12 | Numeric |
| 630 | E-14 | Allowed/Used in 2003 | 12 | Numeric |
| 635 | E-15 | Recaptured in 2003 | 12 | Numeric |
| 640 | E-16 | Allowed/Used in 2004 | 12 | Numeric |
| 645 | E-17 | Recaptured in 2004 | 12 | Numeric |
| 650 | E-18 | Allowed/Used in 2005 | 12 | Numeric |
| 652 | E-19 | Recaptured in 2005 | 12 | Numeric |

| | | | | |
|------------|-------------|-------------------------------------------|-----------|-----------------------------|
| 655 | E-20 | Allowed/Used in 2006 | 12 | Numeric |
| 657 | E-21 | Recaptured in 2006 | 12 | Numeric (Line Added) |
| 660 | E-22 | Allowed/Used in 2007 | 12 | Numeric |
| 665 | E-24 | Allowed/Used in 2008 | 12 | Numeric |
| 667 | E-26 | Allowed/Used in 2009 | 12 | Numeric |
| 669 | E-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 670 | E-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 675 | F-1 | Credit Earned | 12 | Numeric |
| 690 | F-12 | Allowed/Used in 2004 | 12 | Numeric (Removed) |
| 695 | F-13 | Recaptured in 2004 | 12 | Numeric (Removed) |
| 700 | F-12 | Allowed/used in 2002 | 12 | Numeric |
| 705 | F-13 | Recaptured in 2002 | 12 | Numeric |
| 710 | F-14 | Allowed/Used in 2003 | 12 | Numeric |
| 715 | F-15 | Recaptured in 2003 | 12 | Numeric |
| 720 | F-16 | Allowed/Used in 2004 | 12 | Numeric |
| 725 | F-17 | Recaptured in 2004 | 12 | Numeric |
| 730 | F-18 | Allowed in 2005 | 12 | Numeric |
| 735 | F-19 | Recaptured in 2005 | 12 | Numeric |
| 740 | F-20 | Allowed/Used in 2006 | 12 | Numeric |
| 742 | F-21 | Recaptured in 2006 | 12 | Numeric |
| 745 | F-22 | Allowed/Used in 2007 | 12 | Numeric |
| 747 | F-23 | Recaptured in 2007 | 12 | Numeric (Line Added) |
| 750 | F-24 | Allowed/Used in 2008 | 12 | Numeric |
| 752 | F-26 | Allowed/Used in 2009 | 12 | Numeric |
| 754 | F-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 755 | F-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 760 | G-1 | Credit Earned | 12 | Numeric |
| 775 | G-14 | Allowed/Used in 2002 | 12 | Numeric (Removed) |
| 780 | G-15 | Recaptured in 2002 | 12 | Numeric (Removed) |
| 785 | G-14 | Allowed/Used in 2003 | 12 | Numeric |
| 790 | G-15 | Recaptured in 2003 | 12 | Numeric |
| 795 | G-16 | Allowed in 2004 | 12 | Numeric |
| 800 | G-17 | Recaptured in 2004 | 12 | Numeric |
| 805 | G-18 | Allowed/Used in 2005 | 12 | Numeric |
| 810 | G-19 | Recaptured in 2005 | 12 | Numeric |
| 815 | G-20 | Allowed/Used in 2006 | 12 | Numeric |
| 820 | G-21 | Recaptured in 2006 | 12 | Numeric |
| 825 | G-22 | Allowed/Used in 2007 | 12 | Numeric |
| 827 | G-23 | Recaptured in 2007 | 12 | Numeric |
| 830 | G-24 | Allowed/Used in 2008 | 12 | Numeric |
| 831 | G-25 | Recaptured in 2008 | 12 | Numeric (Line Added) |
| 832 | G-26 | Allowed/Used in 2009 | 12 | Numeric |
| 834 | G-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |

| | | | | |
|-------------|-------------|-------------------------------------------|-----------|-----------------------------|
| 835 | G-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 840 | H-1 | Credit earned | 12 | Numeric |
| 855 | H-16 | Allowed used in 2003 | 12 | Numeric (Removed) |
| 860 | H-17 | Recaptured in 2003 | 12 | Numeric (Removed) |
| 865 | H-16 | Allowed/Used in 2004 | 12 | Numeric |
| 870 | H-17 | Recaptured in 2004 | 12 | Numeric |
| 875 | H-18 | Allowed/Used in 2005 | 12 | Numeric |
| 880 | H-19 | Recaptured in 2005 | 12 | Numeric |
| 885 | H-20 | Allowed/Used in 2006 | 12 | Numeric |
| 890 | H-21 | Recaptured in 2006 | 12 | Numeric |
| 895 | H-22 | Allowed/Used in 2007 | 12 | Numeric |
| 900 | H-23 | Recaptured in 2007 | 12 | Numeric |
| 905 | H-24 | Allowed/Used in 2008 | 12 | Numeric |
| 906 | H-25 | Recaptured in 2008 | 12 | Numeric |
| 907 | H-26 | Allowed/Used in 2009 | 12 | Numeric |
| 908 | H-27 | Recaptured in 2009 | 12 | Numeric (Line Added) |
| 909 | H-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 910 | H-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 915 | I-1 | Credit earned | 12 | Numeric |
| 930 | I-18 | Allowed/Used in 2004 | 12 | Numeric (Removed) |
| 935 | I-19 | Recaptured in 2004 | 12 | Numeric (Removed) |
| 940 | I-18 | Allowed/Used in 2005 | 12 | Numeric |
| 945 | I-19 | Recaptured in 2005 | 12 | Numeric |
| 950 | I-20 | Allowed/Used in 2006 | 12 | Numeric |
| 955 | I-21 | Recaptured in 2006 | 12 | Numeric |
| 960 | I-22 | Allowed/Used in 2007 | 12 | Numeric |
| 965 | I-23 | Recaptured in 2007 | 12 | Numeric |
| 970 | I-24 | Allowed/Used in 2008 | 12 | Numeric |
| 975 | I-25 | Recaptured in 2008 | 12 | Numeric |
| 976 | I-26 | Allowed/Used in 2009 | 12 | Numeric |
| 977 | I-27 | Recaptured in 2009 | 12 | Numeric |
| 978 | I-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 979 | I-29 | Recaptured in 2010 | 12 | Numeric (Line Added) |
| 980 | I-32 | Subtract the total of line 31 from line 1 | 12 | Numeric |
| 985 | J-1 | Credit earned | 12 | Numeric |
| 1000 | J-20 | Allowed/Used in 2005 | 12 | Numeric (Removed) |
| 1005 | J-21 | Recaptured in 2005 | 12 | Numeric (Removed) |
| 1010 | J-20 | Allowed /used in 2006 | 12 | Numeric |
| 1015 | J-21 | Recaptured in 2006 | 12 | Numeric |
| 1020 | J-22 | Allowed/Used in 2007 | 12 | Numeric |
| 1025 | J-23 | Recaptured in 2007 | 12 | Numeric |
| 1030 | J-24 | Allowed/Used in 2008 | 12 | Numeric |

| | | | | |
|-----------------|-----------------|--------------------------------------------|---------------|------------------------------|
| 1035 | J-25 | Recaptured in 2008 | 12 | Numeric |
| 1037 | J-26 | Allowed/Used in 2009 | 12 | Numeric |
| 1040 | J-27 | Recapture in 2009 | 12 | Numeric |
| 1041 | J-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 1042 | J-29 | Recaptured in 2010 | 12 | Numeric |
| 1044 | J-30 | Recaptured in 2011 | 12 | Numeric (Line Added) |
| 1045 | J-32 | Subtract the total of line 31 from line 1. | 12 | Numeric |
| 1050 | K-1 | Credit earned | 12 | Numeric |
| 1065 | K-22 | Allowed /used in 2006 | 12 | Numeric (Removed) |
| 1070 | K-23 | Recaptured in 2006 | 12 | Numeric (Removed) |
| 1075 | K-22 | Allowed/Used in 2007 | 12 | Numeric |
| 1080 | K-23 | Recaptured in 2007 | 12 | Numeric |
| 1085 | K-24 | Allowed/Used in 2008 | 12 | Numeric |
| 1090 | K-25 | Recaptured in 2008 | 12 | Numeric |
| 1092 | K-26 | Allowed/Used in 2009 | 12 | Numeric |
| 1095 | K-27 | Recapture in 2009 | 12 | Numeric |
| 1096 | K-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 1097 | K-29 | Recaptured in 2010 | 12 | Numeric |
| 1099 | K-30 | Recaptured in 2011 | 12 | Numeric (Line Added) |
| 1100 | K-32 | Subtract the total of line 31from line 1. | 12 | Numeric |
| 1105 | L-1 | Credit earned | 12 | Numeric |
| 1120 | L-24 | Allowed/used in 2007 | 12 | Numeric (Removed) |
| 1125 | L-25 | Recaptured in 2007 | 12 | Numeric (Removed) |
| 1130 | L-24 | Allowed/Used in 2008 | 12 | Numeric |
| 1135 | L-25 | Recaptured in 2008 | 12 | Numeric |
| 1137 | L-26 | Allowed/Used in 2009 | 12 | Numeric |
| 1140 | L-27 | Recaptured in 2009 | 12 | Numeric |
| 1141 | L-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 1142 | L-29 | Recaptured in 2010 | 12 | Numeric |
| 1144 | L-30 | Recaptured in 2011 | 12 | Numeric (Line Added) |
| 1145 | L-32 | Subtract the total of line 31from line 1. | 12 | Numeric |
| 1150 | M-1 | Credit earned | 12 | Numeric |
| 1165 | M-26 | Allowed/Used in 2008 | 12 | Numeric (Removed) |
| 1170 | M-27 | Recaptured in 2008 | 12 | Numeric (Removed) |
| 1172 | M-26 | Allowed/Used in 2009 | 12 | Numeric |
| 1175 | M-27 | Recaptured in 2009 | 12 | Numeric |
| 1176 | M-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 1177 | M-29 | Recaptured in 2010 | 12 | Numeric |
| 1179 | M-30 | Recaptured in 2011 | 12 | Numeric (Line Added) |
| 1180 | M-32 | Subtract the total of line 31from line 1. | 12 | Numeric |
| 1185 | N-1 | Credit earned | 12 | Numeric |
| 1187 | N-28 | Allowed/Used in 2009 | 12 | Numeric |

| | | | | |
|-------------|-------------|--------------------------------------------|-----------|-----------------------------|
| 1200 | N-29 | Recaptured in 2009 | 12 | Numeric |
| 1188 | N-28 | Allowed/used in 2010 | 12 | Numeric (Line Added) |
| 1202 | N-29 | Recaptured in 2010 | 12 | Numeric |
| 1204 | N-30 | Recaptured in 2011 | 12 | Numeric (Line Added) |
| 1205 | N-32 | Subtract the total of line 31 from line 1. | 12 | Numeric |

49C IDAHO INVESTMENT TAX CREDIT CARRYOVER 2011

EFO00047
04-11-11V1

| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
|---------------------------------------------------------------------------------------------------------------|------|------|------|------|------|------|------|
| 1. Credit earned | | | | | | | |
| 2. Allowed/used in 1997.... | | | | | | | |
| 3. Recaptured in 1997 | | | | | | | |
| 4. Allowed/used in 1998.... | | | | | | | |
| 5. Recaptured in 1998 | | | | | | | |
| 6. Allowed/used in 1999.... | | | | | | | |
| 7. Recaptured in 1999 | | | | | | | |
| 8. Allowed/used in 2000.... | | | | | | | |
| 9. Recaptured in 2000 | | | | | | | |
| 10. Allowed/used in 2001 | | | | | | | |
| 11. Recaptured in 2001 | | | | | | | |
| 12. Allowed/used in 2002.... | | | | | | | |
| 13. Recaptured in 2002 | | | | | | | |
| 14. Allowed/used in 2003.... | | | | | | | |
| 15. Recaptured in 2003 | | | | | | | |
| 16. Allowed/used in 2004.... | | | | | | | |
| 17. Recaptured in 2004 | | | | | | | |
| 18. Allowed/used in 2005.... | | | | | | | |
| 19. Recaptured in 2005 | | | | | | | |
| 20. Allowed/used in 2006.... | | | | | | | |
| 21. Recaptured in 2006 | | | | | | | |
| 22. Allowed/used in 2007.... | | | | | | | |
| 23. Recaptured in 2007 | | | | | | | |
| 24. Allowed/used in 2008.... | | | | | | | |
| 25. Recaptured in 2008 | | | | | | | |
| 26. Allowed/used in 2009.... | | | | | | | |
| 27. Recaptured in 2009 | | | | | | | |
| 28. Allowed/used in 2010.... | | | | | | | |
| 29. Recaptured in 2010 | | | | | | | |
| 30. Recaptured in 2011 | | | | | | | |
| 31. In each column, add lines 2 through 30 | | | | | | | |
| 32. In each column, subtract line 31 from line 1 | | | | | | | |
| 33. Total all columns for line 32 on this page and enter the amount. Carry the amount to Page 2, line 34..... | | | | | | | |

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | |
|-----------------------------------------------------------------------------------------------|------|------|------|------|------|------|------|--|
| 1. Credit earned | | | | | | | | |
| | | | | | | | | |
| 16. Allowed/used in 2004.... | | | | | | | | |
| 17. Recaptured in 2004 | | | | | | | | |
| 18. Allowed/used in 2005.... | | | | | | | | |
| 19. Recaptured in 2005 | | | | | | | | |
| 20. Allowed/used in 2006.... | | | | | | | | |
| 21. Recaptured in 2006 | | | | | | | | |
| 22. Allowed/used in 2007.... | | | | | | | | |
| 23. Recaptured in 2007 | | | | | | | | |
| 24. Allowed/used in 2008.... | | | | | | | | |
| 25. Recaptured in 2008 | | | | | | | | |
| 26. Allowed/used in 2009.... | | | | | | | | |
| 27. Recaptured in 2009 | | | | | | | | |
| 28. Allowed/used in 2010.... | | | | | | | | |
| 29. Recaptured in 2010 | | | | | | | | |
| 30. Recaptured in 2011 | | | | | | | | |
| 31. In each column, add lines 16 through 30 | | | | | | | | |
| 32. In each column, subtract line 31 from line 1 | | | | | | | | |
| 33. Total all columns for line 32 on this page and enter the amount..... | | | | | | | | |
| 34. Enter the amount from Page 1, line 33 | | | | | | | | |
| 35. Carryover to 2011. Add lines 33 and 34. Carry the amount to Form 49, Part 1, line 5 | | | | | | | | |

Form 49E Idaho Election to Claim the Property Tax Exemption in Lieu of Investment Tax Credit

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------|-----------|----------------------------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID49eb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| | | | | |
| 080 | | Calendar Year End Date | 8 | Numeric MMDDYYYY |
| 085 | | Asset Number 1 | 20 | Alphanumeric |
| 090 | | Asset Description 1 (Include make, model and serial number) | 50 | Alphanumeric |
| 095 | | Name of county asset located in 1. | 12 | Alphanumeric |
| 100 | | Date in service 1 | 8 | Numeric MMDDYYYY |
| 105 | | Qualifying Loss Year Begin Date 1 | 8 | Numeric MMDDYYYY |
| 110 | | Qualifying Loss Year End Date 1 | 8 | Numeric MMDDYYYY |
| 115 | | New or used 1 | 1 | Alpha N or U |

| | | | | |
|-----|--|----------------------------------------------------------------|----|---------------------|
| 120 | | Original Cost 1 | 12 | Numeric |
| 125 | | Asset Number 2 | 20 | Alphanumeric |
| 130 | | Asset Description 2 (Include make, model and serial number) | 50 | Alphanumeric |
| 135 | | Name of county asset located in 2. | 12 | Alphanumeric |
| 140 | | Date in service 2 | 8 | Numeric MMDDYYYY |
| 145 | | Qualifying Loss Year Begin Date 2 | 8 | Numeric MMDDYYYY |
| 150 | | Qualifying Loss Year End Date 2 | 8 | Numeric MMDDYYYY |
| 155 | | New or used 2 | 1 | Alpha N or U |
| 160 | | Original Cost 2 | 12 | Numeric |
| 165 | | Asset Number 3 | 20 | Alphanumeric |
| 170 | | Asset Description 3 (Include make, model and serial number) | 50 | Alphanumeric |
| 175 | | Name of county asset located in 3. | 12 | Alphanumeric |
| 180 | | Date in service 3 | 8 | Numeric MMDDYYYY |
| 185 | | Qualifying Loss Year Begin Date 3 | 8 | Numeric MMDDYYYY |
| 190 | | Qualifying Loss Year End Date 3 | 8 | Numeric MMDDYYYY |
| 195 | | New or used 3 | 1 | Alpha N or U |
| 200 | | Original Cost 3 | 12 | Numeric |
| 205 | | Asset Number 4 | 20 | Alphanumeric |
| 210 | | Asset Description 4 (Include make, model and serial number) | 50 | Alphanumeric |
| 215 | | Name of county asset located in 4. | 12 | Alphanumeric |
| 220 | | Date in service 4 | 8 | Numeric MMDDYYYY |
| 225 | | Qualifying Loss Year Begin Date 4 | 8 | Numeric MMDDYYYY |
| 230 | | Qualifying Loss Year End Date 4 | 8 | Numeric MMDDYYYY |
| 235 | | New or used 4 | 1 | Alpha N or U |
| 240 | | Original Cost 4 | 12 | Numeric |
| 245 | | Asset Number 5 | 20 | Alphanumeric |
| 250 | | Asset Description 5 (Include make, model and serial number) | 50 | Alphanumeric |
| 255 | | Name of county asset located in 5. | 12 | Alphanumeric |
| 260 | | Date in service 5 | 8 | Numeric |

