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State Tax Commission

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:

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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

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

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**

FORM **40** EFO00089 08-04-11

8734

2011

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

- ☐ *IRS 305.290*
- ☐ *IRS 305.300*

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

PLEASE PRINT OR TYPE

Your first name and initial	Last name
IRS 070.10 & IRS 070.20	*IRS 060.10*
Spouse's first name and initial	Last name
IRS 070.30 & IRS 070.40	*IRS 065.10*
Mailing address	
IRS 075	
City, State, and Zip Code	
IRS 085 *IRS 095* *IRS 100*	

Your Social Security Number (required)

IRS SSN

Spouse's Social Security Number (required)

IRS 055

☐ ✓ Taxpayer deceased in 2011

☐ ✓ Spouse deceased in 2011

Do you need Idaho income tax forms mailed to you next year? *IRS 305.70 & IRS 305.75*

- ☐ 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 *IRS 150*
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, and 6b, if they apply.

Yourself a. *IRS 3O5.080*

Spouse b. *IRS 3O5.090*

c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here ..... c. *IRS 3O5.100*

First name	Last name	Social Security Number
IRS 310		

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	*IRS 195*	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	*IRS 355*	00
9. Total. Add lines 7 and 8	9		00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	*IRS 360*	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9. If you have an NOL and are electing to forego the carryback period, check here ☐ *IRS 305.225*	11	*IRS 365*	00

TAX COMPUTATION. See instructions, page 7.

12. CHECK
   a. If age 65 or older ..... *IRS 305.130* ☐ Yourself ☐ Spouse *IRS 305.140*
   b. If blind ..... *IRS 305.150* ☐ Yourself ☐ Spouse *IRS 305.160*
   c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. ☐ *IRS 305.170*

Standard Deduction For Most People

Single or Married filing Separately: $5,800

Head of Household: $8,500

Married filing Jointly or Qualifying Widow(er): $11,600

13. Itemized deductions. Include federal Schedule A	13	*IRS 370*	00
14. All state and local income or general sales taxes included on federal Schedule A, line 5	14	*IRS 375*	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	*IRS 380*	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	*IRS 385*	00
19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	*IRS 390*	00
20. Tax from tables or rate schedule. See instructions, page 36	20	*IRS 395*	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	IRS 400	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	IRS 420	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 IRS 425	00
28. **Sales/Use tax due on Internet, mail order, and other nontaxed purchases**				28 IRS 430	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44				29 IRS 435	00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER				30 IRS 440	00
31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments IRS 305.180 ☐				31 IRS 445 10	00
32. TOTAL TAX. Add lines 26 through 31				32 IRS 450	00
DONATIONS. See instructions, page 8. I wish to donate to:					
33. Nongame Wildlife Conservation Fund IRS 455	34. Idaho Children's Trust Fund IRS 460				
35. Special Olympics Idaho IRS 465	36. Idaho Guard and Reserve Family IRS 470				
37. American Red Cross of Greater Idaho Fund IRS 475	38. Veterans Support Fund IRS 480				
39. Idaho Foodbank IRS 555	40. Opportunity Scholarship Program IRS 560				
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) IRS 485					
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero o IRS 305.352 ☐					
To receive your grocery credit, enter the computed amount on line 42				42 IRS 490	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R				43 IRS 495	00
44. Special fuels tax refund IRS 500 Gasoline tax refund IRS 505 Include Form 75				44	00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding				45 IRS 510	00
46. 2011 Form 51 payment(s) and amount applied from 2010 return				46 IRS 515	00
47. Pass-through income tax withheld. Include Form(s) ID K-1				47	00
48. Hire One Act credit for new employees. Include Form 72				48 IRS 570	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		IRS 520	00
51. Penalty IRS 525 Interest from the due date IRS 530 Enter total	51		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account IRS 305.200 ☐			
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	IRS 535	00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	IRS 540	00
54. REFUND. Amount of line 53 to be refunded to you		IRS 545	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2012 estimated tax	55	IRS 550	00

56. **DIRECT DEPOSIT. See instructions** IRS 70.50 ☐ **Check if final deposit destination is outside the U.S.**