| | | | | |
|-----|--|----------------------------------------------------------------|----|---------------------|
| | | | | MMDDYYYY |
| 265 | | Qualifying Loss Year Begin Date 5 | 8 | Numeric MMDDYYYY |
| 270 | | Qualifying Loss Year End Date 5 | 8 | Numeric MMDDYYYY |
| 275 | | New or used 5 | 1 | Alpha N or U |
| 280 | | Original Cost 5 | 12 | Numeric |
| 285 | | Asset Number 6 | 20 | Alphanumeric |
| 290 | | Asset Description 6 (Include make, model and serial number) | 50 | Alphanumeric |
| 295 | | Name of county asset located in 6. | 12 | Alphanumeric |
| 300 | | Date in service 6 | 8 | Numeric MMDDYYYY |
| 305 | | Qualifying Loss Year Begin Date 6 | 8 | Numeric MMDDYYYY |
| 310 | | Qualifying Loss Year End Date 6 | 8 | Numeric MMDDYYYY |
| 315 | | New or used 6 | 1 | Alpha N or U |
| 320 | | Original Cost 6 | 12 | Numeric |
| 325 | | Asset Number 7 | 20 | Alphanumeric |
| 330 | | Asset Description 7 (Include make, model and serial number) | 50 | Alphanumeric |
| 335 | | Name of county asset located in 7. | 12 | Alphanumeric |
| 340 | | Date in service 7 | 8 | Numeric MMDDYYYY |
| 345 | | Qualifying Loss Year Begin Date 7 | 8 | Numeric MMDDYYYY |
| 350 | | Qualifying Loss Year End Date 7 | 8 | Numeric MMDDYYYY |
| 355 | | New or used 7 | 1 | Alpha N or U |
| 360 | | Original Cost 7 | 12 | Numeric |
| 365 | | Asset Number 8 | 20 | Alphanumeric |
| 370 | | Asset Description 8 (Include make, model and serial number) | 50 | Alphanumeric |
| 375 | | Name of county asset located in 8. | 12 | Alphanumeric |
| 380 | | Date in service 8 | 8 | Numeric MMDDYYYY |
| 385 | | Qualifying Loss Year Begin Date 8 | 8 | Numeric MMDDYYYY |
| 390 | | Qualifying Loss Year End Date 8 | 8 | Numeric MMDDYYYY |
| 395 | | New or used 8 | 1 | Alpha N or U |
| 400 | | Original Cost 8 | 12 | Numeric |

| | | | | |
|-----|--|-----------------------------------------------------------------|----|---------------------|
| 405 | | Asset Number 9 | 20 | Alphanumeric |
| 410 | | Asset Description 9 (Include make, model and serial number) | 50 | Alphanumeric |
| 415 | | Name of county asset located in 9. | 12 | Alphanumeric |
| 420 | | Date in service 9 | 8 | Numeric MMDDYYYY |
| 425 | | Qualifying Loss Year Begin Date 9 | 8 | Numeric MMDDYYYY |
| 430 | | Qualifying Loss Year End Date 9 | 8 | Numeric MMDDYYYY |
| 435 | | New or used 9 | 1 | Alpha N or U |
| 440 | | Original Cost 9 | 12 | Numeric |
| 445 | | Asset Number 10 | 20 | Alphanumeric |
| 450 | | Asset Description 10 (Include make, model and serial number) | 50 | Alphanumeric |
| 455 | | Name of county asset located in 10. | 12 | Alphanumeric |
| 460 | | Date in service 10 | 8 | Numeric MMDDYYYY |
| 465 | | Qualifying Loss Year Begin Date 10 | 8 | Numeric MMDDYYYY |
| 470 | | Qualifying Loss Year End Date 10 | 8 | Numeric MMDDYYYY |
| 475 | | New or used 10 | 1 | Alpha N or U |
| 480 | | Original Cost 10 | 12 | Numeric |
| 485 | | Asset Number 11 | 20 | Alphanumeric |
| 490 | | Asset Description 11 (Include make, model and serial number) | 50 | Alphanumeric |
| 495 | | Name of county asset located in 11. | 12 | Alphanumeric |
| 500 | | Date in service 11 | 8 | Numeric MMDDYYYY |
| 505 | | Qualifying Loss Year Begin Date 11 | 8 | Numeric MMDDYYYY |
| 510 | | Qualifying Loss Year End Date 11 | 8 | Numeric MMDDYYYY |
| 515 | | New or used 11 | 1 | Alpha N or U |
| 520 | | Original Cost 11 | 12 | Numeric |

IDAHO ELECTION TO CLAIM THE QUALIFIED INVESTMENT EXEMPTION FROM PROPERTY TAX IN LIEU OF INVESTMENT TAX CREDIT

Use this form to elect the qualified investment exemption (QIE) from property tax for property placed in service during calendar year 2009.

| | |
|------|-------------------------------|
| Name | Social Security Number or EIN |
|------|-------------------------------|

If this corporation is included in a combined report, enter the name of the corporation the Idaho income tax return is filed under if different than above.

| | |
|------|-----|
| Name | EIN |
|------|-----|

ELECTION — I elect to exempt the following property that was placed in service during calendar year 2009 from property tax for 2010 and 2011. I understand I forego my right to claim the investment tax credit on this property at any time. Once I make the election, I cannot revoke it. I will be subject to recapture of the property tax benefit if during the five-year recapture period the property no longer qualifies as a qualified investment as defined in Section 63-3029B, Idaho Code.

LOSS IN SECOND PRECEDING TAX YEAR — To qualify for the QIE, you must have had an Idaho income tax loss without regard to net operating loss carryovers or carrybacks in the second preceding tax year from the income tax year you placed the property in service. If you file income tax returns on a fiscal year basis, see the instructions to determine your qualifying loss years. County assessors are allowed to check with the Tax Commission to verify you had a loss in the applicable year(s).

Provide the ending date of your tax year(s) that ended in calendar year 2009 _____

If you had a short period tax year during calendar year 2009 or during the previous two years, attach a statement identifying your tax year ending dates.

I elect to claim the QIE on the property listed as follows. The exemption for used property is limited. See instructions.

| Asset Number | Asset Description <small>(Describe what the asset is, including make, model and serial number)</small> | County in Which Asset Located | Date Placed in Service | Qualifying Loss Year <small>(Identify beginning and ending dates)</small> | New or Used | Original Cost |
|--------------|-----------------------------------------------------------------------------------------------------------|-------------------------------|------------------------|------------------------------------------------------------------------------|-------------|---------------|
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |
| | | | | to | | |

(If additional space is required, complete page 2.)

Under penalties of perjury, I affirm that, to the best of my knowledge and belief, the property listed on Form 49E is qualified investment property as defined in Section 63-3029B, Idaho Code, and that I have not or will not claim the Idaho investment tax credit on the listed property.

Signature _____ Date _____

Print Contact Name _____ Contact Phone Number _____

To elect the QIE, you must attach this form to the operator's statement or personal property declaration(s) filed for 2010. You must also attach a copy to your original Idaho income tax return(s) for the tax year(s) in which the property was placed in service.

Form 49R Recapture of Idaho Investment Tax Credit

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------------------------------------------------------|-----------|-------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID49Rb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| Part I - Property ITC | | | | |
| 080 | A | Property Description | 50 | Alphanumeric |
| 085 | B | Property Description | 50 | Alphanumeric |
| 090 | C | Property Description | 50 | Alphanumeric |
| 095 | D | Property Description | 50 | Alphanumeric |
| 100 | E | Property Description | 50 | Alphanumeric |
| Part II - Original Idaho Investment Tax Credit | | | | |
| 105 | 1-A | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 110 | 2-A | Cost or other basis | 12 | Numeric |
| 115 | 4-A | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 120 | 5-A | Date property ceased to qualify | 8 | Numeric MMDDYYYY |

| | | | | |
|-----|-----|--------------------------------------------------------------------|----|---------------------|
| 125 | 6-A | Number of full years between the date on Line 1 and date on line 5 | 2 | Numeric |
| 130 | 7-A | Percentage from Table | 5 | Percentage |
| 135 | 8-A | Tentative Recapture Tax Line 4 x Line 7 | 12 | Numeric |
| 140 | 1-B | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 145 | 2-B | Cost or Other Basis | 12 | Numeric |
| 150 | 4-B | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 155 | 5-B | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 160 | 6-B | Number of full years between the date on line 1 and date on line 5 | 2 | Numeric |
| 165 | 7-B | Percentage from Table | 5 | Percentage |
| 170 | 8-B | Tentative Recapture Tax Line 4 x line 7 | 12 | Numeric |
| 175 | 1-C | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 180 | 2-C | Cost or Other Basis | 12 | Numeric |
| 185 | 4-C | Original Credit. Line 2 x line 3 | 12 | Numeric |
| 190 | 5-C | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 195 | 6-C | Number of full years between the date on line 1 and date on line 5 | 2 | Numeric |
| 200 | 7-C | Percentage from Table | 5 | Percentage |
| 205 | 8-C | Tentative Recapture Tax Line 4 x line 7 | 12 | Numeric |
| 210 | 1-D | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 215 | 2-D | Cost or Other Basis | 12 | Numeric |
| 220 | 4-D | Original Credit. Line 2 x line 3 | 12 | Numeric |
| 225 | 5-D | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 230 | 6-D | Number of full years between the date on line 1 and date on line 5 | 2 | Numeric |
| 235 | 7-D | Percentage from Table | 5 | Percentage |
| 240 | 8-D | Tentative Recapture Tax Line 4 x line 7 | 12 | Numeric |
| 245 | 1-E | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 250 | 2-E | Cost or Other Basis | 12 | Numeric |

| | | | | |
|-----|-----|--------------------------------------------------------------------------------------------------------------------|----|---------------------|
| 255 | 4-E | Original Credit. Line 2 x line 3 | 12 | Numeric |
| 260 | 5-E | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 265 | 6-E | Number of full years between the date on line 1 and date on line 5 | 2 | Numeric |
| 270 | 7-E | Percentage from Table | 5 | Percentage |
| 275 | 8-E | Tentative Recapture Tax Line 4 x line 7 | 12 | Numeric |
| 280 | 9 | Add line 8, Column A through E | 12 | Numeric |
| 285 | 10 | Pass Through of Credit | 12 | Numeric |
| 290 | 11 | Add Lines 9 and 10 | 12 | Numeric |
| 295 | 12 | Credit recapture distributed to shareholders, partners or beneficiaries | 12 | Numeric |
| 300 | 13 | Enter the portion of original credit on line 4 not used to offset tax in any year. Do not enter more than line 11. | 12 | Numeric |
| 305 | 14 | Add lines 12 and 13 | 12 | Numeric |
| 310 | 15 | Recapture of investment tax credit | 12 | Numeric |

RECAPTURE OF IDAHO INVESTMENT TAX CREDIT

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INVESTMENT TAX CREDIT PROPERTY

| Properties | Property Description |
|------------|----------------------|
| A | |
| B | |
| C | |
| D | |
| E | |

PART II -- ORIGINAL IDAHO INVESTMENT TAX CREDIT

| | Properties | | | | |
|---------------------------------------------------------------------------------|------------|----|----|----|----|
| | A | B | C | D | E |
| 1. Date property placed in service..... | | | | | |
| 2. Cost or other basis..... | | | | | |
| 3. Credit percentage | 3% | 3% | 3% | 3% | 3% |
| 4. Original credit. Multiply line 2 by line 3..... | | | | | |
| 5. Date property ceased to qualify..... | | | | | |
| 6. Number of full years between the date on line 1 and the date on line 5 | | | | | |

PART III -- COMPUTATION OF RECAPTURE TAX

| | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 7. Recapture percentage from table in instructions | | | | | |
| 8. Tentative recapture tax. Multiply line 4 by line 7..... | | | | | |
| 9. Add line 8, columns A through E | | | | | |
| 10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts Attach Form ID K-1 | | | | | |
| 11. Add lines 9 and 10 | | | | | |
| 12. Credit recapture distributed to shareholders, partners or beneficiaries | | | | | |
| 13. Enter the portion of original credit on line 4 not used to offset any tax. Do not enter more than line 11. The amount on this line reduces the carryover available to the current year | | | | | |
| 14. Add lines 12 and 13 | | | | | |
| 15. Recapture of investment tax credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 1. Do not use this amount to reduce current year's investment tax credit computed on Form 49..... | | | | | |

Form CG Idaho Capital Gains Deduction

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------------------------------------------------|-----------|----------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "IDCGbb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name line 1 | 35 | Alphanumeric (REQUIRED) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name line 3 | 35 | Alphanumeric |
| | | A.) Primary First name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| LINE 1. LIST QUALIFYING GAINS AND LOSSES | | | | |
| (IF PRESENT IN THE RETURN) | | | | |
| 080 | A | Description of property and Idaho 1 location | 50 | Alphanumeric |
| 085 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 090 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 095 | D | Sales Price | 12 | Numeric |
| 100 | E | Cost or Other Basis | 12 | Numeric |
| 105 | F | Gain or Loss | 12 | Numeric |
| 110 | A | Description of property and Idaho 2 location | 50 | Alphanumeric |
| 115 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 120 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 125 | D | Sales Price | 12 | Numeric |
| 130 | E | Cost or Other Basis | 12 | Numeric |
| 135 | F | Gain or Loss | 12 | Numeric |

| | | | | |
|-----|---|----------------------------------------------|----|---------------------|
| 140 | A | Description of property and Idaho 3 location | 50 | Alphanumeric |
| 145 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 150 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 155 | D | Sales Price | 12 | Numeric |
| 160 | E | Cost or Other Basis | 12 | Numeric |
| 165 | F | Gain or Loss | 12 | Numeric |
| 170 | A | Description of property and Idaho 4 location | 50 | Alphanumeric |
| 175 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 180 | C | Date sold | 8 | Numeric MMDDYYYY |
| 185 | D | Sales Price | 12 | Numeric |
| 190 | E | Cost or Other Basis | 12 | Numeric |
| 195 | F | Gain or Loss | 12 | Numeric |
| 200 | A | Description of property and Idaho 5 location | 50 | Alphanumeric |
| 205 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 210 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 215 | D | Sales Price | 12 | Numeric |
| 220 | E | Cost or Other Basis | 12 | Numeric |
| 225 | F | Gain or Loss | 12 | Numeric |
| 230 | A | Description of property and Idaho 6 location | 50 | Alphanumeric |
| 235 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 240 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 245 | D | Sales Price | 12 | Numeric |
| 250 | E | Cost or Other Basis | 12 | Numeric |
| 255 | F | Gain or Loss | 12 | Numeric |
| 260 | A | Description of property and Idaho 7 location | 50 | Alphanumeric |
| 265 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 270 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 275 | D | Sales Price | 12 | Numeric |
| 280 | E | Cost or Other Basis | 12 | Numeric |
| 285 | F | Gain or Loss | 12 | Numeric |

| | | | | |
|-----|----|-------------------------------------------------------------------------------------|----|---------------------|
| | | | | |
| 290 | A | Description of property and Idaho 8 location | 50 | Alphanumeric |
| 295 | B | Date Acquired | 8 | Numeric MMDDYYYY |
| 300 | C | Date Sold | 8 | Numeric MMDDYYYY |
| 305 | D | Sales Price | 12 | Numeric |
| 310 | E | Cost or Other Basis | 12 | Numeric |
| 315 | F | Gain or Loss | 12 | Numeric |
| 320 | 2 | Qualifying capital gain from sale of personal residence | 12 | Numeric |
| 325 | 3 | Qualifying capital gain or loss from installment sales | 12 | Numeric |
| 330 | 4 | Qualifying capital gain or loss from sales of business property | 12 | Numeric |
| 335 | 5 | Qualifying capital gain or loss from partnership, S corporations, estates or trusts | 12 | Numeric |
| 340 | 6 | Add amounts in column F of line 1 and lines 2 through 5 | 12 | Numeric |
| 345 | 7 | Qualifying Loss Carryover | 12 | Numeric |
| 350 | 8 | Net Gain or Loss | 12 | Numeric |
| 355 | 9 | If line 8 is a gain, multiply Line 8 by 60% | 12 | Numeric |
| 360 | 10 | Net capital gain included in Federal adjusted income. | 12 | Numeric |
| 365 | 11 | Enter the smaller of line 9 or 10 | 12 | Numeric |

Form 55 Idaho Credit for Qualifying New Employees

(If present in the return)