Routing No. I R S 0 3 5 Account No. I R S 0 3 0

Type of Account: ☐ IRS 040 Checking ☐ IRS 048 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

IRS 305.066 ☐ 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 IRS 120	Spouse's signature (if a joint return, BOTH MUST SIGN) IRS 125
Date	Daytime phone IRS 115	Preparer's EIN, SSN, or PTIN IRS 050
Paid preparer's signature		Address and phone number IRS 050

115295

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**

8734

FORM **43** EFO00091 08-11-11

IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN **2011**

AMENDED RETURN, check the box. See instructions, page 12 for the reasons for amending and enter the number. ▪ ☐ ▪ IRS 305.290 ▪ IRS 305.300

State Use Only

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

PLEASE PRINT OR TYPE

Your first name and initial: IRS 070.10 & IRS 070.20	Last name: IRS 060.10
Spouse's first name and initial: IRS 070.30 & IRS 070.40	Last name: IRS 065.10
Mailing address: IRS 075	
City, State, and Zip Code: IRS 085 IRS 095 IRS 100	

Your Social Security Number (required): IRS SSN

Spouse's Social Security Number (required): IRS 055

☐ ✓ Taxpayer deceased in 2011

☐ ✓ Spouse deceased in 2011

Do you need Idaho income tax forms mailed to you next year? IRS 305.70 & IRS 305.75 ▪ ☐ 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	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
Yourself	1 ▪ ☐ IRS 305.250	2 ▪ ☐	3 ▪ ☐	4 ▪ ☐	5 ▪ ☐
Spouse	▪ ☐ IRS 315.260	▪ ☐	▪ ☐	▪ ☐	▪ ☐

Full months in Idaho this year ▪ Yourself IRS 305.230 Spouse IRS 305.240 **cate current state of residence.** ▪ Yourself IRS 305.270 Spouse IRS 305.280

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

1. ☐ Single IRS 150
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, and 6b, if they apply.

Yourself a. ☐ IRS 3O5.080
Spouse b. ☐ IRS 3O5.090

c. List your dependents. If more than four dependents, continue on Form 39NR. Enter the total number here ..... c. ☐ IRS 3O5.100

First name	Last name	Social Security Number
IRS 310		

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

IDAHO INCOME. See instructions, page 13.		Idaho Amounts	
7. Wages, salaries, tips, etc. Include Form(s) W-2	7	IRS 355	00
8. Taxable interest income	8	IRS 360	00
9. Dividend income	9	IRS 365	00
10. Alimony received	10	IRS 370	00
11. Business income or (loss). Include federal Schedule C or C-EZ	11	IRS 375	00
12. Capital gain or (loss). If required, include federal Schedule D	12	IRS 380	00
13. Other gains or (losses). Include federal Form 4797	13	IRS 385	00
14. IRA distributions (taxable amount)	14	IRS 390	00
15. Pensions and annuities (taxable amount)	15	IRS 395	00
16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16	IRS 400	00
17. Farm income or (loss). Include federal Schedule F	17	IRS 405	00
18. Unemployment compensation	18	IRS 410	00
19. Other income. Include explanation	19	IRS 415	00
20. TOTAL INCOME. Add lines 7 through 19	20		00
IDAHO ADJUSTMENTS. See instructions, page 13.			
21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21	IRS 420	00
22. Tuition and fees, moving expenses, alimony paid, and student loan interest	22	IRS 425	00
23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23	IRS 430	00
24. Penalty on early withdrawal of savings	24	IRS 435	00
25. Other deductions. See instructions	25	IRS 440	00
26. TOTAL ADJUSTMENTS. Add lines 21 through 25	26		00
27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20			
If you have an NOL and are electing to forego the carryback period, check here ▪ ☐ IRS 305.225	27	IRS 445	00

IRS 305.066 ☐ 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: ▪ IRS 120	Date
Spouse's signature (if a joint return, BOTH MUST SIGN): ▪ IRS 125	Daytime phone: IRS 115
Paid preparer's signature: ▪	Preparer's EIN, SSN, or PTIN: ▪ IRS 050
Address and phone number: IRS 050	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.

Form 43 - 2011 EFO00091p2 08-11-11

		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	IRS 450	00		00
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29		00	IRS 455	00
30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR	30		00	IRS 460	00
31. TOTAL ADJUSTED INCOME. Add lines 28 and 29, less line 30	31	IRS 465	00	IRS 470	00

Standard Deduction For Most People

Single or Married filing Separately: $5,800

Head of Household: $8,500

Married filing Jointly or Qualifying Widow(er): $11,600

32. a. Check if age 65 or older ☐ Yourself IRS 305.130 ☐ Spouse IRS 305.140 b. Check if blind ☐ IRS 305.150 ☐ Spou IRS 305.160
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 61 ☐ IRS 305.170

33. Itemized deductions. Include federal Schedule A	33	IRS 475	00
34. All state and local income or general sales taxes included on federal Schedule A, line 5	34	IRS 480	00
35. Subtract line 34 from line 33	35		00
36. Standard deduction. See instructions page 14 to determine standard deduction amount if different than the Standard Deduction For Most People	36	IRS 485	00
37. Multiply **$3,700** by the number of exemptions claimed on line 6d	37	IRS 490	00
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
41. Idaho taxable income. Subtract line 40 from line 31, Column B	41	IRS 495	00
42. TAX from tables or rate schedule. See instructions, page 36	42	IRS 500	00
43. Income tax paid to other states. Include Form 39NR and other states returns	43	IRS 505	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	IRS 525	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	IRS 530	00
48. **Sales/Use tax due on Internet, mail order, and other nontaxed purchases**	48	IRS 535	00
49. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	49	IRS 540	00
50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	50	IRS 545	00
51. Permanent building fund. Check the box if you are receiving Idaho public assistance payments IRS 305.180 ☐	51	IRS 550 10	00
52. TOTAL TAX. Add lines 46 through 51	52	IRS 555	00

DONATIONS

I wish to donate to:

53. Opportunity Scholarship Program	IRS 660		
54. Idaho Guard and Reserve Family	IRS 560	55. Idaho Children's Trust Fund	IRS 565
56. Special Olympics Idaho	IRS 570	57. Nongame Wildlife Conservation	IRS 575
58. American Red Cross of Greater Idaho	IRS 580	59. Idaho Foodbank	IRS 655

60. TOTAL TAX PLUS DONATIONS. Add lines 52 through 59	60		00

PAYMENTS

61. Grocery credit. See instructions, page 16. Computed Amount (from worksheet) IRS 585
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter z IRS 305.352 ☐
To receive your grocery credit, enter the computed amount on line 61

61.	61	IRS 590	00
62. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39NR	62	IRS 595	00
63. Special fuels tax refund IRS 600 Gasoline tax refund IRS 605 Include Form 75	63		00
64. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	64	IRS 610	00
65. 2011 Form 51 payment(s) and amount applied from 2010 return	65	IRS 615	00
66. Pass-through income tax withheld. Include Form(s) ID K-1	66	IRS 665	00
67. Hire One Act credit for new employees. Include Form 72	67	IRS 670	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		IRS 620	00
70. Penalty IRS 625 Interest from the due date IRS 630 Enter total. Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings accour IRS 305.200 ☐	70		00
71. TOTAL DUE. Add lines 69 and 70. Make check or money order payable to the Idaho State Tax Commission	71	IRS 635	00

REFUND

72. OVERPAID. Line 68 minus lines 60 and 70	72	IRS 640	00
73. REFUND. Amount of line 72 to be refunded to you		IRS 645	00
74. ESTIMATED TAX. Amount of line 72 to be applied to your 2012 estimated tax	74	IRS 650	00

75. **DIRECT DEPOSIT. See instructions** IRS 70.50 ☐ **Check if final deposit destination is outside of the U.S.**

Routing No. I R S 0 3 5 Account No. I R S 0 3 0 Type of Account: ☐ IRS 040 Checking ☐ IRS 048 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