Form No Longer Used

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|---------------------------------------------------------|-----------|----------------------------------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID55bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 4 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary First name | 16 | Alphanumeric |
| | | B.) Primary middle name | 4 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 4 | Alphanumeric |
| | | E.) Filler | 4 | Blank |
| PART II – Credit Available subject to Limitation | | | | |
| 080 | 1 | Average number of qualifying employees this year | 5 | Percentage |
| 085 | 2 | Average number of qualifying employees 3 preceding tax years | 5 | Percentage |
| 090 | 3 | Average number of qualifying employees preceding tax year | 5 | Percentage |
| 095 | 4 | Subtract the greater of Line 2 or 3 from Line 1 and enter difference | 5 | Percentage |
| 100 | 5 | Number of \$500 Employees | 12 | Numeric |
| 105 | 6 | Multiply Line 5 by \$500 | 12 | Numeric |
| 110 | 7 | Number of \$1000 New employees | 12 | Numeric |
| 115 | 8 | Multiply Line 7 by \$1000 | 12 | Numeric |
| 120 | 9 | Add line 6 and line 8 | 12 | Numeric |
| 125 | 10 | Net income of trade or business | 12 | Numeric |
| 130 | 11 | Multiply line 10 by .0325 | 12 | Numeric |
| 135 | 12 | Credit earned smaller of line | 12 | Numeric |

| | | | | |
|-------------------------------------|------------|-----------------------------------------------------------------------------------------------------|-----------|------------------------|
| | | 9 or 11 | | |
| 140 | 13 | Pass-through share of credit | 12 | Numeric |
| 145 | 14 | Carryover from prior years² | 12 | Numeric |
| 150 | 15 | Elimination of carryover due to a reduction in employment level | 12 | Numeric NEW |
| 155 | 16 | Credit distributed to partners, shareholders, or beneficiaries | 12 | Numeric |
| 160 | 17 | Total credit available. | 12 | Numeric |
| PART III – CREDIT LIMITATION | | | | |
| 165 | 1 | Idaho income tax from your tax return | 12 | Numeric |
| 170 | 2 | Credit for taxes paid to other states | 12 | Numeric |
| 175 | 3 | Subtract line 2 from line 1 | 12 | Numeric |
| 180 | 3a | 50% of Line 3 | 12 | Numeric |
| 185 | 4 | Qualifying contributions to Idaho education | 12 | Numeric |
| 190 | 4a | 50% of qualifying contributions from line 4 | 12 | Numeric |
| 195 | 4b | Smaller of \$100 (\$200 if a joint return) or 20% of the tax from Part III, line 1. | 12 | Numeric |
| 200 | 5 | Credit allowed to Idaho educational entities. | 12 | Numeric |
| 205 | 6a | Investment tax credit available. | 12 | Numeric |
| 210 | 6b | Subtract line 5 from line 3 | 12 | Numeric |
| 215 | 6c | Subtract line 5 from line 3a | 12 | Numeric |
| 220 | 7 | Investment tax credit allowed | 12 | Numeric |
| 225 | 8 | Qualifying contributions to youth and rehabilitation | 12 | Numeric |
| 230 | 8a | 50% of qualifying contributions | 12 | Numeric |
| 235 | 8b | Smaller of \$100 (\$200 if a joint return) or 20% of the tax from Part III, line 1. | 12 | Numeric |
| 240 | 8c | Subtract line 7 from line 6b | 12 | Numeric |
| 245 | 8d | Subtract line 7 from line 6c | 12 | Numeric |
| 250 | 9 | Credit allowed to Idaho youth and rehabilitation facilities | 12 | Numeric |
| 255 | 10 | Qualifying cost of equipment manufacturing a product from postconsumer/postindustrial waste. | 12 | Numeric |
| 260 | 10a | 20% of line 10 | 12 | Numeric |
| 265 | 10b | Carryover of credit for production equipment using postconsumer/postindustrial | 12 | Numeric (NEW) |

| | | | | |
|-----|-----|----------------------------------------------------------|----|---------------|
| | | waste from prior years | | |
| 270 | 10c | Add lines 10a and 10b | 12 | Numeric (NEW) |
| 275 | 10d | Subtract line 9 from line 8c | 12 | Numeric |
| 280 | 10e | Subtract line 9 from line 8d | 12 | Numeric |
| 285 | 11 | Credit for production equipment using postconsumer waste | 12 | Numeric |
| 290 | 12a | Promoter sponsored credit | 12 | Numeric |
| 295 | 12b | Subtract line 11 from line 10b | 12 | Numeric |
| 300 | 13 | Promoter sponsored credit allowed. | 12 | Numeric |
| 305 | 14a | Credit for qualifying new employees | 12 | Numeric |
| 310 | 14b | Subtract line 13 from line 12b | 12 | Numeric |
| 315 | 14c | Subtract line 11 from line 10c | 12 | Numeric |
| 320 | 15 | Credit for qualifying new employees allowed | 12 | Numeric |
| 325 | 16a | Credit for Idaho research activities | 12 | Numeric |
| 330 | 16b | Subtract line 15 from line 14b | 12 | Numeric |
| 335 | 16c | Subtract line 15 from line 14c | 12 | Numeric |
| 340 | 17 | Credit for Idaho research activities | 12 | Numeric |
| 345 | 18a | Idaho broadband equipment investment credit | 12 | Numeric |
| 350 | 18b | Subtract line 17 from line 16b | 12 | Numeric |
| 355 | 18c | Subtract line 17 from line 16c | 12 | Numeric |
| 360 | 19 | Broadband equipment investment tax credit allowed | 12 | |
| 365 | 20a | Idaho incentive investment tax credit | 12 | Numeric |
| 370 | 20b | Subtract line 19 from line 18b | 12 | Numeric |
| 375 | 20c | Subtract line 19 from line 18c | 12 | Numeric |
| 380 | 21 | Incentive investment credit allowed. | 12 | Numeric |
| 385 | 28a | Live organ donation | 12 | Numeric |
| 390 | 28b | Subtract line 27 from line 26b | 12 | Numeric |
| 395 | 28c | Subtract line 21 from line 20c | 12 | Numeric |
| 400 | 29 | Credit for live organ donation expenses allowed | 12 | Numeric |
| 405 | 32 | Credit carryover to future years | 12 | Numeric |

Form 56 Idaho Net Operating Loss Carryforward/Carryback

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------|-----------|---------------------------------------------------------------------------------------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID56bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form max occurrence Number | 7 | Value "0000023" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary First name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| | | If you are carrying the loss back the first column should be the 2 nd preceding year, of the oldest loss year. | | |
| 080 | 1 | Loss or absorption year | 4 | Numeric |
| 085 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 090 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 095 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 100 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 105 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 110 | 7 | Idaho net operating loss | 12 | Numeric |
| 115 | 8 | Idaho absorption income | 12 | Numeric |

| <u>NOL Application</u> | | | | |
|-------------------------------|---|--------------------------------------------------------------------|----|---------|
| 120 | | Year NOL occurred | 4 | Numeric |
| 125 | | Year NOL applied to | 4 | Numeric |
| 130 | | Amount applied | 12 | Numeric |
| 135 | | NOL future year | 12 | Numeric |
| 140 | 1 | Loss or absorption year | 4 | Numeric |
| 145 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 150 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 155 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 160 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 165 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 170 | 7 | Idaho net operating loss | 12 | Numeric |
| 175 | 8 | Idaho absorption income | 12 | Numeric |
| 180 | | Amount applied | 12 | Numeric |
| <u>NOL Application</u> | | | | |
| 185 | | Year NOL occurred | 4 | Numeric |
| 190 | | Year NOL applied to | 4 | Numeric |
| 195 | | Amount applied | 12 | Numeric |
| 200 | | Amount applied | 12 | Numeric |
| 205 | | NOL future year | 12 | Numeric |
| 210 | 1 | Loss or absorption year | 4 | Numeric |
| 215 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 220 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 225 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 230 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 235 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 240 | 7 | Idaho net operating loss | 12 | Numeric |
| 245 | 8 | Idaho absorption income | 12 | Numeric |
| 250 | | Amount applied | 12 | Numeric |
| 255 | | Amount applied | 12 | Numeric |
| <u>NOL Application</u> | | | | |
| 260 | | Year NOL occurred | 4 | Numeric |
| 265 | | Year NOL applied to | 4 | Numeric |
| 270 | | Amount applied | 12 | Numeric |

| | | | | |
|------------------------|---|--------------------------------------------------------------------|----|---------|
| 275 | | Amount applied | 12 | Numeric |
| 280 | | Amount applied | 12 | Numeric |
| 285 | | NOL future years | 12 | Numeric |
| 290 | 1 | Loss or absorption year | 4 | Numeric |
| 295 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 300 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 305 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 310 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 315 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 320 | 7 | Idaho net operating loss | 12 | Numeric |
| 325 | 8 | Idaho absorption income | 12 | Numeric |
| 330 | | Amount applied | 12 | Numeric |
| 335 | | Amount applied | 12 | Numeric |
| 340 | | Amount applied | 12 | Numeric |
| NOL Application | | | | |
| 345 | | Year NOL occurred | 4 | Numeric |
| 350 | | Year NOL applied to | 4 | Numeric |
| 355 | | Amount applied | 12 | Numeric |
| 360 | | Amount applied | 12 | Numeric |
| 365 | | Amount applied | 12 | Numeric |
| 370 | | Amount applied | 12 | Numeric |
| 375 | | NOL future years | 12 | Numeric |
| 380 | 1 | Loss or absorption year | 4 | Numeric |
| 385 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 390 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 395 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 400 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 405 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 410 | 7 | Idaho net operating loss | 12 | Numeric |
| 415 | 8 | Idaho absorption income | 12 | Numeric |
| 420 | | Amount applied | 12 | Numeric |
| 425 | | Amount applied | 12 | Numeric |
| 430 | | Amount applied | 12 | Numeric |
| 435 | | Amount applied | 12 | Numeric |

| NOL Application | | | | |
|------------------------|---|--------------------------------------------------------------------|----|---------|
| 440 | | Year NOL occurred | 4 | Numeric |
| 445 | | Year NOL applied to | 4 | Numeric |
| 450 | | Amount applied | 12 | Numeric |
| 455 | | Amount applied | 12 | Numeric |
| 460 | | Amount applied | 12 | Numeric |
| 465 | | Amount applied | 12 | Numeric |
| 470 | | Amount applied | 12 | Numeric |
| 475 | | NOL future years | 12 | Numeric |
| 480 | 1 | Loss or absorption year | 4 | Numeric |
| 485 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 490 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 495 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 500 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 505 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 510 | 7 | Idaho net operating loss | 12 | Numeric |
| 515 | 8 | Idaho absorption income | 12 | Numeric |
| 520 | | Amount applied | 12 | Numeric |
| 525 | | Amount applied | 12 | Numeric |
| 530 | | Amount applied | 12 | Numeric |
| 535 | | Amount applied | 12 | Numeric |
| 540 | | Amount applied | 12 | Numeric |
| 545 | | Year NOL occurred | 4 | Numeric |
| 550 | | Year NOL applied to | 4 | Numeric |
| 555 | | Amount applied | 12 | Numeric |
| 560 | | Amount applied | 12 | Numeric |
| 565 | | Amount applied | 12 | Numeric |
| 570 | | Amount applied | 12 | Numeric |
| 575 | | Amount applied | 12 | Numeric |
| 580 | | Amount applied | 12 | Numeric |
| 585 | | NOL future years | 12 | Numeric |
| 590 | 1 | Loss or absorption year | 4 | Numeric |
| 595 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 600 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 605 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 610 | 5 | Idaho capital gains deduction | 12 | Numeric |

| | | | | |
|-----|---|--------------------------------------------------------------------|----|---------|
| | | claimed on the return | | |
| 615 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 620 | 7 | Idaho net operating loss | 12 | Numeric |
| 625 | 8 | Idaho absorption income | 12 | Numeric |
| 630 | | Amount applied | 12 | Numeric |
| 635 | | Amount applied | 12 | Numeric |
| 640 | | Amount applied | 12 | Numeric |
| 645 | | Amount applied | 12 | Numeric |
| 650 | | Amount applied | 12 | Numeric |
| 655 | | Amount applied | 12 | Numeric |
| 660 | | Year NOL occurred | 4 | Numeric |
| 665 | | Year NOL applied to | 4 | Numeric |
| 670 | | Amount applied | 12 | Numeric |
| 675 | | Amount applied | 12 | Numeric |
| 680 | | Amount applied | 12 | Numeric |
| 685 | | Amount applied | 12 | Numeric |
| 690 | | Amount applied | 12 | Numeric |
| 695 | | Amount applied | 12 | Numeric |
| 700 | | Amount applied | 12 | Numeric |
| 705 | | NOL future years | 12 | Numeric |
| 710 | 1 | Loss or absorption year | 4 | Numeric |
| 715 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 720 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 725 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 730 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 735 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 740 | 7 | Idaho net operating loss | 12 | Numeric |
| 745 | 8 | Idaho absorption income | 12 | Numeric |
| 750 | | Amount applied | 12 | Numeric |
| 755 | | Amount applied | 12 | Numeric |
| 760 | | Amount applied | 12 | Numeric |
| 765 | | Amount applied | 12 | Numeric |
| 770 | | Amount applied | 12 | Numeric |
| 775 | | Amount applied | 12 | Numeric |
| 780 | | Amount applied | 12 | Numeric |
| 785 | | Year NOL occurred | 4 | Numeric |
| 790 | | Year NOL applied to | 4 | Numeric |
| 795 | | Amount applied | 12 | Numeric |

| | | | | |
|-----|---|--------------------------------------------------------------------|----|---------|
| 800 | | Amount applied | 12 | Numeric |
| 805 | | Amount applied | 12 | Numeric |
| 810 | | Amount applied | 12 | Numeric |
| 815 | | Amount applied | 12 | Numeric |
| 820 | | Amount applied | 12 | Numeric |
| 825 | | Amount applied | 12 | Numeric |
| 830 | | Amount applied | 12 | Numeric |
| 835 | | NOL future years | 12 | Numeric |
| 840 | 1 | Loss or absorption year | 4 | Numeric |
| 845 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 850 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 855 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 860 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 865 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 870 | 7 | Idaho net operating loss | 12 | Numeric |
| 875 | 8 | Idaho absorption income | 12 | Numeric |
| 880 | | Amount applied | 12 | Numeric |
| 885 | | Amount applied | 12 | Numeric |
| 890 | | Amount applied | 12 | Numeric |
| 895 | | Amount applied | 12 | Numeric |
| 900 | | Amount applied | 12 | Numeric |
| 905 | | Amount applied | 12 | Numeric |
| 910 | | Amount applied | 12 | Numeric |
| 915 | | Amount applied | 12 | Numeric |
| 920 | | Year NOL occurred | 4 | Numeric |
| 925 | | Year NOL applied to | 4 | Numeric |
| 930 | | Amount applied | 12 | Numeric |
| 935 | | Amount applied | 12 | Numeric |
| 940 | | Amount applied | 12 | Numeric |
| 945 | | Amount applied | 12 | Numeric |
| 950 | | Amount applied | 12 | Numeric |
| 955 | | Amount applied | 12 | Numeric |
| 960 | | Amount applied | 12 | Numeric |
| 965 | | Amount applied | 12 | Numeric |
| 970 | | Amount applied | 12 | Numeric |
| 975 | | NOL future years | 12 | Numeric |
| 980 | 1 | Loss or absorption year | 4 | Numeric |
| 985 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 990 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 995 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1000 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1005 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1010 | 7 | Idaho net operating loss | 12 | Numeric |
| 1015 | 8 | Idaho absorption income | 12 | Numeric |
| 1020 | | Amount applied | 12 | Numeric |
| 1025 | | Amount applied | 12 | Numeric |
| 1030 | | Amount applied | 12 | Numeric |
| 1035 | | Amount applied | 12 | Numeric |
| 1040 | | Amount applied | 12 | Numeric |
| 1045 | | Amount applied | 12 | Numeric |
| 1050 | | Amount applied | 12 | Numeric |
| 1055 | | Amount applied | 12 | Numeric |
| 1060 | | Amount applied | 12 | Numeric |
| 1065 | | Year NOL occurred | 4 | Numeric |
| 1070 | | Year NOL applied to | 4 | Numeric |
| 1075 | | Amount applied | 12 | Numeric |
| 1080 | | Amount applied | 12 | Numeric |
| 1085 | | Amount applied | 12 | Numeric |
| 1090 | | Amount applied | 12 | Numeric |
| 1095 | | Amount applied | 12 | Numeric |
| 1100 | | Amount applied | 12 | Numeric |
| 1105 | | Amount applied | 12 | Numeric |
| 1110 | | Amount applied | 12 | Numeric |
| 1115 | | Amount applied | 12 | Numeric |
| 1120 | | Amount applied | 12 | Numeric |
| 1125 | | NOL future years | 12 | Numeric |
| 1130 | 1 | Loss or absorption year | 4 | Numeric |
| 1135 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1140 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1145 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1150 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1155 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 1160 | 7 | Idaho net operating loss | 12 | Numeric |
| 1165 | 8 | Idaho absorption income | 12 | Numeric |
| 1170 | | Year NOL occurred | 4 | Numeric |
| 1175 | | Year NOL applied to | 4 | Numeric |
| 1180 | | Amount applied | 12 | Numeric |
| 1185 | | NOL future years | 12 | Numeric |
| 1190 | 1 | Loss or absorption year | 4 | Numeric |
| 1195 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1200 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1205 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1210 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1215 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1220 | 7 | Idaho net operating loss | 12 | Numeric |
| 1225 | 8 | Idaho absorption income | 12 | Numeric |
| 1230 | | Amount applied | 12 | Numeric |
| 1235 | | Year NOL occurred | 4 | Numeric |
| 1240 | | Year NOL applied to | 4 | Numeric |
| 1245 | | Amount applied | 12 | Numeric |
| 1250 | | Amount applied | 12 | Numeric |
| 1255 | | NOL future years | 12 | Numeric |
| 1260 | 1 | Loss or absorption year | 4 | Numeric |
| 1265 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1270 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1275 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1280 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1285 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1290 | 7 | Idaho net operating loss | 12 | Numeric |
| 1295 | 8 | Idaho absorption income | 12 | Numeric |
| 1300 | | Amount applied | 12 | Numeric |
| 1305 | | Amount applied | 12 | Numeric |
| 1310 | | Year NOL occurred | 4 | Numeric |
| 1315 | | Year NOL applied to | 4 | Numeric |
| 1320 | | Amount applied | 12 | Numeric |
| 1325 | | Amount applied | 12 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 1330 | | Amount applied | 12 | Numeric |
| 1335 | | NOL future years | 12 | Numeric |
| 1340 | 1 | Loss or absorption year | 4 | Numeric |
| 1345 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1350 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1355 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1360 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1365 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1370 | 7 | Idaho net operating loss | 12 | Numeric |
| 1375 | 8 | Idaho absorption income | 12 | Numeric |
| 1380 | | Amount applied | 12 | Numeric |
| 1385 | | Amount applied | 12 | Numeric |
| 1390 | | Amount applied | 12 | Numeric |
| 1395 | | Year NOL occurred | 4 | Numeric |
| 1400 | | Year NOL applied to | 4 | Numeric |
| 1405 | | Amount applied | 12 | Numeric |
| 1410 | | Amount applied | 12 | Numeric |
| 1415 | | Amount applied | 12 | Numeric |
| 1420 | | Amount applied | 12 | Numeric |
| 1425 | | NOL future years | 12 | Numeric |
| 1430 | 1 | Loss or absorption year | 4 | Numeric |
| 1435 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1440 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1445 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1450 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1455 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1460 | 7 | Idaho net operating loss | 12 | Numeric |
| 1465 | 8 | Idaho absorption income | 12 | Numeric |
| 1470 | | Amount applied | 12 | Numeric |
| 1475 | | Amount applied | 12 | Numeric |
| 1480 | | Amount applied | 12 | Numeric |
| 1485 | | Amount applied | 12 | Numeric |
| 1490 | | Year NOL occurred | 4 | Numeric |
| 1495 | | Year NOL applied to | 4 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 1500 | | Amount applied | 12 | Numeric |
| 1505 | | Amount applied | 12 | Numeric |
| 1510 | | Amount applied | 12 | Numeric |
| 1515 | | Amount applied | 12 | Numeric |
| 1520 | | Amount applied | 12 | Numeric |
| 1525 | | NOL future years | 12 | Numeric |
| 1530 | 1 | Loss or absorption year | 4 | Numeric |
| 1535 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1540 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1545 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1550 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1555 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1560 | 7 | Idaho net operating loss | 12 | Numeric |
| 1565 | 8 | Idaho absorption income | 12 | Numeric |
| 1570 | | Amount applied | 12 | Numeric |
| 1575 | | Amount applied | 12 | Numeric |
| 1580 | | Amount applied | 12 | Numeric |
| 1585 | | Amount applied | 12 | Numeric |
| 1590 | | Amount applied | 12 | Numeric |
| 1595 | | Year NOL occurred | 4 | Numeric |
| 1600 | | Year NOL applied to | 4 | Numeric |
| 1605 | | Amount applied | 12 | Numeric |
| 1610 | | Amount applied | 12 | Numeric |
| 1615 | | Amount applied | 12 | Numeric |
| 1620 | | Amount applied | 12 | Numeric |
| 1625 | | Amount applied | 12 | Numeric |
| 1630 | | Amount applied | 12 | Numeric |
| 1635 | | NOL future years | 12 | Numeric |
| 1640 | 1 | Loss or absorption year | 4 | Numeric |
| 1645 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1650 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1655 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1660 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1665 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 1670 | 7 | Idaho net operating loss | 12 | Numeric |
| 1675 | 8 | Idaho absorption income | 12 | Numeric |
| 1680 | | Amount applied | 12 | Numeric |
| 1685 | | Amount applied | 12 | Numeric |
| 1690 | | Amount applied | 12 | Numeric |
| 1695 | | Amount applied | 12 | Numeric |
| 1700 | | Amount applied | 12 | Numeric |
| 1705 | | Amount applied | 12 | Numeric |
| 1710 | | Year NOL occurred | 4 | Numeric |
| 1715 | | Year NOL applied to | 4 | Numeric |
| 1720 | | Amount applied | 12 | Numeric |
| 1725 | | Amount applied | 12 | Numeric |
| 1730 | | Amount applied | 12 | Numeric |
| 1735 | | Amount applied | 12 | Numeric |
| 1740 | | Amount applied | 12 | Numeric |
| 1745 | | Amount applied | 12 | Numeric |
| 1750 | | Amount applied | 12 | Numeric |
| 1755 | | NOL future years | 12 | Numeric |
| 1760 | 1 | Loss or absorption year | 4 | Numeric |
| 1765 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1770 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1775 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1780 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1785 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1790 | 7 | Idaho net operating loss | 12 | Numeric |
| 1795 | 8 | Idaho absorption income | 12 | Numeric |
| 1800 | | Amount applied | 12 | Numeric |
| 1805 | | Amount applied | 12 | Numeric |
| 1810 | | Amount applied | 12 | Numeric |
| 1815 | | Amount applied | 12 | Numeric |
| 1820 | | Amount applied | 12 | Numeric |
| 1825 | | Amount applied | 12 | Numeric |
| 1830 | | Amount applied | 12 | Numeric |
| 1835 | | Year NOL occurred | 4 | Numeric |
| 1840 | | Year NOL applied to | 4 | Numeric |
| 1845 | | Amount applied | 12 | Numeric |
| 1850 | | Amount applied | 12 | Numeric |
| 1855 | | Amount applied | 12 | Numeric |
| 1860 | | Amount applied | 12 | Numeric |