1 1 7 2 9 5

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

FORM **39R** EFO00088 09-01-11

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

2011

Name(s) as shown on return: 060

Social Security Number: 003

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in Form 40, line 7	1	080	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	085	00
3. Non-Idaho state and local bond interest and dividends	3	090	00
4. Idaho college savings account withdrawal	4	095	00
5. Bonus depreciation. Include computations	5	600	00
6. Other additions. Include explanation	6	100	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	0	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover 110 Idaho net operating loss carryback 115 Enter total here	1		00
2. State income tax refund if included in federal income	2	120	00
3. Interest from U.S. Government obligations	3	125	00
4. Insulation of Idaho residence	4	130	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	135	00
6. Child/dependent care. Include federal Form 2441	6	140	00
7. Social security and railroad benefits, if included in federal income	7	145	00
8. Retirement benefits deduction. Complete Part C	8	150	00
9. Technological equipment donation	9	155	00
10. Idaho capital gains deduction. Include Form CG	10	160	00
11. Active duty military pay earned outside of Idaho	11	165	00
12. Adoption expenses	12	170	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution 180 Account number 185	13	175	00
14. Idaho college savings program	14	190	00
15. Maintaining a home for the aged and/or developmentally disabled	15	195	00
16. Idaho lottery winnings, less than $600 per prize	16	200	00
17. Income earned on a reservation by an American Indian	17	205	00
18. Health insurance premiums	18	210	00
19. Long-term care insurance	19	215	00
20. Worker's compensation insurance	20	220	00
21. Bonus depreciation. Include computations 230	21	225	00
22. Other subtractions. Include explanation 240	22	235	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 24, for qualified retirement benefits.

1. If single enter $27,876, or if married filing jointly enter $41,814	1	245	00
2. Federal Railroad Retirement benefits received	2	250	00
3. Social Security benefits received	3	255	00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4	260	00
5. Qualified retirement benefits included in federal income	5	265	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6		00

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

D. Credit for Income Tax Paid to Other States. See instructions, page 24.

This credit is being claimed for taxes paid to: 270 (State name)

1. Idaho tax, Form 40, line 20	1	275	00
2. Other state's adjusted income	2	280	00
3. Idaho adjusted income from Form 40, line 11	3	285	00
4. Divide line 2 by line 3. Enter percentage here	4	290 %	
5. Multiply line 1 by line 4. Enter amount here	5	295	00
6. Other state's tax due less its income tax credits	6	300	00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	305	00

Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.

E. Credits for Contributions to Idaho Educational Entities, Idaho Youth and Rehabilitation Facilities, and Live Organ Donation Expenses. See instructions, page 24.

1. Credit for contributions to Idaho educational entities	1	580	00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2	585	00
3. Credit for live organ donation expenses	3	590	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

F. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 25.

1. 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
2. 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
3. List each family member you are claiming:

Name of Family Member First Name	Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
310	315	320	325	330	335 ☐ 340
345	350	355	360	365	370 ☐ 375
380	385	390	395	400	405 ☐ 410

4. Total amount claimed ($100 for each qualifying member but not more than $300). Enter here and on Form 40, line 43. (Credit cannot be claimed if you took $1,000 deduction on Part B, line 15.) 4 00

G. Dependents: (Continued from Form 40, page 1)

First Name	Last Name	Social Security Number
415	420	425
430	435	440
445	450	455
460	465	470
475	480	485
490	495	500