| | | | | |
|------|---|--------------------------------------------------------------------|----|---------|
| 1865 | | Amount applied | 12 | Numeric |
| 1870 | | Amount applied | 12 | Numeric |
| 1875 | | Amount applied | 12 | Numeric |
| 1880 | | Amount applied | 12 | Numeric |
| 1885 | | NOL future years | 12 | Numeric |
| 1890 | 1 | Loss or absorption year | 4 | Numeric |
| 1895 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 1900 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 1905 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |
| 1910 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 1915 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 1920 | 7 | Idaho net operating loss | 12 | Numeric |
| 1925 | 8 | Idaho absorption income | 12 | Numeric |
| 1930 | | Amount applied | 12 | Numeric |
| 1935 | | Amount applied | 12 | Numeric |
| 1940 | | Amount applied | 12 | Numeric |
| 1945 | | Amount applied | 12 | Numeric |
| 1950 | | Amount applied | 12 | Numeric |
| 1955 | | Amount applied | 12 | Numeric |
| 1960 | | Amount applied | 12 | Numeric |
| 1965 | | Amount applied | 12 | Numeric |
| 1970 | | Year NOL occurred | 4 | Numeric |
| 1975 | | Year NOL applied to | 4 | Numeric |
| 1980 | | Amount applied | 12 | Numeric |
| 1985 | | Amount applied | 12 | Numeric |
| 1990 | | Amount applied | 12 | Numeric |
| 1995 | | Amount applied | 12 | Numeric |
| 2000 | | Amount applied | 12 | Numeric |
| 2005 | | Amount applied | 12 | Numeric |
| 2010 | | Amount applied | 12 | Numeric |
| 2015 | | Amount applied | 12 | Numeric |
| 2020 | | Amount applied | 12 | Numeric |
| 2025 | | NOL future years | 12 | Numeric |
| 2030 | 1 | Loss or absorption year | 4 | Numeric |
| 2035 | 2 | Individuals, trusts and estates enter Idaho adjusted income (loss) | 12 | Numeric |
| 2040 | 3 | Idaho NOL carry forward deducted on the return | 12 | Numeric |
| 2045 | 4 | Net capital loss deducted on the federal return | 12 | Numeric |

| | | | | |
|------|---|-------------------------------------------------------------------|----|---------|
| 2050 | 5 | Idaho capital gains deduction claimed on the return | 12 | Numeric |
| 2055 | 6 | Casualty losses on Idaho property included in itemized deductions | 12 | Numeric |
| 2060 | 7 | Idaho net operating loss | 12 | Numeric |
| 2065 | 8 | Idaho absorption income | 12 | Numeric |
| 2070 | | Amount applied | 12 | Numeric |
| 2075 | | Amount applied | 12 | Numeric |
| 2080 | | Amount applied | 12 | Numeric |
| 2085 | | Amount applied | 12 | Numeric |
| 2090 | | Amount applied | 12 | Numeric |
| 2095 | | Amount applied | 12 | Numeric |
| 3000 | | Amount applied | 12 | Numeric |
| 3005 | | Amount applied | 12 | Numeric |
| 3010 | | Amount applied | 12 | Numeric |
| 3015 | | Year NOL occurred | 4 | Numeric |
| 3020 | | Year NOL applied to | 4 | Numeric |
| 3025 | | Amount applied | 12 | Numeric |
| 3030 | | Amount applied | 12 | Numeric |
| 3035 | | Amount applied | 12 | Numeric |
| 3040 | | Amount applied | 12 | Numeric |
| 3045 | | Amount applied | 12 | Numeric |
| 3050 | | Amount applied | 12 | Numeric |
| 3055 | | Amount applied | 12 | Numeric |
| 3060 | | Amount applied | 12 | Numeric |
| 3065 | | Amount applied | 12 | Numeric |
| 3070 | | Amount applied | 12 | Numeric |
| 3075 | | NOL future years | 12 | Numeric |

IDAHO NET OPERATING LOSS CARRYFORWARD/CARRYBACK

| Name(s) as shown on return | Social Security Number or EIN | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------|------|------|------|------|------|------|------|------|------|------|
| 1. Loss or absorption year | 080 | 140 | 210 | 290 | 380 | 480 | 590 | 710 | 840 | 980 | | |
| 2. Individuals, trusts and estates enter Idaho adjusted income (loss) Corporations enter Idaho taxable income (loss) | 085 | 145 | 215 | 295 | 385 | 485 | 595 | 715 | 845 | 985 | | |
| 3. Idaho NOL carryforward deducted on the return | 090 | 150 | 220 | 300 | 390 | 490 | 600 | 720 | 850 | 990 | | |
| 4. Net capital loss deducted on the federal return | 095 | 155 | 225 | 305 | 395 | 495 | 605 | 725 | 855 | 995 | | |
| 5. Idaho capital gains deduction claimed on the return | 100 | 160 | 230 | 310 | 400 | 500 | 610 | 730 | 860 | 1000 | | |
| 6. Casualty losses on Idaho property included in itemized deductions | 105 | 165 | 235 | 315 | 405 | 505 | 615 | 735 | 865 | 1005 | | |
| 7. Idaho net operating loss | 110 | 170 | 240 | 320 | 410 | 510 | 620 | 740 | 870 | 1010 | | |
| 8. Idaho absorption income | 115 | 175 | 245 | 325 | 415 | 515 | 625 | 745 | 875 | 1015 | | |
| NOL Application | | | | | | | | | | | | |
| <i>year</i> | <i>to</i> | <i>year</i> | | | | | | | | | | |
| 120 | to | 125 | 130 | 180 | 250 | 330 | 420 | 520 | 630 | 750 | 880 | 1020 |
| 185 | to | 190 | 195 | 200 | 255 | 335 | 425 | 525 | 635 | 755 | 885 | 1025 |
| 260 | to | 265 | 270 | 275 | 280 | 340 | 430 | 530 | 640 | 760 | 890 | 1030 |
| 345 | to | 350 | 355 | 360 | 365 | 370 | 435 | 535 | 645 | 765 | 895 | 1035 |
| 440 | to | 445 | 450 | 455 | 460 | 465 | 470 | 540 | 650 | 770 | 900 | 1040 |
| 545 | to | 550 | 555 | 560 | 565 | 570 | 575 | 580 | 655 | 775 | 905 | 1045 |
| 660 | to | 665 | 670 | 675 | 680 | 685 | 690 | 695 | 700 | 780 | 910 | 1050 |
| 785 | to | 790 | 795 | 800 | 805 | 810 | 815 | 820 | 825 | 830 | 915 | 1055 |
| 920 | to | 925 | 930 | 935 | 940 | 945 | 950 | 955 | 960 | 965 | 970 | 1060 |
| 1065 | to | 1070 | 1075 | 1080 | 1085 | 1090 | 1095 | 1100 | 1105 | 1110 | 1115 | 1120 |
| NOL available for future years | 135 | 205 | 285 | 375 | 475 | 585 | 705 | 835 | 975 | 1125 | | |

IDAHO NET OPERATING LOSS CARRYFORWARD/CARRYBACK

| Name(s) as shown on return | Social Security Number or EIN | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------|------|------|------|------|------|------|------|------|------|
| 1. Loss or absorption year | 1130 | 1190 | 1260 | 1340 | 1430 | 1530 | 1640 | 1760 | 1890 | 2030 |
| 2. Individuals, trusts and estates enter Idaho adjusted income (loss) Corporations enter Idaho taxable income (loss) | 1135 | 1195 | 1265 | 1345 | 1435 | 1535 | 1645 | 1765 | 1895 | 2035 |
| 3. Idaho NOL carryforward deducted on the return | 1140 | 1200 | 1270 | 1350 | 1440 | 1540 | 1650 | 1770 | 1900 | 2040 |
| 4. Net capital loss deducted on the federal return | 1145 | 1205 | 1275 | 1355 | 1445 | 1545 | 1655 | 1775 | 1905 | 2045 |
| 5. Idaho capital gains deduction claimed on the return | 1150 | 1210 | 1280 | 1360 | 1450 | 1550 | 1660 | 1780 | 1910 | 2050 |
| 6. Casualty losses on Idaho property included in itemized deductions | 1155 | 1215 | 1285 | 1365 | 1455 | 1555 | 1665 | 1785 | 1915 | 2055 |
| 7. Idaho net operating loss | 1160 | 1220 | 1290 | 1370 | 1460 | 1560 | 1670 | 1790 | 1920 | 2060 |
| 8. Idaho absorption income | 1165 | 1225 | 1295 | 1375 | 1465 | 1565 | 1675 | 1795 | 1925 | 2065 |
| NOL Application | | | | | | | | | | |
| <i>year</i> <i>to</i> <i>year</i> | | | | | | | | | | |
| 1170 to 1175 | 1180 | 1230 | 1300 | 1380 | 1470 | 1570 | 1680 | 1800 | 1930 | 2070 |
| 1235 to 1240 | 1245 | 1250 | 1305 | 1385 | 1475 | 1575 | 1685 | 1805 | 1935 | 2075 |
| 1310 to 1315 | 1320 | 1325 | 1330 | 1390 | 1480 | 1580 | 1690 | 1810 | 1940 | 2080 |
| 1395 to 1400 | 1405 | 1410 | 1415 | 1420 | 1485 | 1585 | 1695 | 1815 | 1945 | 2085 |
| 1490 to 1495 | 1500 | 1505 | 1510 | 1515 | 1520 | 1590 | 1700 | 1820 | 1950 | 2090 |
| 1595 to 1600 | 1605 | 1610 | 1615 | 1620 | 1625 | 1630 | 1705 | 1825 | 1955 | 2095 |
| 1710 to 1715 | 1720 | 1725 | 1730 | 1735 | 1740 | 1745 | 1750 | 1830 | 1960 | 3000 |
| 1835 to 1840 | 1845 | 1850 | 1855 | 1860 | 1865 | 1870 | 1875 | 1880 | 1965 | 3005 |
| 1970 to 1975 | 1980 | 1985 | 1990 | 1995 | 2000 | 2005 | 2010 | 2015 | 2020 | 3010 |
| 3015 to 3020 | 3025 | 3030 | 3035 | 3040 | 3045 | 3050 | 3055 | 3060 | 3065 | 3070 |
| NOL available for future years | 1185 | 1255 | 1335 | 1425 | 1525 | 1635 | 1755 | 1885 | 2025 | 3075 |

Form 67 Credits for Idaho Research Activities

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|------------------|-----------|-----------------------------------------------|--------|--------------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID67bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| ELECTIONS | | | | |
| 090 | | Start –Up Company for federal research credit | 1 | 1 For Yes 0 or Blank for No |
| 095 | | Start –Up company for Idaho research credit | 1 | 1 For Yes 0 or Blank for No |
| 100 | 4 | Wages for Qualified Services | 12 | Numeric |
| 105 | 5 | Cost of Supplies | 12 | Numeric |
| 110 | 6 | Cost of Computers | 12 | Numeric |
| 115 | 7 | Applicable Percentage of Contract Expenses | 12 | Numeric |
| 120 | 9 | Fixed Based Percentage | 5 | Percentage |
| 125 | 10 | Average Annual Gross Receipts | 12 | Numeric |
| 130 | 11 | Base Amount | 12 | Numeric |
| 135 | 12 | Subtract Line 11 from Line 8 | 12 | Numeric |
| 140 | 13 | Multiply line 8 by 50% | 12 | Numeric |
| 145 | 14 | Enter smaller of line 12 or line 13 | 12 | Numeric |
| 150 | 15 | Add Lines 3 and 14 | 12 | Numeric |
| 155 | 16 | Credit Earned. Multiply Line 15 by 5% | 12 | Numeric |

| | | | | |
|---------------|----------------|-----------------------------------------------------------------------|----|---------|
| 160 | 17 | Pass-through share of credit | 12 | Numeric |
| 165 | 18 | Credit from Unitary sharing | 12 | Numeric |
| 170 | 19 | Carryover credit from Idaho research | 12 | Numeric |
| 175 | 20 | Credit distributed to partners, shareholders | 12 | Numeric |
| 180 | 21 | Credit shared with unitary affiliates | 12 | Numeric |
| 185 | 22 | Total credit available subject to limitations | 12 | Numeric |
| 190 | 23 | Idaho income tax from your tax return | 12 | Numeric |
| 195 | 24a | Credit for taxes paid to other states | 12 | Numeric |
| 200 | 24b | Credit for contributions to educational entities | 12 | Numeric |
| 205 | 24c | Credit Investment tax credit | 12 | Numeric |
| 210 | 24d | Credit for contributions to Idaho youth and rehabilitation facilities | 12 | Numeric |
| 215 | 24e | Credit for production equipment using post-consumer waste | 12 | Numeric |
| 220 | 24f | Promoter-sponsored event credit | 12 | Numeric |
| 225 | 24g | Add Lines 24a through 24f | 12 | Numeric |
| 230 | 25 | Net income after allowances | 12 | Numeric |
| 235 | 26 | Total credit available | 12 | Numeric |
| 240 | 27 | Credit for Idaho research activities allowed | 12 | Numeric |
| 245 | 28 | Total credit available subject to limitations | 12 | Numeric |
| 250 | 29 | Credit for Idaho research allow | 12 | Numeric |
| 255 | 30 | Credit carryover to future years | 12 | Numeric |
| Part A | | | | |
| 260 | Col. A Line 1a | Idaho 1984 Qualified Research | 12 | Numeric |
| 265 | Col. B Line 1a | Idaho 1984 Gross Receipts | 12 | Numeric |
| 270 | Col. A Line 1b | Idaho 1985 Qualified Research | 12 | Numeric |
| 275 | Col. B Line 1b | Idaho 1985 Gross Receipts | 12 | Numeric |
| 280 | Col. A Line 1c | Idaho 1986 Qualified Research | 12 | Numeric |
| 285 | Col. B Line 1c | Idaho 1986 Gross Receipts | 12 | Numeric |
| 290 | Col. A Line 1d | Idaho 1987 Qualified Research | 12 | Numeric |
| 295 | Col. B Line 1d | Idaho 1987 Gross Receipts | 12 | Numeric |

| | | | | |
|---------------|-------------------|-----------------------------------|----|------------------------------------------------------------|
| 300 | Col. A Line 1e | Idaho 1988 Qualified Research | 12 | Numeric |
| 305 | Col. B Line 1e | Idaho 1988 Gross Receipts | 12 | Numeric |
| 310 | Col A Line 1f | Total Qualified Research Expenses | 12 | Numeric |
| 315 | Col B Line 1g | Total Gross Receipts | 12 | Numeric |
| 320 | Line 2 | Fixed Based percentage | 5 | Percentage |
| Part B | | | | |
| 325 | Line 1 | Tax Year | 4 | Alpha Numeric (for example see part B line 1 instructions) |
| 330 | Col A Line 2a | Year 4 Idaho Qualified Research | 12 | Numeric |
| 335 | Col B Line 2a | Year 4 Idaho Gross Receipts | 12 | Numeric |
| 340 | Col A Line 2b | Year 5 Idaho Qualified Research | 12 | Numeric |
| 345 | Col B Line 2b | Year 5 Idaho Gross Receipts | 12 | Numeric |
| 350 | Col A Line 2c | Year 6 Idaho Qualified Research | 12 | Numeric |
| 355 | Col B Line 2c | Year 6 Idaho Gross Receipts | 12 | Numeric |
| 360 | Col A Line 2d | Year 7 Idaho Qualified Research | 12 | Numeric |
| 365 | Col B Line 2d | Year 7 Idaho Gross Receipts | 12 | Numeric |
| 370 | Col A Line 2e | Year 8 Idaho Qualified Research | 12 | Numeric |
| 375 | Col B Line 2e | Year 8 Idaho Gross Receipts | 12 | Numeric |
| 380 | Col A Line 2f | Year 9 Idaho Qualified Research | 12 | Numeric |
| 385 | Col B Line 2f | Year 9 Idaho Gross Receipts | 12 | Numeric |
| 390 | Col A Line 2g | Year 10 Idaho Qualified Research | 12 | Numeric |
| 395 | Col B Line 2g | Year 10 Idaho Gross Receipts | 12 | Numeric |
| 400 | Col A Line 2h | Total qualified expense | 12 | Numeric |
| 405 | Col B Line 2i | Total gross receipts | 12 | Numeric |
| 410 | Col B Line 3 | Initial fixed base percent | 5 | Percentage |
| 415 | Col B Line 4 | Percent for year | 5 | Percentage |
| 420 | Col B Line 5 | Start up fixed based percent | 5 | Percentage |

| Part C | | | | |
|---------------|---------|-----------------------------|----|---------|
| 425 | Line 1a | First year gross receipts | 12 | Numeric |
| 430 | Line 1b | Second year gross receipts | 12 | Numeric |
| 435 | Line 1c | Third year gross receipts | 12 | Numeric |
| 440 | Line 1d | Fourth year gross receipts | 12 | Numeric |
| 445 | Line 1e | Total gross receipts | 12 | Numeric |
| 450 | Line 2 | Total annual gross receipts | 12 | Numeric |

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

START-UP COMPANIES: If you are treated as a start-up company for purposes of the federal research credit, check the box.
 If you elect to be treated as a start-up company for purposes of the Idaho research credit, check the box.
 You can't revoke the election once you make it.