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

FORM **39NR** EFO00087 09-01-11

IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

2011

Name(s) as shown on return: 060

Social Security Number: 003

A. Additions. See instructions, page 25.		Column A - Total		Column B - Idaho	
1. Non-Idaho state and local bond interest and dividends	1		00	▪ 080	00
2. Idaho college savings account withdrawal	2		00	▪ 085	00
3. Bonus depreciation. Include computation 655	3		00	▪ 650	00
4. Other additions. Include explanation 095	4		00	▪ 090	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 ▪ 100 Idaho net operating loss carryback ▪ 105 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	▪ 110	00
4. Child/dependent care. Include federal Form 2441	4		00	▪ 115	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	▪ 125	00
7. Idaho resident - Active duty military pay earned outside of Idaho ▪	7	130	00	▪ 135	00
8. Idaho medical savings account - contributions and interest Financial institution 145 Account number 150	8		00	▪ 140	00
9. Idaho college savings program	9		00	▪ 155	00
10. Adoption expenses	10		00	▪ 160	00
11. Maintaining a home for the aged and/or developmentally disabled	11		00	▪ 165	00
12. Idaho lottery winnings, less than $600 per prize	12		00	▪ 170	00
13. Income earned on a reservation by an American Indian	13			▪ 175	00
14. Worker's compensation insurance	14		00	▪ 180	00
15. Partner's and shareholder's pass-through subtractions	15		00	▪ 185	00
16. Insulation of Idaho residence	16		00	▪ 190	00
17. Technological equipment donation	17		00	▪ 195	00
18. Health insurance premiums	18		00	▪ 200	00
19. Long-term care insurance	19		00	▪ 205	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	▪ 210	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	215	00	See instructions, page 30, for qualified retirement benefits to be included on lines 22e and 22g.	
b. Federal Railroad Retirement received						▪	22b	220	00		
c. Social Security benefits received						▪	22c	225	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	230	00		
f. Column A benefits. Smaller of line 22d or line 22e							22f		00		
g. Qualified retirement benefits included in Idaho gross income							22g			▪ 235	00
h. Divide line 22g by line 22e							22h			%	
i. Column B benefits deduction. Multiply line 22f by line 22h							22i			▪ 240	00
23. Nonresident military pay included in Form 43, line 28, Column A						▪	23	245	00		
24. Bonus depreciation. Include computations 255							24		00	▪ 250	00
25. Other subtractions. Include explanation 265							25		00	▪ 260	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: ▪ 270 (State name)

1	Idaho adjusted income from Form 43, line 31, Column B	1	275 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 ▪	2	280 00	
3.	Amount of income taxed by Idaho, and also taxed by another state ▪	3	285 00	
4.	Idaho tax, Form 43, line 42	4	290 00	
5.	Divide line 3 by line 1. Enter percentage here	5	295 %	
6.	Multiply line 4 by line 5			6 300 00
7.	Other state's tax due less its income tax credits ▪	7	305 00	
8.	Divide line 3 by line 2. Enter percentage here	8	310 %	
9.	Multiply line 7 by line 8			9 315 00
10.	Enter the smaller of line 6 or 9 here and on Form 43, line 43 ▪			10 320 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: ▪ 325 (State name)

1.	Idaho tax, Form 43, line 42	1	330 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 ▪	2	335 00	
3.	Idaho adjusted income from Form 43, line 31, Column B	3	340 00	
4.	Divide line 2 by line 3. Enter percentage here	4	345 %	
5.	Multiply line 1 by line 4. Enter amount here			5 350 00
6.	Other state's tax due less its income tax credits ▪			6 355 00
7.	Enter the smaller of line 5 or 6 here and on Form 43, line 43 ▪			7 360 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 ▪	1	635 00
2.	Credit for contributions to Idaho youth and rehabilitation facilities ▪	2	640 00
3.	Credit for live organ donation expenses ▪	3	645 00
4.	Total credits. Add lines 1 through 3. Enter total here and on Form 43, line 44	4	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.

1. 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
2. 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
3. List each family member you are claiming:

Name of Family Member First Name	Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
365 370	375	380	385	390	395
400 405	410	415	420	425	430
435 440	445	450	455	460	465

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.) 4 00

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

First Name	Last Name	Social Security Number
470	475	480
485	490	495
500	505	510
515	520	525

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

FORM **44** EFO00006 05-10-11

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	080	085
2. Credit for production equipment using postconsumer waste	2	090	095
3. Promoter sponsored event credit	3	100	
4. Credit for Idaho research activities. Include Form 67	4	115	120
5. Broadband equipment investment credit. Include Form 68	5	125	130
6. Incentive investment tax credit. Include Form 69	6	135	140
7. Small employer investment tax credit. Include Form 83	7	145	150
8. Small employer real property improvement tax credit. Include Form 84	8	155	160
9. Small employer new jobs tax credit. Include Form 85	9	165	170
10. Biofuel infrastructure investment tax credit. Include Form 71	10	175	180
11. Total business income tax credits allowed. Add lines 1 through 10	11	185	