CREDIT AVAILABLE SUBJECT TO LIMITATION

- Corporations, other than S corporations, personal holding companies, and service organizations, begin on line 1.
- Individuals, estates, trusts, partnerships, S corporations, personal holding companies and service organizations begin on Line 4.

BASIC RESEARCH PAYMENTS. Only corporations complete lines 1 through 3.

| | | |
|--------------------------------------------------------------------------------------------------|---|--|
| 1. Basic research payments paid or incurred during the tax year to qualified organizations | 1 | |
| 2. Qualified organization base period amount..... | 2 | |
| 3. Subtract line 2 from line 1. If less than zero, enter zero..... | 3 | |

QUALIFIED RESEARCH EXPENSES PAID OR INCURRED FOR RESEARCH CONDUCTED IN IDAHO

| | | |
|---------------------------------------------------------------------------------------------------------------|----|---|
| 4. Wages for qualified services performed in Idaho | 4 | |
| 5. Cost of supplies used in Idaho | 5 | |
| 6. Rental or lease costs of computers used in Idaho | 6 | |
| 7. Enter the applicable percentage of contract research expenses | 7 | |
| 8. Total qualified research expenses for research conducted in Idaho. Add lines 4 through 7 | 8 | |
| 9. Enter fixed-base percentage, but not more than 16%, from page 2, Part A or B | 9 | % |
| 10. Enter average annual Idaho gross receipts from page 2, Part C | 10 | |
| 11. Base amount. Multiply line 10 by the percentage on line 9..... | 11 | |
| 12. Subtract line 11 from line 8. If zero or less, enter zero | 12 | |
| 13. Multiply line 8 by 50%..... | 13 | |
| 14. Enter the smaller amount from line 12 or line 13..... | 14 | |
| 15. Add lines 3 and 14..... | 15 | |
| 16. Credit earned. Multiply line 15 by 5%..... | 16 | |
| 17. Pass-through share of credit from a partnership, S corporation, estate or trust..... | 17 | |
| 18. Credit received through unitary sharing. Attach a schedule | 18 | |
| 19. Carryover of credit for Idaho research activities from prior years..... | 19 | |
| 20. Credit distributed to partners, shareholders or beneficiaries..... | 20 | |
| 21. Credit shared with unitary affiliates | 21 | |
| 22. Total credit available subject to limitations. Add lines 16 through 19 and subtract lines 20 and 21 | 22 | |

CREDIT LIMITATIONS If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 28 through 30 on this form.
 If you are not claiming the credit for qualifying new employees, complete lines 23 through 30.

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 23. Enter the Idaho income tax from your tax return | 23 | |
| 24. a. Credit for tax paid to other states..... | 24a | |
| b. Credit for contributions to Idaho educational entities..... | 24b | |
| c. Investment tax credit..... | 24c | |
| d. Credit for contributions to Idaho youth and rehabilitation facilities..... | 24d | |
| e. Credit for production equipment using postconsumer waste..... | 24e | |
| f. Promoter sponsored event credit..... | 24f | |
| g. Add lines 24a through 24f..... | 24g | |
| 25. Net income tax after allowance of other credits. Subtract line 24g from line 23..... | 25 | |
| 26. Total credit available subject to limitations. Enter the amount from line 22..... | 26 | |
| 27. Credit for Idaho research activities allowed. Enter the smaller amount from line 25 or line 26 here and on Form 44, Part I, line 5 | 27 | |

CREDIT CARRYOVER

| | | |
|--------------------------------------------------------------------------------------------------------------------------------|----|--|
| 28. Total credit available subject to limitations. Enter the amount from line 22..... | 28 | |
| 29. Credit allowed. Enter the amount from line 27 or from Form 55, Part III, line 17 | 29 | |
| 30. Credit carryover to future years. Subtract line 29 from line 28. Enter the amount here and on Form 44, Part I, line 5..... | 30 | |

Use Part A or Part B to compute the fixed-base percentage. If you are computing the credit for a company that meets the federal definition of a start-up company or has elected to be treated as a start-up company, skip Part A and use Part B. You will enter the fixed-base percentage on page 1, line 9.
Use Part C to compute the average annual gross receipts attributable to sources in Idaho. You will enter this amount on page 1, line 10.
For Parts A, B and C, Idaho gross receipts are determined using the multistate apportionment rules.

Part A - Fixed-Base Percentage

| | Column A | Column B |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| | Idaho Qualified Research Expenses | Idaho Gross Receipts |
| 1. Enter the amounts for each year | | |
| a. 1984..... | 1a | |
| b. 1985..... | 1b | |
| c. 1986..... | 1c | |
| d. 1987..... | 1d | |
| e. 1988..... | 1e | |
| f. Total Idaho Qualified Research Expenses. Add lines 1a through 1e in Column A..... | 1f | |
| g. Total Idaho Gross Receipts. Add lines 1a through 1e in Column B..... | | 1g |
| 2. Fixed-Base Percentage. Divide line 1f by line 1g. Enter the amount here and on page 1, line 9. Do not enter more than 16%..... | | 2 % |

Part B - Fixed-Base Percentage for Start-Up Companies

For the first five tax years beginning after 1993 for which you have qualified research expenses for research conducted in Idaho, enter on line 1 which tax year after 1993 this tax year is (for example 3rd tax year) and on line 5 enter 3%. You do not need to complete any other lines in Schedule B.

If this is the 6th year or later beginning after 1993 for which you have qualified research expenses for research conducted in Idaho, use the table in the instructions on page 3 to determine the years for which you need to enter the Idaho qualified research expenses and Idaho gross receipts. For example, if this is the 6th tax year beginning after 1993, you will enter the Idaho qualified research expenses and Idaho gross receipts for the 4th and 5th tax years.

1. Identify the tax year beginning after 1993 this taxable year is _____

| | Column A | Column B |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------|
| | Qualified Research Expenses for Research conducted in Idaho (Column A of table) | Idaho Gross Receipts (Column B of table) |
| 2. Enter the qualified research expenses for research conducted in Idaho and the Idaho gross receipts for the applicable years. The applicable years can be found in the table in the instructions on page 3 | | |
| a. 4th Year..... | 2a | |
| b. 5th Year..... | 2b | |
| c. 6th Year..... | 2c | |
| d. 7th Year..... | 2d | |
| e. 8th Year..... | 2e | |
| f. 9th Year..... | 2f | |
| g. 10th Year..... | 2g | |
| h. Total qualified research expenses for research conducted in Idaho for applicable years. Add the amounts in Column A..... | 2h | |
| i. Total Idaho gross receipts for the same tax years. Add the amounts in Column B..... | | 2i |
| 3. Divide Line 2h by line 2i..... | | 3 |
| 4. Percent for applicable year as indicated in the table in the instructions on page 3, column C..... | | 4 % |
| 5. Fixed-Base Percentage for Start-Up Companies. Multiply line 3 by line 4. Enter the amount here and on page 1, line 9. Do not enter more than 16%..... | | 5 % |

Part C - Average Annual Idaho Gross Receipts For the Previous Four Tax Years

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 1. Enter the Idaho gross receipts for each of the years indicated. | | |
| a. 1st preceding tax year..... | 1a | |
| b. 2nd preceding tax year..... | 1b | |
| c. 3rd preceding tax year..... | 1c | |
| d. 4th preceding tax year..... | 1d | |
| e. Total Annual Idaho Gross Receipts for the Previous Four Tax Years. Add lines 1a through 1d..... | | 1e |
| 2. Total Average Annual Idaho Gross Receipts for the Previous Four Tax Years. Divide the amount on line 1e by 4. Enter the amount here and on page 1, line 10..... | | 2 |

Form 68 Idaho Broadband Equipment Investment Credit

(If present in the return)

Updated Year & Lines Removed

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|----------------|---------------|----------------------------------------------------------------------------|---------------|-------------------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID68bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| | | | | |
| 080 | 1a | Amount of qualified investment | 12 | Numeric |
| 085 | 1b | Amount of first-year bonus depreciation claimed | 12 | Numeric Line Removed |
| 090 | 1c | Earned qualified investments Subtract line 1b from line 1a. | 12 | Numeric Line Removed |
| 095 | 2 | Credit Earned (Line 1 x 3%) | 12 | Numeric |
| 100 | 3 | Pass-through share of credit | 12 | Numeric |
| 105 | 4 | Credit received through sharing | 12 | Numeric |
| 110 | 5 | Credit received by transfer | 12 | Numeric |
| 115 | 6 | Carryover of broadband equipment investment credit from prior years | 12 | Numeric |
| 120 | 7 | Credit recaptured in 2011. Amount from line 13, 68R | 12 | Numeric Year updated |
| 125 | 8 | Credit distributed to partners, shareholders, or beneficiaries. | 12 | Numeric |

| | | | | |
|-----|-----|-----------------------------------------------------------------------------------------------|----|---------|
| 130 | 9 | Credit shared with unitary affiliates | 12 | Numeric |
| 135 | 10 | Credit transferred to another taxpayer | 12 | Numeric |
| 140 | 11 | Total credit available subject to limitations | 12 | Numeric |
| 145 | 12 | Idaho income tax from tax return | 12 | Numeric |
| 150 | 13a | Credit for tax paid to other states. | 12 | Numeric |
| 155 | 13b | Credit for contributions to Idaho educational entities | 12 | Numeric |
| 160 | 13c | Investment tax credit | 12 | Numeric |
| 165 | 13d | Credit for contributions to Idaho youth and rehabilitation facilities | 12 | Numeric |
| 170 | 13e | Credit for production equipment using post-consumer waste | 12 | Numeric |
| 175 | 13f | Promoter-sponsored credit | 12 | Numeric |
| 180 | 13g | Credit for Idaho research activities | 12 | Numeric |
| 185 | 13h | Add lines 13a through 13g | 12 | Numeric |
| 190 | 14 | Tax available after all credits Subtract line 13h from line 12 | 12 | Numeric |
| 195 | 15 | Credit allowable subject to limitation of tax. Smaller of amount from line 11 or \$750,000 | 12 | Numeric |
| 200 | 16 | Broadband equipment investment credit allowed. | 12 | Numeric |
| 205 | 17 | Total credit available | 12 | Numeric |
| 210 | 18 | Broadband equipment allowed carryover | 12 | Numeric |
| 215 | 19 | Credit carryover to future years | 12 | Numeric |

IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

CREDIT AVAILABLE SUBJECT TO LIMITATION

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Include a complete list and approval from the Idaho PUC....</i> | 1 | |
| 2. Credit earned. Multiply line 1 by 3% | 2 | |
| 3. Pass-through share of credit from a partnership, S corporation, estate or trust | 3 | |
| 4. Credit received through unitary sharing. Include a schedule | 4 | |
| 5. Credit received by transfer. Include Idaho Statement of Credit Transfer, Form 70 | 5 | |
| 6. Carryover of broadband equipment investment credit from prior years | 6 | |
| 7. Carryover eliminated due to recapture in 2011. Enter the amount from Form 68R, line 13. Include Form 68R | 7 | |
| 8. Credit distributed to partners, shareholders or beneficiaries | 8 | |
| 9. Credit shared with unitary affiliates | 9 | |
| 10. Credit transferred to another taxpayer | 10 | |
| 11. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 10 | 11 | |

CREDIT LIMITATIONS

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 12. Enter the Idaho income tax from your tax return | | 12 |
| 13. a. Credit for tax paid to other states | 13a | |
| b. Credit for contributions to Idaho educational entities | 13b | |
| c. Investment tax credit | 13c | |
| d. Credit for contributions to Idaho youth and rehabilitation facilities | 13d | |
| e. Credit for production equipment using postconsumer waste | 13e | |
| f. Promoter sponsored event credit | 13f | |
| g. Credit for Idaho research activities | 13g | |
| h. Add lines 13a through 13g | 13h | |
| 14. Net income tax after other credits. Subtract line 13h from line 12 | | 14 |
| 15. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 11 or b. \$750,000 | | 15 |
| 16. Broadband equipment investment credit allowed. Enter the smaller amount from line 14 or line 15 here and on Form 44, Part I, line 5 | | 16 |

CREDIT CARRYOVER

| | | |
|---------------------------------------------------------------------------------------------------------------------------------|--|----|
| 17. Total credit available subject to limitations. Enter the amount from line 11 | | 17 |
| 18. Broadband equipment investment credit allowed. Enter the amount from line 16 | | 18 |
| 19. Credit carryover to future years. Subtract line 18 from line 17. Enter the amount here and on Form 44, Part I, line 5 | | 19 |

Form 68R Recapture of Idaho Broadband Equipment Investment Credit

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------|-----------|------------------------------------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID68Rb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| 080 | A | Property Description | 50 | Alphanumeric |
| 085 | B | Property Description | 50 | Alphanumeric |
| 090 | C | Property Description | 50 | Alphanumeric |
| 095 | D | Property Description | 50 | Alphanumeric |
| 100 | E | Property Description | 50 | Alphanumeric |
| 105 | 1-A | Date property placed in service | 8 | Numeric MMDDYYYY |
| 110 | 2-A | Cost or Other Basis | 12 | Numeric |
| 115 | 4-A | Original credit. Line 2 x Line 3 | 12 | Numeric |
| 120 | 5-A | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 125 | 6-A | Number of full years between the date on line 1 and the date on Line 5 | 2 | Numeric |
| 130 | 7-A | Recapture percentage from table. | 5 | Percentage |
| 135 | 8-A | Tentative recapture tax. Line 4 x Line 7 | 12 | Numeric |
| 140 | 1-B | Date property was placed in service. | 8 | Numeric MMDDYYYY |

| | | | | |
|-----|-----|------------------------------------------------------------------------|----|---------------------|
| 145 | 2-B | Cost or Other Basis | 12 | Numeric |
| 150 | 4-B | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 155 | 5-B | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 160 | 6-B | Number of full years between the date on line 1 and the date on Line 5 | 2 | Numeric |
| 165 | 7-B | Percentage from Table | 5 | Percentage |
| 170 | 8-B | Tentative Recapture Tax Line 4 x Line 7 | 12 | Numeric |
| 175 | 1-C | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 180 | 2-C | Cost or Other Basis | 12 | Numeric |
| 185 | 4-C | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 190 | 5-C | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 195 | 6-C | Number of full years between the date on line 1 and the date on Line 5 | 2 | Numeric |
| 200 | 7-C | Percentage from Table | 5 | Percentage |
| 205 | 8-C | Tentative Recapture Tax Line 4 x Line 7 | 12 | Numeric |
| 210 | 1-D | Date property was placed in service | 8 | Numeric MMDDYYYY |
| 215 | 2-D | Cost or Other Basis | 12 | Numeric |
| 220 | 4-D | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 225 | 5-D | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 230 | 6-D | Number of full years between the date on Line 1 and the date on Line 5 | 2 | Numeric |
| 235 | 7-D | Percentage from Table | 5 | Percentage |
| 240 | 8-D | Tentative Recapture Tax Line 4 x Line 7 | 12 | Numeric |
| 245 | 1-E | Date property placed in service | 8 | Numeric MMDDYYYY |
| 250 | 2-E | Cost or Other Basis | 12 | Numeric |
| 255 | 4-E | Original Credit. Line 2 x Line 3 | 12 | Numeric |
| 260 | 5-E | Date property ceased to qualify | 8 | Numeric MMDDYYYY |
| 265 | 6-E | Number of full years between the date on line 1 and the date on Line 5 | 2 | Numeric |
| 270 | 7-E | Percentage from Table | 5 | Percentage |
| 275 | 8-E | Tentative Recapture Tax Line 4 x Line 7 | 12 | Numeric |
| 280 | 9 | Add Line 8, Column A through E | 12 | Numeric |
| 285 | 10 | Pass through of Credit | 12 | Numeric |

| | | | | |
|-----|----|-----------------------------------------------------------------------------------|----|---------|
| 290 | 11 | Add Lines 9 and 10 | 12 | Numeric |
| 295 | 12 | Credit recapture distributed to shareholder, partners or beneficiaries | 12 | Numeric |
| 300 | 13 | Enter the portion of original credit on line 4 not used to offset tax in any year | 12 | Numeric |
| 305 | 14 | Add Lines 12 and 13 | 12 | Numeric |
| 310 | 15 | Recapture of Broadband Equipment Investment credit. Subtract line 14 from line 11 | 12 | Numeric |