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:		
1. Investment tax credit. Include Form 49R	1	190
2. Broadband equipment investment credit. Include Form 68R	2	195
3. Small employer investment tax credit. Include Form 83R	3	200
4. Small employer real property improvement tax credit. Include Form 84R	4	205
5. Small employer new jobs tax credit. Include Form 85R	5	210
6. Biofuel infrastructure investment tax credit. Include Form 71R	6	215
7. Total tax from recapture of income tax credit. Add lines 1 through 6	7	220

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 deprecation 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

FORM **49** EFO00030 05-11-11

IDAHO INVESTMENT TAX CREDIT

2011

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	080
b. Amount of investments for which you claimed the property tax exemption. Include Form 49E	1b	085
c. Subtract line 1b from line 1a. This is the amount of qualified investments on which you may earn the investment tax credit	1c	095
2. Credit earned. Multiply line 1c by 3%	2	100
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	105
4. Credit received through unitary sharing. Include a schedule	4	110
5. Carryover of investment tax credit from prior years. Include Form 49C or other schedule	5	115
6. Credit distributed to partners, shareholders or beneficiaries	6	120
7. Credit shared with unitary affiliates	7	125
8. Total credit available subject to limitation. Add lines 2 through 5 and subtract lines 6 and 7	8	130

PART II -- LIMITATION

1. Enter the Idaho income tax from your return			1	135
2. Credit for tax paid to other states			2	140
3. Idaho income tax after credit for tax paid to other states. Subtract line 2 from line 1			3	145
4. Credit for contributions to Idaho educational entities			4	150
5. Tax available after credits. Subtract line 4 from line 3	5	155		
6. 50% of tax after credit for tax paid other states. Multiply line 3 by 50%	6	160		
7. Investment tax credit available. Enter the amount from Part I, line 8	7	165		
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	170

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 31from 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 31from line 1	12	Numeric
675	F-1	Credit Earned	12	Numeric
~~**690**~~	~~**F-12**~~	~~**Allowed/Used in 2001**~~	~~**12**~~	~~**Numeric**~~ **(Removed)**
~~**695**~~	~~**F-13**~~	~~**Recaptured in 2001**~~	~~**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 31from 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

FORM **49C** EFO00047 07-14-11

IDAHO INVESTMENT TAX CREDIT CARRYOVER 2011

	1997	1998	1999	2000	2001	2002	2003
1. Credit earned	175	285	390	490	585	675	760
2. Allowed/used in 1997....	200						
3. Recaptured in 1997	205						
4. Allowed/used in 1998....	210	310					
5. Recaptured in 1998	215	315					
6. Allowed/used in 1999....	220	320	415				
7. Recaptured in 1999	225	325	420				
8. Allowed/used in 2000....	230	330	425	515			
9. Recaptured in 2000	235	335	430	520			
10. Allowed/used in 2001	240	340	435	525	610		
11. Recaptured in 2001	241	345	440	530	615		
12. Allowed/used in 2002....	245	350	445	535	620	700	
13. Recaptured in 2002	247	352	450	540	625	705	
14. Allowed/used in 2003....	250	355	455	545	630	710	785
15. Recaptured in 2003		357	457	550	635	715	790
16. Allowed/used in 2004....	255	360	460	555	640	720	795
17. Recaptured in 2004			463	557	645	725	800
18. Allowed/used in 2005....	260	365	465	560	650	730	805
19. Recaptured in 2005				563	652	735	810
20. Allowed/used in 2006....	265	370	470	565	655	740	815
21. Recaptured in 2006					657	742	820
22. Allowed/used in 2007....	270	375	475	570	660	745	825
23. Recaptured in 2007						747	827
24. Allowed/used in 2008....	275	380	480	575	665	750	830
25. Recaptured in 2008							831
26. Allowed/used in 2009....	277	382	482	577	667	752	832
27. Recaptured in 2009							
28. Allowed/used in 2010....	279	384	484	579	669	754	834
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	280	385	485	580	670	755	835
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	840	915	985	1050	1105	1150	1185
16. Allowed/used in 2004....	865						
17. Recaptured in 2004	870						
18. Allowed/used in 2005....	875	940					
19. Recaptured in 2005	880	945					
20. Allowed/used in 2006....	885	950	1010				
21. Recaptured in 2006	890	955	1015				
22. Allowed/used in 2007....	895	960	1020	1075			
23. Recaptured in 2007	900	965	1025	1080			
24. Allowed/used in 2008....	905	970	1030	1085	1130		
25. Recaptured in 2008	906	975	1035	1090	1135		
26. Allowed/used in 2009....	907	976	1037	1092	1137	1172	
27. Recaptured in 2009	908	977	1040	1095	1140	1175	
28. Allowed/used in 2010....	909	978	1041	1096	1141	1176	1188
29. Recaptured in 2010		979	1042	1097	1142	1177	1202
30. Recaptured in 2011.....			1044	1099	1144	1179	1204
31. In each column, add lines 16 through 30							
32. In each column, subtract line 31 from line 1	910	980	1045	1100	1145	1180	1205
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