RECAPTURE OF IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT PROPERTY

| Properties | Property Description |
|------------|----------------------|
| A | |
| B | |
| C | |
| D | |
| E | |

PART II -- ORIGINAL IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

| | Properties | | | | |
|---------------------------------------------------------------------------------|------------|----|----|----|----|
| | A | B | C | D | E |
| 1. Date property was placed in service | | | | | |
| 2. Cost or other basis | | | | | |
| 3. Credit percentage | 3% | 3% | 3% | 3% | 3% |
| 4. Original credit. Multiply line 2 by line 3 | | | | | |
| 5. Date property ceased to qualify | | | | | |
| 6. Number of full years between the date on line 1 and the date on line 5 | | | | | |

PART III -- COMPUTATION OF RECAPTURE TAX

| | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| 7. Recapture percentage from table, page 2 | | | | | |
| 8. Tentative recapture tax. Multiply line 4 by line 7 | | | | | |
| 9. Add line 8, columns A through E | | | | | |
| 10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts | | | | | |
| 11. Add lines 9 and 10 | | | | | |
| 12. Credit recapture distributed to shareholders, partners or beneficiaries | | | | | |
| 13. Enter the portion of original credit on line 4 not used to offset any tax. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover | | | | | |
| 14. Add lines 12 and 13 | | | | | |
| 15. Recapture of broadband equipment investment credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 2. Do not use this amount to reduce current year's broadband equipment investment credit computed on Form 68 | | | | | |

Form 69 Idaho Incentive Investment Tax Credit

(If present in the return)

Updated Year

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------|-----------|---------------------------------------------------------------------------------|--------|--------------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID69bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| 080 | 1 | Credit carry over from 2011 | 12 | Numeric Year updated |
| 085 | 2 | Pass-through share of credit from a partnership, S Corporation, estate or trust | 12 | Numeric |
| 090 | 3 | Credit received through unitary sharing in 2011 | 12 | Numeric Year updated |
| 095 | 4 | Credit received by transfer in 2011 | 12 | Numeric Year updated |
| 100 | 5 | Carryover eliminated due to recapture in 2011 | 12 | Numeric Year updated |
| 105 | 6 | Credit distributed to partners, shareholders or beneficiaries | 12 | Numeric |
| 110 | 7 | Credit shared with unitary affiliates | 12 | Numeric |
| 115 | 8 | Credit transferred to another taxpayer in 2011 | 12 | Numeric Year updated |
| 120 | 9 | Total credit available subject to limitations | 12 | Numeric |
| 125 | 10 | Idaho income tax from tax return | 12 | Numeric |

| | | | | |
|-----|-----|-----------------------------------------------------------------------|----|---------|
| 130 | 11a | Credit for taxes paid to other states | 12 | Numeric |
| 135 | 11b | Credit for contributions to Idaho educational entities | 12 | Numeric |
| 140 | 11c | Investment tax credit | 12 | Numeric |
| 145 | 11d | Credit for contributions to Idaho youth and rehabilitation facilities | 12 | Numeric |
| 150 | 11e | Credit for production equipment using post-consumer waste | 12 | Numeric |
| 155 | 11f | Promoter-sponsored credit | 12 | Numeric |
| 160 | 11g | Credit for Idaho research activities | 12 | Numeric |
| 165 | 11h | Broadband equipment investment credit | 12 | Numeric |
| 170 | 11i | Add lines 11a through 11h | 12 | Numeric |
| 175 | 12 | Net income tax after other credits. Subtract line 11i from line 10 | 12 | Numeric |
| 180 | 13 | Credit allowable to limitations (smaller of line 9 or \$500,000) | 12 | Numeric |
| 185 | 14 | Incentive investment tax credit allowed. | 12 | Numeric |
| 190 | 15 | Total credit available subject to limitations. | 12 | Numeric |
| 195 | 16 | Incentive investment tax credit allowed. | 12 | Numeric |
| 200 | 17 | Credit carryover to future years. | 12 | Numeric |

IDAHO INCENTIVE INVESTMENT TAX CREDIT

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

CREDIT AVAILABLE SUBJECT TO LIMITATION

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1. Credit carryover from 2010 (2010 Form 69, line 17)..... | 1 | |
| 2. Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2011 | 2 | |
| 3. Credit received through unitary sharing in 2011. Include a schedule | 3 | |
| 4. Credit received by transfer in 2011. Include Form 70 | 4 | |
| 5. Elimination of carryover related to property no longer used in Idaho during the tax year | 5 | |
| 6. Credit distributed to partners, shareholders or beneficiaries | 6 | |
| 7. Credit shared with unitary affiliates..... | 7 | |
| 8. Credit transferred to another taxpayer in 2011. Include Form 70 | 8 | |
| 9. Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8 | 9 | |

CREDIT LIMITATIONS

| | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----|-----|--|
| 10. Enter the Idaho income tax from your tax return | | 10 | |
| 11. a. Credit for tax paid to other states..... | 11a | | |
| b. Credit for contributions to Idaho educational entities | 11b | | |
| c. Investment tax credit..... | 11c | | |
| d. Credit for contributions to Idaho youth and rehabilitation facilities..... | 11d | | |
| e. Credit for production equipment using postconsumer waste | 11e | | |
| f. Promoter sponsored event credit..... | 11f | | |
| g. Credit for Idaho research activities | 11g | | |
| h. Broadband equipment investment credit | 11h | | |
| i. Add lines 11a through 11h | | 11i | |
| 12. Net income tax after other credits. Subtract line 11i from line 10 | | 12 | |
| 13. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000..... | | 13 | |
| 14. Incentive investment tax credit allowed. Enter the smaller amount from line 12 or line 13 here and on Form 44, Part I, line 6 | | 14 | |

CREDIT CARRYOVER

| | | |
|---------------------------------------------------------------------------------------------------------------------------------|----|--|
| 15. Total credit available subject to limitations. Enter the amount from line 9 | 15 | |
| 16. Credit allowed. Enter the amount from line 14 | 16 | |
| 17. Credit carryover to future years. Subtract line 16 from line 15. Enter the amount here and on Form 44, Part 1, line 6 | 17 | |

Form 72 Idaho Hire One Act Credit

(If present in the return)

New Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|--------------------------------------------------|-----------|---------------------------------------------------------------------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID49Rb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| Part II – Increase in Number of Employees | | | | |
| 080 | 1-II | Average Number of Employees During the Tax Year | 12 | Numeric |
| 085 | 2-II | Average number of employees during the three preceding Tax Years | 12 | Numeric |
| 090 | 3-II | Average number of employees during the preceding tax year | 12 | Numeric |
| 095 | 4-II | Subtract the greater of line 1 or 2 from line 3; enter difference | 12 | Numeric |
| Part III – Qualifying Wages | | | | |
| 100 | 1A-III | Wages of employees with an average wage of \$12 with unemployment equal or greater than 10% | 12 | Numeric |
| 105 | 1B-III | Wages of employees with an average wage of \$15 with unemployment less than 10% | 12 | Numeric |
| 110 | 2-III | Total of 1A and 1B | 12 | Numeric |
| Part IV. Credit Allowed | | | | |
| 115 | 1-IV | Credit Percentage | 5 | Percentage |
| 120 | 2-IV | Credit Allowed | 12 | Numeric |

Idaho Hire One Act Credit Supplemental Schedule

| | | | | |
|------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------|
| 125 | Employee #1 | Description of Employee. | 100 | Alpha/Numeric |
| | 1A | Employee's Name | 30 | Alpha/Numeric |
| | 1B | SSN | 9 | Numeric |
| | 1C | Date Hired | 8 | Numeric MM/DD/YYYY |
| | 1D | Date Employment Ceased | 8 | Numeric MM/DD/YYYY |
| | 1E | County of Employment | 20 | Alpha/Numeric |
| | 1F | Health Care Benefit Coverage | 1 | Alpha 'S' or 'F' |
| | 1G | Gross Wages Paid to Employee during Initial 12 months of work | 12 | Numeric |
| | 1H, or 1I | Gross wages reported on Form 72 Part III, line 1A, or Gross Wages Reported on Form 72 Part III Line 1B (these 2 fields are mutually exclusive; which ever exists is placed here). | 12 | Numeric |
| 130 | Employee #2 | Description of Employee. (Repeat format above for each entry) | 100 | Alpha/Numeric |
| 135 | Employee #3 | Description of Employee. | 100 | Alpha/Numeric |
| 140 | Employee #4 | Description of Employee | 100 | Alpha/Numeric |
| 145 | Employee #5 | Description of Employee. | 100 | Alpha/Numeric |
| 150 | Employee #6 | Description of Employee. | 100 | Alpha/Numeric |
| 155 | Employee #7 | Description of Employee. | 100 | Alpha/Numeric |
| 160 | Employee #8 | Description of Employee. | 100 | Alpha/Numeric |
| 165 | Employee #9 | Description of Employee. | 100 | Alpha/Numeric |
| 170 | Employee #10 | Description of Employee. | 100 | Alpha/Numeric |
| 175 | Employee #11 | Description of Employee. | 100 | Alpha/Numeric |
| 180 | Employee #12 | Description of Employee. | 100 | Alpha/Numeric |
| 185 | Employee #13 | Description of Employee. | 100 | Alpha/Numeric |
| 190 | Employee #14 | Description of Employee. | 100 | Alpha/Numeric |
| 195 | Employee #15 | Description of Employee. | 100 | Alpha/Numeric |
| 200 | Employee #16 | Description of Employee. | 100 | Alpha/Numeric |
| 205 | Employee #17 | Description of Employee. | 100 | Alpha/Numeric |
| 210 | Employee #18 | Description of Employee. | 100 | Alpha/Numeric |

| | | | | |
|------------|---------------------|---------------------------------|------------|----------------------|
| | | | | |
| 215 | Employee #19 | Description of Employee. | 100 | Alpha/Numeric |
| 220 | Employee #20 | Description of Employee. | 100 | Alpha/Numeric |
| 225 | Employee #21 | Description of Employee. | 100 | Alpha/Numeric |
| 230 | Employee #22 | Description of Employee. | 100 | Alpha/Numeric |
| 235 | Employee #23 | Description of Employee. | 100 | Alpha/Numeric |
| 240 | Employee #24 | Description of Employee. | 100 | Alpha/Numeric |
| 245 | Employee #25 | Description of Employee. | 100 | Alpha/Numeric |

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security Number or EIN |
|----------------------------|-------------------------------|

PART I. QUALIFYING FOR THE CREDIT

You may be entitled to claim the Hire One Act credit in taxable year 2011 for an employee, if:

1. The employee:
 - a. Was a regular full-time employee or a part-time employee who customarily performed duties at least 20 hours per week,
 - b. Was subject to Idaho income tax withholding, whether any amounts were required to be withheld,
 - c. Was employed in an Idaho trade or business,
 - d. Was covered for Idaho unemployment insurance purposes, and
 - e. Performed duties for the employer for a minimum of nine consecutive months with at least part of that time occurring during the tax year for which the credit is claimed.
2. The employee wasn't employed as a result of the employer acquiring another taxpayer's trade or business, except where the prior taxpayer would have qualified for the credit.
3. The employee wasn't employed as a result of the employer operating a place of business in the same or substantially identical trade or business as operated by another taxpayer within the prior 12 months, except where the prior taxpayer would have qualified for the credit.
4. The employee didn't transfer to the employer from a related taxpayer.
5. The employee:
 - a. Was hired on or after April 15, 2011,
 - b. Received employer-provided health care benefits, and
 - c. Was hired at an average hourly rate of:
 - i. At least \$12 per hour in a county with a 10% or greater unemployment rate, or
 - ii. At least \$15 per hour in a county with an unemployment rate of less than 10%.

PART II. INCREASE IN NUMBER OF EMPLOYEES

Include on lines 1 through 3 only those employees in your Idaho Quarterly Unemployment Insurance Tax Reports that met the criteria in Part I, lines 1 through 4. See instructions.

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1. Average number of employees during the tax year | 1 | |
| 2. Average number of employees during the three preceding tax years | 2 | |
| 3. Average number of employees during the preceding tax year | 3 | |
| 4. Subtract the greater of lines 2 or 3 from line 1 and enter the difference. If the amount doesn't equal or exceed one, stop — you don't qualify for the credit; otherwise, continue to Part III | 4 | |

PART III. QUALIFYING WAGES

Although you may show an increase in employees in Part II, only the wages of new employees who met all of the criteria in Part I, lines 1 through 5, may be eligible for the credit. See instructions for identifying the employee and the employee's wages to be entered on lines 1a and 1b.

| | | |
|----------------------------------------------------------------------------------------------------|----|--|
| 1. Wages of employees included on Part II, line 4 with average annual earnings of: | | |
| a. At least \$12 per hour in a county with an unemployment rate equal to or greater than 10% | 1a | |
| b. At least \$15 per hour in a county with an unemployment rate of less than 10% | 1b | |
| 2. Add lines 1a and 1b. Include Form 72-S | 2 | |

PART IV. CREDIT ALLOWED

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 1. Credit percentage | 1 | % |
| If your tax rate in Box 4 on your Idaho Department of Labor Notice of Taxable Wage Rate for calendar year 2011 is: | | |
| • Less than 3.36%, enter 6 percent on line 1, | | |
| • Equal to 3.36%, enter 4 percent on line 1, or | | |
| • Greater than 3.36%, enter 2 percent on line 1. | | |
| 2. Credit allowed. Multiply line 1 by Part III, line 2. Enter amount here and on your Idaho return: Form 40, line 49; Form 41, line 55; Form 41S, line 61; Form 43, line 67; Form 65, line 57; or Form 66, line 26 | 2 | |

Idaho Hire One Act Credit Supplemental Schedule

| | | |
|----------------------------|-------------------------------|-----------------|
| Name(s) as shown on return | Social Security Number or EIN | Tax year ending |
|----------------------------|-------------------------------|-----------------|

| A | B | C | D | E | F | G | H | I |
|-----------------|------------------------|------------|------------------------|----------------------|---------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| Employee's Name | Social Security Number | Date Hired | Date Employment Ceased | County of Employment | Health Care Benefit Coverage (Single 80% or Family 70%) | Gross Wages Paid to Employee During the Employee's Initial 12 Months of Employment | Gross Wages Reported on Form 72, Part III, line 1a | Gross Wages Reported on Form 72, Part III, line 1b |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
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| 18 | | | | | | | | |

Form 75 Idaho Fuels Use Report

(If present in the return)

No Changes to Form

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-----------------------------------------|-----------|----------------------------------------|--------|--------------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "ID75bb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| 080 | | Federal Employer Identification Number | 9 | Numeric |
| 085 | | Period Beginning | 8 | Numeric MMDDYYYY |
| 090 | | Period Ending | 8 | Numeric MMDDYYYY |
| Section II – Business Activities | | | | |
| 095 | 1 | Farming | 1 | 1 For Yes 0 or Blank for No |
| 100 | 2 | Logging | 1 | 1 For Yes 0 or Blank for No |
| 105 | 3 | Construction | 1 | 1 For Yes 0 or Blank for No |
| 110 | 4 | Trucking | 1 | 1 For Yes 0 or Blank for No |
| 115 | 5 | Manufacturing | 1 | 1 For Yes 0 or Blank for No |
| 120 | 6 | Landscaping & Tree Service | 1 | 1 For Yes 0 or Blank for No |

| | | | | |
|-------------------------------------|-----|----------------------------------------------------|----|--------------------------------|
| 125 | 7 | Well Drilling | 1 | 1 For Yes 0 or Blank for No |
| 130 | 8 | Equipment Rental/Leasing | 1 | 1 For Yes 0 or Blank for No |
| 135 | 9 | Concrete/Asphalt/Gravel | 1 | 1 For Yes 0 or Blank for No |
| 140 | 10 | Excavating | 1 | 1 For Yes 0 or Blank for No |
| 145 | 11 | Golf course | 1 | 1 For Yes 0 or Blank for No |
| 150 | 12 | Outfitter | 1 | 1 For Yes 0 or Blank for No |
| 155 | 13 | Mining | 1 | 1 For Yes 0 or Blank for No |
| 160 | 14 | Other | 1 | 1 For Yes 0 or Blank for No |
| 165 | 14a | Other Description. Use Miscellaneous statement. | 30 | Alphanumeric |
| Section III – Nontaxable use | | | | |
| Tax Paid Special Fuels | | | | |
| 170 | 1 | Stationary Engines | 1 | 1 For Yes 0 or Blank for No |
| 175 | 2 | Unlicensed Equipment | 1 | 1 For Yes 0 or Blank for No |
| 180 | 2a | Unlicensed Equipment Description. | 30 | Alphanumeric |
| 185 | 3 | Refrigeration | 1 | 1 For Yes 0 or Blank for No |
| 190 | 4 | Intrastate Motor Vehicles | 1 | 1 For Yes 0 or Blank for No |
| 195 | 5 | IFTA Power Take-off | 1 | 1 For Yes 0 or Blank for No |
| 200 | 6 | Intrastate Motor Vehicle Power | 1 | 1 For Yes 0 or Blank for No |
| 205 | 7 | Federal, State & Local Motor Vehicle | 1 | 1 For Yes 0 or Blank for No |
| 210 | 8 | Aircraft | 1 | 1 For Yes 0 or Blank for No |
| 215 | 9 | Other | 1 | 1 For Yes 0 or Blank for No |
| 220 | 9a | Other Description. Use Miscellaneous statement | 30 | Alphanumeric |
| Tax Paid Gasoline | | | | |
| 225 | 10 | Stationary Engines | 1 | 1 For Yes 0 or Blank for No |
| 230 | 11 | Unlicensed Equipment | 1 | 1 For Yes 0 or Blank for No |
| 235 | 11a | Unlicensed Equipment Description | 30 | Alphanumeric |
| 240 | 12 | Refrigeration Unit | 1 | 1 For Yes 0 or Blank for No |

| | | | | |
|----------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------|----|--------------------------------|
| 245 | 13 | IFTA Auxiliary Engine | 1 | 1 For Yes 0 or Blank for No |
| 250 | 14 | Intrastate Motor Vehicle Auxiliary | 1 | 1 For Yes 0 or Blank for No |
| 255 | 15 | Aircraft | 1 | 1 For Yes 0 or Blank for No |
| 260 | 16 | Commercial Motor Boat | 1 | 1 For Yes 0 or Blank for No |
| 265 | 17 | Other | 1 | 1 For Yes 0 or Blank for No |
| 270 | 17a | Other Description. Use Miscellaneous statement | 30 | Alphanumeric |
| Section IV – Total Refund or Tax Due | | | | |
| 275 | 1 | Gasoline Tax Refund | 12 | Numeric |
| 280 | 2 | Special Fuels Tax Refund | 12 | Numeric |
| 285 | 3 | Gasoline Tax Due | 12 | Numeric |
| 290 | 4 | Special Fuels Tax Due | 12 | Numeric |
| 295 | 5 | Use Tax Due | 12 | Numeric |
| 300 | 5a | Sales Tax paid with return | 1 | 1 For Yes 0 or Blank for No |
| 305 | 5b | Permit Number | 9 | Numeric |
| 310 | 6 | Refund | | NO ENTRY |
| 315 | 7 | Tax Due | | NO ENTRY |
| <i>NOTE: Enter total of Gasoline Tax Due and Special Fuels Tax Due on Line 31 Form 40, or Line 52 Form 43.</i> | | | | |
| Section V – Fuels Tax Refund | | | | |
| 320 | 1-A | Total tax-paid gallons Gasoline purchased | 12 | Numeric |
| 325 | 1-B | Total tax-paid gallons Av Gas purchased | 12 | Numeric |
| 330 | 1-C | Total tax-paid gallons Jet Fuel purchased | 12 | Numeric |
| 335 | 1-D | Total tax-paid gallons Undyed Diesel purchased | 12 | Numeric |
| 340 | 1-E | Total tax-paid gallons Propane purchased | 12 | Numeric |
| 345 | 1-F | Total tax-paid gallons Nat Gas purchased | 12 | Numeric |
| 350 | 2-A | Nontaxable Gallons Gasoline | 12 | Numeric |
| 355 | 2-B | Nontaxable Gallons Av Gas | 12 | Numeric |
| 360 | 2-C | Nontaxable Gallons Jet Fuel | 12 | Numeric |
| 365 | 2-D | Nontaxable Gallons Undyed Diesel | 12 | Numeric |
| 370 | 2-E | Nontaxable Gallons Propane | 12 | Numeric |
| 375 | 2-F | Nontaxable Gallons Natural Gas | 12 | Numeric |

| | | | | |
|-----------------------------------|-----|----------------------------------------|----|------------------|
| 380 | 4-A | Fuels tax Refund Gas | 12 | Numeric |
| 385 | 4-B | Fuels tax Refund Av Gas | 12 | Numeric |
| 390 | 4-C | Fuels tax Refund Jet Fuel | 12 | Numeric |
| 395 | 4-D | Fuels tax Refund Undyed Diesel | 12 | Numeric |
| 400 | 4-E | Fuels tax Refund Propane | 12 | Numeric |
| 405 | 4-F | Fuels tax Refund Nat Gas | 12 | Numeric |
| Section VI – Fuels Tax Due | | | | |
| 410 | 1-A | Taxable Gallons Gas | 12 | Numeric |
| 415 | 1-B | Taxable Gallons Av Gas | 12 | Numeric |
| 420 | 1-C | Taxable Gallons Jet Fuel | 12 | Numeric |
| 425 | 1-D | Taxable Gallons Undyed Diesel | 12 | Numeric |
| 430 | 1-E | Taxable Gallons Propane | 12 | Numeric |
| 435 | 1-F | Taxable Gallons Nat. Gas | 12 | Numeric |
| 440 | 3-A | Tax Due Gas | 12 | Numeric |
| 445 | 3-B | Tax Due Aviation Gas | 12 | Numeric |
| 450 | 3-C | Tax Due Jet Fuel | 12 | Numeric |
| 455 | 3-D | Tax Due Undyed Diesel | 12 | Numeric |
| 460 | 3-E | Tax Due Propane | 12 | Numeric |
| 465 | 3-F | Tax Due Natural Gas | 12 | Numeric |
| Section VII – Use Tax Due | | | | |
| 470 | 1-A | Gallons Gas | 12 | Numeric |
| 475 | 1-B | Gallons Aviation Gas | 12 | Numeric |
| 480 | 1-C | Gallons Jet Fuel | 12 | Numeric |
| 485 | 1-D | Gallons Undyed Diesel | 12 | Numeric |
| 490 | 1-E | Gallons Propane | 12 | Numeric |
| 495 | 1-F | Gallons Natural Gas | 12 | Numeric |
| 500 | 2-A | Average Price per Gallon Gas | 5 | 9.999 Percentage |
| 505 | 2-B | Average Price per Gallon Aviation Gas | 5 | 9.999 Percentage |
| 510 | 2-C | Average Price per Gallon Jet Fuel | 5 | 9.999 Percentage |
| 515 | 2-D | Average price per Gallon Undyed Diesel | 5 | 9.999 Percentage |
| 520 | 2-E | Average Price per Gallon Propane | 5 | 9.999 Percentage |
| 525 | 2-F | Average Price per Gallon Natural Gas | 5 | 9.999 Percentage |
| 530 | 4-A | Federal Tax per Gallon Gas | 5 | 9.999 Percentage |
| 535 | 4-B | Federal Tax per Gallon Aviation Gas | 5 | 9.999 Percentage |
| 540 | 4-C | Federal Tax per Gallon Jet Fuel | 5 | 9.999 Percentage |
| 545 | 4-D | Federal Tax per Gallon Undyed Diesel | 5 | 9.999 Percentage |
| 550 | 4-E | Federal Tax per Gallon Propane | 5 | 9.999 Percentage |

| | | | | |
|-----|-----|------------------------------------|----|------------------|
| 555 | 4-F | Federal Tax per Gallon Natural Gas | 5 | 9.999 Percentage |
| 560 | 7-A | Use Tax Gas | 12 | Numeric |
| 565 | 7-B | Use Tax Aviation Gas | 12 | Numeric |
| 570 | 7-C | Use Tax Jet Fuel | 12 | Numeric |
| 575 | 7-D | Use Tax Undyed Diesel | 12 | Numeric |
| 580 | 7-E | Use Tax Propane | 12 | Numeric |
| 585 | 7-F | Use Tax Natural Gas | 12 | Numeric |

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE

| |
|-----------------------------|
| Name |
| Assumed Business Name (DBA) |
| Address |
| City, State, and Zip Code |

Social Security Number

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ■ | □ | □ | □ | - | □ | □ | - | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

Federal Employer Identification Number

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ■ | □ | □ | - | □ | □ | □ | □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

Section I. FILING PERIOD Beginning _____, _____ and ending ▪ _____, _____
If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

State use only

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|

- Section II. BUSINESS ACTIVITIES** Mark each box below that describes the business activities of your company.
- | | | |
|-------------------------------------------|--------------------------------------------------------|-----------------------------------------------------|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

- Section III. NONTAXABLE USE** Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.
- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</p> <p>1. <input type="checkbox"/> Stationary engines</p> <p>2. <input type="checkbox"/> Unregistered equipment (list) _____</p> <p>3. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)</p> <p>5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)</p> <p>6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)</p> <p>7. <input type="checkbox"/> Federal, state, and local government motor vehicles</p> <p>8. <input type="checkbox"/> Aircraft (see instructions)</p> <p>9. <input type="checkbox"/> Other (describe) _____</p> | <p>*IDAHO TAX-PAID gasoline used in</p> <p>10. <input type="checkbox"/> Stationary engines</p> <p>11. <input type="checkbox"/> Unregistered equipment (list) _____</p> <p>12. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)</p> <p>14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)</p> <p>15. <input type="checkbox"/> Aircraft (see instructions)</p> <p>16. <input type="checkbox"/> Commercial motor boat</p> <p>17. <input type="checkbox"/> Other (describe) _____</p> <p>* Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Section IV. TOTAL REFUND OR TAX DUE
Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

| | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------|---|----|---|---|---|---|---|
| 1. Gasoline tax refund from page 2, Section V, line 5..... | ▪ | \$ | □ | □ | □ | □ | □ |
| 2. Special fuels tax refund from page 2, Section V, line 6 | ▪ | | □ | □ | □ | □ | □ |
| 3. Gasoline tax due from page 2, Section VI, line 4..... | ▪ | | □ | □ | □ | □ | □ |
| 4. Special fuels tax due from page 2, Section VI, line 5 | ▪ | | □ | □ | □ | □ | □ |
| 5. Total of use tax due from page 2, Section VII, line 8 | ▪ | | □ | □ | □ | □ | □ |
| <input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____ | | | | | | | |
| 6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference..... | ▪ | | □ | □ | □ | □ | □ |
| 7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference..... | ▪ | | □ | □ | □ | □ | □ |

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

| | | | |
|---------------------------|----------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SIGN HERE | Authorized signature | Date | <p>Call 334-7660 in the Boise area or (800) 972-7660 toll free.</p> <p>MAIL TO: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076</p> |
| | Title | Daytime phone | |
| Paid preparer's signature | | Preparer's EIN, SSN or PTIN | |
| Address and phone number | | | |

| Section V. FUELS TAX REFUND | A Gasoline | B** Av Gas | C** Jet Fuel | D Undyed Diesel* | E Propane | F Nat Gas | G Totals |
|---------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------------|----------------------|----------------------|---------------------|
| 1. Total tax-paid gallons purchased from all sources (whole gallons) | | | | | | | |
| 2. Total nontaxable gallons (whole gallons)..... | | | | | | | |
| 3. Tax rate..... | .25 | .07 | .06 | .25 | .181 | .197 | |
| 4. Fuels tax refund | | | | | | | |
| 5. Gasoline tax refund. Add line 4, columns A, B & C. Enter here and on page 1, Section IV, line 1 | | | | | | | |
| 6. Special fuels tax refund. Add line 4, columns D, E & F. Enter here and on page 1, Section IV, line 2 | | | | | | | |

| Section VI. FUELS TAX DUE | A Gasoline | B** Av Gas | C** Jet Fuel | D Undyed Diesel* | E Propane | F Nat Gas | G Totals |
|-----------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------------|----------------------|----------------------|---------------------|
| 1. Taxable gallons (whole gallons)..... | | | | | | | |
| 2. Tax rate..... | .25 | .07 | .06 | .25 | .181 | .197 | |
| 3. Fuels tax due | | | | | | | |
| 4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3 | | | | | | | |
| 5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4..... | | | | | | | |

| Section VII. USE TAX DUE | A Gasoline | B** Av Gas | C** Jet Fuel | D Undyed Diesel* | E Propane | F Nat Gas | G Totals |
|----------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------------|----------------------|----------------------|---------------------|
| 1. Number of gallons from Section V, line 2 | | | | | | | |
| 2. Average price per gallon (carry 4 decimal places x.xxxx)..... | | | | | | | |
| 3. Less state fuels tax/gallon | | | | | | | |
| 4. Less federal fuels tax/gallon | | | | | | | |
| 5. The base cost per gallon (line 2 less 3 & 4)..... | | | | | | | |
| 6. Total amount subject to use tax (multiply line 1 by line 5) | | | | | | | |
| 7. Use tax due (multiply line 6 by 6%)..... | | | | | | | |
| 8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5..... | | | | | | | |

* Includes Biodiesel and Biodiesel Blends
 ** Rate change for Av Gas and Jet Fuel effective July 1, 2008.

Miscellaneous Statements

(If present in the return)

| FIELD | FORM LINE | IDENTIFICATION | LENGTH | DESCRIPTION |
|-------|-----------|-----------------------------------|--------|-------------------------|
| 000 | | Record ID | 6 | Value "IDbbbb" |
| 001 | | Form Number | 6 | Value "IDMSbb" |
| 002 | | Page Number | 5 | Value "PG01b" |
| 003 | | Primary SSN | 9 | Numeric |
| 004 | | Filler | 1 | Blank |
| 005 | | Form Occurrence Number | 7 | Value "0000001" |
| 055 | | Spouse SSN | 9 | Numeric |
| 060 | | Name Line 1 | 35 | Alphanumeric (Required) |
| | | A.) Primary last name | 32 | Alphanumeric |
| | | B.) Primary suffix | 3 | Alphanumeric |
| 065 | | Name Line 2 | 35 | Alphanumeric |
| | | A.) Secondary last name | 32 | Alphanumeric |
| | | B.) Secondary suffix | 3 | Alphanumeric |
| 070 | | Name Line 3 | 35 | Alphanumeric |
| | | A.) Primary first name | 16 | Alphanumeric |
| | | B.) Primary middle name | 1 | Alphanumeric |
| | | C.) Secondary first name | 16 | Alphanumeric |
| | | D.) Secondary middle name | 1 | Alphanumeric |
| | | E.) Filler | 1 | Blank |
| 080 | | Variable Description or Statement | 1020 | Alphanumeric |

Note: This statement will be used if you are filing an amended tax return and the reason is a number 4 (other) you need to attach explanation for amending. It also needs to be used for lines on forms that are requesting additional information. For example, Form 39R, other additions, other subtractions and bonus depreciation descriptions.

Requirement to File Worksheet

Idaho's filing requirements (as defined in Idaho Code section 63-3030) are based on **gross** income. Generally, Idaho follows the same rules as the IRS to determine filing requirements, with the following exceptions:

1. If you are blind or receiving public assistance you are **not** required to pay the \$10.00 Permanent Building Fund tax.
2. If you are filing a tax return only to get back your withholding and you do not meet the filing requirement (as defined in Idaho Code section 63-3030), you are not required to pay the Permanent Building Fund.
3. If you are a part-year resident/nonresident, you are required to file an Idaho income tax return if your **gross** income from all sources while a resident and your **gross** income from Idaho sources while a nonresident total more than \$2,500.

The following worksheet can be used to determine gross income; however gross income is not limited to just the items on this worksheet.

If the federal attached is a 1040.

- Line 7 Wages
- 8a Interest
- 9a Dividends
- 10 State tax refund
- 11 Alimony received
- 12 Schedule C, line 7 or Schedule C-EZ, line 1
- 13 Schedule D, lines 1(f), 2(f), 4(f), 5(f), plus 9(f), 11(f), 12(f), and line 13(f)
- 14 Schedule 4797 line 18b
- 15 IRA distributions
- 16 Taxable pensions and annuities
- 17 Schedule E line 3 and 4; also: to identify if taxpayer owes Permanent Building Fund and has Schedule E entries on Parts 11, 111 or IV on the back page, and/or lines 5 and 12 Schedule D, treat as if the taxpayer is required to file.
- 18 Schedule F, line 11 or line 51 or Form 4835 line 7
- 19 Unemployment compensation
- 20b Social Security benefits
- 21 Other income (add only; do not subtract if <\$>

State Acknowledgments

(Inner TRANA Record)

Field No. Field ID Length Type Description/Value

| | | | | | |
|-------------|----------------------------------------------|-----------|-----------|---------------------------------------------------------------------|--|
| | Byte Count | 04 | N | 0120 | |
| | Start of Record Sentinel | 4 | N | ***** | |
| 0000 | Record ID | 6 | A | 'TRANAb' | |
| 0010 | EIN of Transmitter | 9 | N | EIN of Transmitter (State will leave this blank). | |
| 0020 | Transmitter Name | 35 | N | State will leave this blank. | |
| 0030 | Type Transmitter | 16 | AN | 'Preparer's Agent' | |
| 0040 | Processing Site | 1 | A | 'E' | |
| 0050 | Transmission Date | 8 | N | CCYYMMDD | |
| 0060 | ETIN of Transmitter | 7 | N | ETIN of Transmitter of Electronic Return plus 1 blank space. | |
| 0070 | Julian Day | 3 | N | Julian Date of file Generation. | |
| 0080 | Transmission Sequence for Julian day. | 2 | N | Sequence number of file. | |
| 0090 | Acknowledgment Transmission Format | 1 | A | 'A' | |
| 0100 | Record Type | 1 | A | 'F' | |
| 0110 | Transmitter EFIN | 6 | N | EFIN of Transmitter | |
| 0120 | Filler | 5 | | Blank | |
| 0130 | Reserved | 1 | | Blank | |
| 0140 | Reserved | 1 | | Blank | |
| 0150 | Reserved | 6 | | Blank | |
| 0160 | Production-Test Code | 1 | A | 'P' or 'T' | |
| 0170 | Transmission Type Code | 1 | A | 'Z' | |
| 0180 | Reserved | 1 | | Blank | |
| | Record Terminus | 1 | C | '#' | |

State Acknowledgments

(Inner TRANB Record)

Field No. Field ID Length Type Description/Value

| | | | | | |
|-------------|---------------------------------------------------|-----------|-----------|--------------------------------------------------|--|
| | Byte Count | 04 | N | 0120 | |
| | Start of Record Sentinel | 4 | N | ***** | |
| 0000 | Record ID | 6 | A | 'TRANBb' | |
| 0010 | EIN of Transmitter | 9 | N | EIN of Transmitter | |
| 0020 | Transmitter's Address | 35 | AN | Address of Transmitter. | |
| 0030 | Transmitter's City, State, Zip | 35 | AN | Address of Transmitter.. | |
| 0040 | Transmitter's Area Code & Phone Number | 10 | N | Transmitter's Area Code and Phone Number. | |
| 0050 | Filler | 16 | | Blank | |
| | Record Terminus | 1 | C | '#' | |

State Acknowledgments

(Ack Key Record)