FORM **49E** EFO00031 04-12-11

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

2011

Use this form to elect the qualified investment exemption (QIE) from property tax for property placed in service during calendar year 2011.

Name	Social Security Number or EIN
060	003

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 2011 from property tax for 2012 and 2013. 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 carry-overs 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 2011 080
If you had a short period tax year during calendar year 2011 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 (Describe what the asset is, including make, model and serial number)	County in Which Asset Located	Date Placed in Service	Qualifying Loss Year (Identify beginning and ending dates)			New or Used	Original Cost
085	090	095	100	105	to	110	115	120
125	130	135	140	145	to	150	155	160
165	170	175	180	185	to	190	195	200
205	210	215	220	225	to	230	235	240
245	250	255	260	265	to	270	275	280
285	290	295	300	305	to	310	315	320
325	330	335	340	345	to	350	355	360
365	370	375	380	385	to	390	395	400

(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 2012. You must also include 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

FORM **49R** EFO00033 06-29-11

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	080
B	085
C	090
D	095
E	100

PART II -- ORIGINAL IDAHO INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property placed in service	105	140	175	210	245
2. Cost or other basis	110	145	180	215	250
3. Credit percentage	3%	3%	3%	3%	3%
4. Original credit. Multiply line 2 by line 3	115	150	185	220	255
5. Date property ceased to qualify	120	155	190	225	260
6. Number of full years between the date on line 1 and the date on line 5	125	160	195	230	265

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table in instructions	130	165	200	235	270
8. Tentative recapture tax. Multiply line 4 by line 7	135	170	205	240	275

9. Add line 8, columns A through E	280
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts	285
11. Add lines 9 and 10	290
12. Credit recapture distributed to shareholders, partners or beneficiaries	295
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	300
14. Add lines 12 and 13	305
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	310

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 **CG**
EFO00093
06-16-11

IDAHO CAPITAL GAINS DEDUCTION

2011

(See instructions for qualifying Idaho property.)

Name(s) as shown on return		Social Security Number
IRS 070.10	IRS 060.10	

1. List qualifying capital gains and losses not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)
080	085	090	095	100	105
110	115	120	125	130	135
140	145	150	155	160	165
170	175	180	185	190	195
200	205	210	215	220	225
230	235	240	245	250	255
260	265	270	275	280	285
290	295	300	305	310	315

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2	320
3. Qualifying capital gain or (loss) from installment sales. Include federal Form 6252	3	325
4. Qualifying capital gain or (loss) from sales of business property. Include federal Form 4797	4	330
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5	335
6. Add amounts in column f of line 1 and lines 2 through 5	6	340
7. Qualifying capital loss carryover. See instructions	7	345
8. Net gain or (loss). Subtract line 7 from line 6	8	350
9. If line 8 is a gain, multiply line 8 by 60%	9	355
10. Capital gain net income included in federal adjusted gross income. See instructions	10	360
11. Enter the smaller of line 9 or 10 here and on Form 39R, Part B, line 10, or Form 39NR, Part B, line 6	11	365

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~~	~~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 – 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 years'~~	~~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 2nd 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

NOL Application				
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
NOL Application				
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
NOL Application				
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

FORM **56**

EFO00051
06-16-11

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 *year to year*										
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