Field No. Field ID Length Type Description/Value

| | | | | | |
|-------------|---------------------------------------|-----------|----------|------------------------------------------------------|--|
| | Byte Count | 04 | N | '0120' | |
| | Start of Record Sentinel | 4 | N | ***** | |
| 0000 | Record ID | 6 | A | 'ACKbbb' | |
| 0005 | Reserved IP Address Code | 1 | A | 'R' or blank | |
| 0010 | EIC Indicator | 1 | A | 'Y' or blank | |
| 0020 | Taxpayer Identification Number | 9 | N | Primary SSN of Taxpayer. | |
| 0030 | Return Sequence Number | 16 | N | RSN of Return or blank | |
| 0040 | Expected Refund or Balance Due | 12 | N | Refund or Balance Due of the return or blank. | |
| 0050 | Acceptance Code | 1 | A | "A" = Accepted | |

| | | | | | |
|------|--------------------------------|----|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | | | | "R"= Rejected "D"= Duplicated Return. "T" Transmission rejected "E" Exception Processing Always "A" if State does not reject. | |
| 0060 | Duplicate Code | 3 | A | 'Dbb' Duplicate DCN or zero, 'Pbb' if Duplicate Primary SSN or zero, 'Sbb' Duplicate Spouse SSN or zero. (Only if Acceptance code is 'D') otherwise blanks. | |
| 0065 | PIN Presence Indicator | 1 | N | '0' No PIN, '1' Practitioner PIN, '2' Self-Select PIN by Practitioner, '3' Self-Select PIN Online, '4' State-Only or blank. | |
| 0070 | EFT Code | 1 | | Blank | |
| 0080 | Date Accepted | 8 | N | CCYYMMDD or blank | |
| 0090 | Return DCN | 14 | N | DCN of Return or blank | |
| 0100 | Number of Error Records | 2 | N | '00' - '96' or blank | |
| 0110 | FOUO Ret Seq Num | 13 | | Reserved | |
| 0112 | State DD Ind | 1 | | Reserved | |
| 0115 | Payment Acknowledgment Literal | 15 | AN | 'PYMNT RQST RVCD" or blank. | |
| 0117 | Date of Birth Validity Code | 1 | | '0' DOB Validation Not Required, '1' All DOB's valid, '2' Primary DOB Mismatch, '3' Spouse DOB | |

| | | | | | |
|------|----------------------|---|----|------------------------------------------------------------------------------|--|
| | | | | Mismatch, '4' Both DOB's Mismatch or blank | |
| 0118 | Filler | 1 | | Blank | |
| 0119 | State-Only Code | 2 | A | 'SO' or blank | |
| 0120 | DebtCode | 1 | AN | 'N' None, 'I' IRS Debt, 'F' FMS Debt, 'B' IRS and FMS debt or blank | |
| 0130 | State Packet Code | 2 | A | 'ID' | |
| | Record Terminus | 1 | C | '#' | |

State Acknowledgments

(Inner Recap Record)

Field No. Field ID Length Type Description/Value

| | | | | | |
|------|-----------------------------------|----|---|------------------------------------------------|--|
| | Byte Count | 04 | N | '0120' | |
| | Start of Record Sentinel | 4 | N | ***** | |
| 0000 | Record ID | 6 | A | 'RECAPb' | |
| 0010 | Filler | 8 | | | |
| 0020 | Total EFT Count | 6 | N | EFT Records sent or blank | |
| 0030 | Total Count of ACK Key Records | 6 | N | Total returns submitted by Transmitter. | |
| 0040 | ETIN | 7 | N | ETIN of Transmitter plus 1 blank. | |
| 0050 | Julian Day of Transmission | 3 | N | Must match the TRANA Record. | |
| 0060 | Transmission Sequence | 2 | N | Daily Transmission Sequence | |
| 0070 | Total Accepted Returns | 6 | N | Total Accepted Returns by Transmitter. | |
| 0080 | Total Duplicated Returns | 6 | N | Total Duplicated Returns by Transmitter. | |
| 0090 | Total Rejected Returns | 6 | N | Total Rejected Returns by Transmitter | |
| 0100 | Total Number of ACK Error | 6 | N | Total number of ACKR Records | |

| | | | | | |
|-------------|------------------------------------------|-----------|-----------|-------------------------------------------------|--|
| | Records | | | created by Transmitter. | |
| 0110 | IRS Computed Return EFT Count | 6 | N | Blank | |
| 0120 | IRS Computed Return Count | 6 | N | Blank | |
| 0130 | Total State-Only Return Count | 6 | N | Blank | |
| 0135 | Total Accepted State-Only Returns | 6 | N | Blank | |
| 0137 | Filler | 5 | | | |
| 0140 | Acknowledgment File Name | 20 | AN | GTX Key for Transmitted acknowledgments. | |
| | Record Terminus | 1 | | '#' | |

Optical Character Recognition (OCR) Specifications

Paper Specifications

- 1.Width - 8 1/2"
- 2.Height - 3 2/3" (Coupons)
- 11" (Standard Size Forms)
3. Perforation Type - Standard Perf
- 4.Weight - 24#
- 5.Color - White (black ink)
6. Paper must contain properties that will allow data to be read by optical character recognition equipment. Such properties are gloss, porosity, reflectance and smoothness.
7. The dirt (dirt, specks, wood pulp or foreign marks) shall not exceed 150 marks per 1000 square inches.
8. Opacity - Paper with opacity of greater than 85% is preferable.

OCR Scan Line Data Fields

THE OCR SCAN LINE *MUST* BE OCR-A 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.

Our taxpayer for sample purposes is: John Q. Taxpayer

- | | |
|---------------------------------------------------|----------------------|
| 1.Prime Social Security number | 9 digits (518010001) |
| 2.Spouse Social Security number | 9 digits (123456321) |
| 3.Name Control (first 4 letters of the last name) | 4 characters (TAXP) |
| 4.Tax Code | 2 digits (01) |
| 5.Tax Period (month & year) | 4 digits (1206) |
| 6.Filing Cycle Code | 1 character (A) |
| 7.Transaction Code | 2 digits (95) |
| 8.Check Digit | 1 digit (0) |

Payment voucher for original return (Transaction Code = 95)

| | |
|---------------------------------------------------------------------|--------------------------|
| Idaho Income Tax Payment Voucher E-Filed Original Return | Amount Paid \$ 10.00 |
|---------------------------------------------------------------------|--------------------------|

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

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

51801000 123456321 ONEI 01 1209 A 95 2

Payment voucher for amended return (Transaction Code = 72)

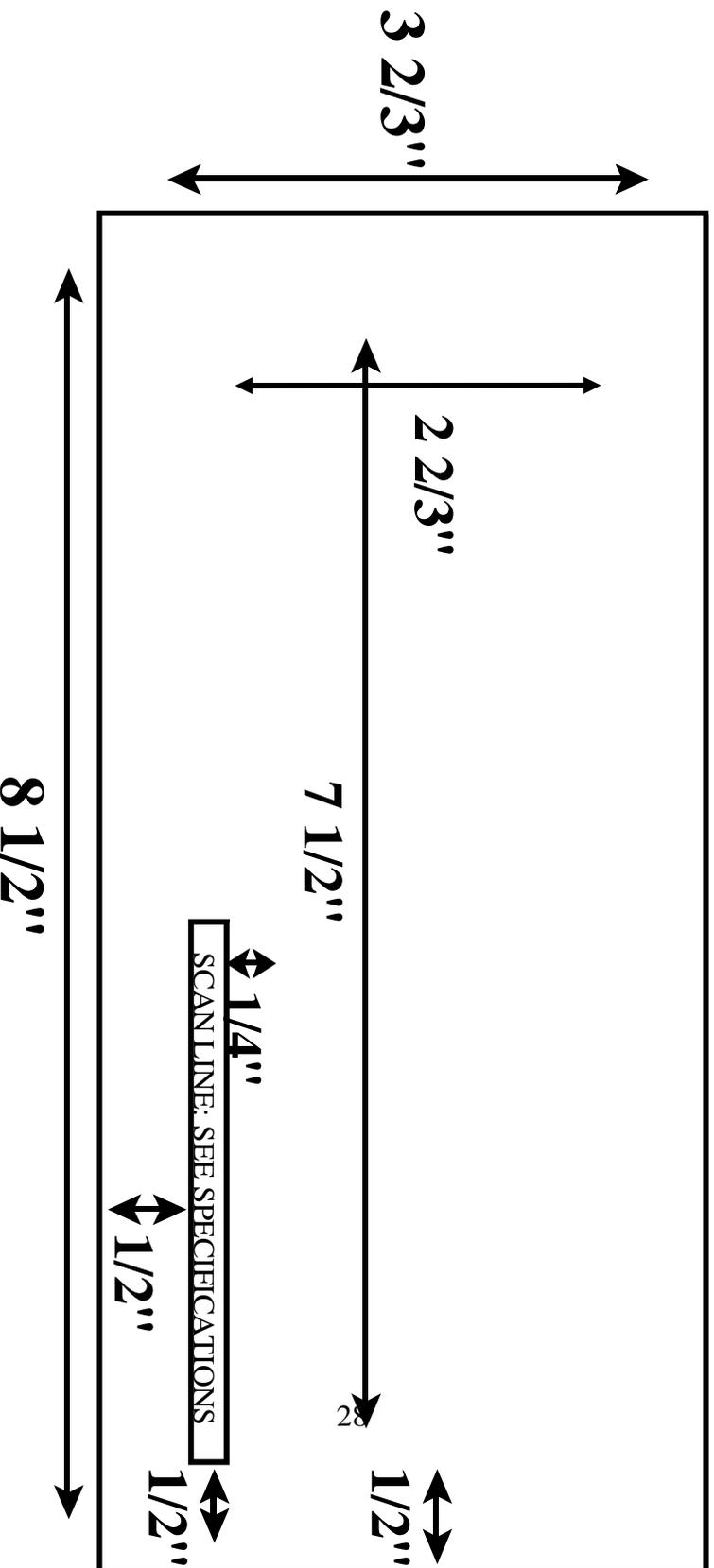
| | |
|--------------------------------------------------------------------|--------------------------|
| Idaho Income Tax Payment Voucher E-Filed Amended Return | Amount Paid \$ 10.00 |
|--------------------------------------------------------------------|--------------------------|

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

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0410

123456789 00000000 REVE 01 1208 A 72 6

Coupon-Size Form With Scan Line



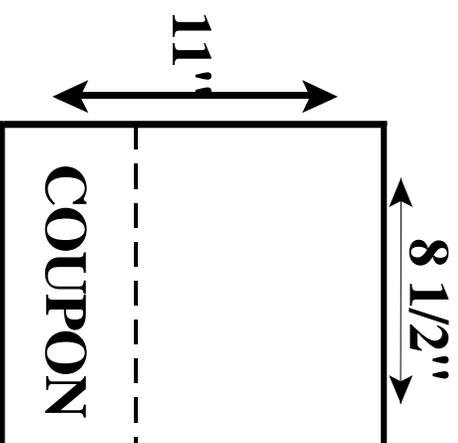
Form size: 3 2/3" X 8 1/2"

OCR Scan Line: 1/2" from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum 1/4" between scan line & print above

If coupon is printed on 8 1/2" X 11" paper, print the coupon at the bottom of the page with the dotted line at 3 2/3" from the bottom. (See Diagram at right).



NOTE: Not to scale

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scanline of all of the OCR scannable income tax returns. The check digit is found in position 39 of the scanline. The calculation to validate the check digit is performed on positions 1 through 38 of the scanline. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

Example: $10 = 1+0 = 1$
 $14 = 1+4 = 5$
 $18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

AMPERSAND (&)= 0, DASH (-)= 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 518010001 123456321 HARD 01 1208 A 95 5

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check digit validation calculations are done as follows:

| | | |
|---|------|--------------|
| 5 | x 1= | 5 |
| 1 | x 2= | 2 |
| 8 | x 1= | 8 |
| 0 | x 2= | 0 |
| 1 | x 1= | 1 |
| 0 | x 2= | 0 |
| 0 | x 1= | 0 |
| 0 | x 2= | 0 |
| 1 | x 1= | 1 |
| 1 | x 2= | 2 |
| 2 | x 1= | 2 |
| 3 | x 2= | 6 |
| 4 | x 1= | 4 |
| 5 | x 2= | 10 1 + 0 = 1 |
| 6 | x 1= | 6 |

3 x 2= 6
2 x 1= 2
1 x 2= 2
3 (T) x 1= 3
1 (A) x 2= 2
7 (X) x 1= 7
7 (P) x 2= 14 1 + 4 = 5
0 x 1= 0
1 x 2= 2
1 x 1= 1
2 x 2= 4
0 x 1= 0
6 x 2= 12 1 + 2 = 3
1 (A) x 1= 1
9 x 2= 18 1 + 8 = 9
5 x 1= 5

TOTAL 90

1. Sum of the digits. The sum in this example equals 90
2. Divide the sum by 10. $90/10 = 9$ with a remainder of 0.
3. Subtract the remainder from 10. $10 - 0 = 10$.
4. The check digit equals 0.

Note: The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

Note: If the remainder is equal to zero, the check digit is 0.

Name Control Guidelines

Name control must be the first **four** letters and/or characters of the last name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word "The", go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Individual Name Control Samples

Harding, the four-letter name control would be HARD.

518010001 123456321 HARD 01 1211 A 95 0

John Doe (Person): The name control would be DOE (space after "E")

518010001 123456321 DOE 01 1211 A 95 5

Don Ho (Person): The name control would be HO (Two spaces after "O")

518010001 123456321 HO 01 1211 A 95 6

Sam O'Neil: The name control would be ONEI (remove the apostrophe)

518010001 123456321 ONEI 01 1211 A 95 6

Jane Sky-Jones: The name control would be SKY- (hyphen is acceptable part of name control)

518010001 123456321 SKY 01 1211 A 95 3

Spaces are placed only at the end of a name control. If the legal name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.

Appendix A – Idaho State Return Reject Codes

| Reject Code | Error Message |
|-------------|-----------------------------------------------------------------------------------------------------------|
| 0001 | Duplicate Return |
| 0002 | Missing Federal Return |
| 0010 | Form 40: Additions (line 8) and/or Subtractions (line 10) are present and Sch 39R does not exist. |
| 0020 | Form 40: Itemized deductions (line 13) and Federal Sch A does not exist. |
| 0030 | Form 40: State Tax Add Back (line 14) and Federal Sch A does not exist. |
| 0040 | Form 40: Credit for Income Tax Paid to Other States (line 22) is present and Sch 39R does not exist. |
| 0050 | Form 40: Total Business Credits (line 26) is present and Form 44 does not exist. |
| 0060 | Form 40: Fuels Tax Due (line 29) is present and Form 75 does not exist. |
| 0070 | Form 40: Total Tax from Recapture (line 31) is present and Form 44 does not exist. |
| 0080 | Form 40: Tax from Recapture QIE (line 32) is present and Form 49ER does not exist. |
| 0090 | Form 40: Old Age Home Credit (line 46) is present and Sch 39R does not exist. |
| 0100 | Form 40: Fuels Refund (line 47) is present and Form 75 does not exist. |
| 0110 | Form 40: Idaho Withholding (line 48) is present and W2 or 1099 does not exist. |
| 0200 | Form 43: Wages (line 7) is present and W2 or 1099 does not exist. |
| 0210 | Form 43: Business Income (line 11) is present and Federal Sch C or CEZ does not exist. |
| 0220 | Form 43: Other Gains (line 13) is present and Federal Form 4797 does not exist. |
| 0230 | Form 43: Rents (line 16) is present and Federal Sch E does not exist. |
| 0240 | Form 43: Farm Income (line 17) is present and Federal Sch F does not exist. |
| 0250 | Form 43: Additions (Column B line 29) is present and Sch 39NR does not exist. |
| 0260 | Form 43: Subtractions (Column B line 30) is present and Sch 39NR does not exist. |
| 0270 | Form 43: Itemized deductions (line 33) and Federal Sch A does not exist. |
| 0280 | Form 43: State Tax Add back (line 34) and Federal Sch A does not exist. |
| 0290 | Form 43: Credit for Income Tax Paid to Other States (line 43) is present and Sch 39NR does not exist. |
| 0300 | Form 43: Total Business Credits (line 47) is present and Form 44 does not exist. |
| 0310 | Form 43: Fuels Tax Due (line 49) is present and Form 75 does not exist. |
| 0320 | Form 43: Total Tax from Recapture (line 51) is present and Form 44 does not exist. |
| 0330 | Form 43: Tax from Recapture QIE (line 52) is present and Form 49ER does not exist. |
| 0340 | Form 43: Old Age Home Credit (line 64) is present and Sch 39NR does not exist. |
| 0350 | Form 43: Fuels Refund (line 65) is present and Form 75 does not exist. |
| 0360 | Form 43: Idaho Withholding (line 66) is present and W2 or 1099 does not exist. |
| 0500 | Sch 39R: Idaho Capital Gains Deduction (line 10) is present and Form CG does not exist. |
| 0510 | Sch 39NR: Idaho Capital Gains Deduction (Part B, Column B, line 6) is present and Form CG does not exist. |
| 0600 | Form 44: Investment tax credit (Part 1, line 1) is present and Form 49 does not exist |
| 0620 | Form 44: Credit for Idaho research activities (Part 1, line 5) is present and Form 67 does not exist. |
| 0630 | Form 44: Broadband equipment investment credit (Part 1, line 6) is present and Form 68 does not exist. |
| 0640 | Form 44: Incentive investment tax credit (Part 1, line 7) is present and Form 69 does not exist. |

| | |
|------|-----------------------------------------------------------------------------------------------------------------------------------|
| 0680 | Form 44: Small employer investment tax credit (Part 1, line 8) is present. |
| 0690 | Form 44: Small employer real property tax credit (Part 1, line 9) is present. |
| 0700 | Form 44: Small employer new jobs tax credit (Part 1, line 10) is present. |
| 0705 | Form 44: Biofuel infrastructure investment tax credit (Part 1, line 11) is present |
| 0710 | Form 44: Tax from recapture of investment tax credit (Part 2, line 1) is present and Form 49R does not exist. |
| 0720 | Form 44: Tax from recapture of broadband equipment investment tax credit (Part 2, line 2) is present and Form 68R does not exist. |
| 0770 | Form 44: Tax from recapture of small employer investment tax credit (Part 2, line 3) is present. |
| 0780 | Form 44: Tax from recapture of small employer real property tax credit (Part 2, line 4) is present. |
| 0790 | Form 44: Tax from recapture of small employer new jobs tax credit (Part 2, line 5) is present. |
| 0795 | Form 44: Biofuel infrastructure investment tax credit (Part 2, line 6) is present |
| 1260 | Form 40 & Form 43: Hire One Credit reported and Form 72 does not exist |
| 1280 | Form 40 & Form 43: Value on Pass Through Income Tax Withheld (Line 47 & Line 66) |