FORM **56** EFO0005106 06-16-11

Page 2

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 *year to year*										
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

FORM **67** EFO00037 08-25-11

CREDIT FOR IDAHO RESEARCH ACTIVITIES 2011

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. ☐ *090*

If you elect to be treated as a start-up company for purposes of the Idaho research credit, check the box. ☐ *095*
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	*100*
5. Cost of supplies used in Idaho	5	*105*
6. Rental or lease costs of computers used in Idaho	6	*110*
7. Enter the applicable percentage of contract research expenses	7	*115*
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	*120* %
10. Enter average annual Idaho gross receipts from page 2, Part C	10	*125*
11. Base amount. Multiply line 10 by the percentage on line 9	11	*130*
12. Subtract line 11 from line 8. If zero or less, enter zero	12	*135*
13. Multiply line 8 by 50%	13	*140*
14. Enter the smaller amount from line 12 or line 13	14	*145*
15. Add lines 3 and 14	15	*150*
16. Credit earned. Multiply line 15 by 5%	16	*155*
17. Pass-through share of credit from a partnership, S corporation, estate or trust	17	*160*
18. Credit received through unitary sharing. Include a schedule	18	*165*
19. Carryover of credit for Idaho research activities from prior years	19	*170*
20. Credit distributed to partners, shareholders or beneficiaries	20	*175*
21. Credit shared with unitary affiliates	21	*180*
22. Total credit available subject to limitations. Add lines 16 through 19 and subtract lines 20 and 21	22	*185*

CREDIT LIMITATIONS

23. Enter the Idaho income tax from your tax return			23	*190*
24. a. Credit for tax paid to other states	24a	*195*		
b. Credit for contributions to Idaho educational entities	24b	*200*		
c. Investment tax credit	24c	*205*		
d. Credit for contributions to Idaho youth and rehabilitation facilities	24d	*210*		
e. Credit for production equipment using postconsumer waste	24e	*215*		
f. Promoter sponsored event credit	24f	*220*		
g. Add lines 24a through 24f			24g	*225*
25. Net income tax after allowance of other credits. Subtract line 24g from line 23			25	*230*
26. Total credit available subject to limitations. Enter the amount from line 22			26	*235*
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 4			27	*240*

CREDIT CARRYOVER

28. Total credit available subject to limitations. Enter the amount from line 22	28	*245*
29. Credit allowed. Enter the amount from line 27	29	*250*
30. Credit carryover to future years. Subtract line 29 from line 28. Enter the amount here and on Form 44, Part I, line 4	30	*255*

Use Part A or Part B to compute the fixed-base percentage. If the company 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. 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. Enter this amount on page 1, line 10.

For Parts A, B and C, determine Idaho gross receipts using the multistate apportionment rules.

Part A - Fixed-Base Percentage

		Column A Idaho Qualified Research Expenses		Column B Idaho Gross Receipts
1. Enter the amounts for each year				
a. 1984	1a	260		265
b. 1985	1b	270		275
c. 1986	1c	280		285
d. 1987	1d	290		295
e. 1988	1e	300		605
f. Total Idaho qualified research expenses. Add lines 1a through 1e in Column A	1f	310		
g. Total Idaho gross receipts. Add lines 1a through 1e in Column B			1g	315
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	320 %

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 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 year beginning after 1993 (1st, 2nd, 3rd...). See instructions 325

		Column A Qualified Research Expenses for Research conducted in Idaho (Column A of table)		Column B 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	330		335
b. 5th Year	2b	340		345
c. 6th Year	2c	350		355
d. 7th Year	2d			365
e. 8th Year	2e	370		375
f. 9th Year	2f	380		385
g. 10th Year	2g	390		395
h. Total qualified research expenses for research conducted in Idaho for applicable years. Add the amounts in Column A	2h	400		
i. Total Idaho gross receipts for the same tax years. Add the amounts in Column B			2i	405
3. Divide Line 2h by line 2i			3	410 %
4. Percent for applicable year as indicated in the table in the instructions on page 3, Column C			4	415 %
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	120 %

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	425		
b. 2nd preceding tax year	1b	430		
c. 3rd preceding tax year	1c	435		
d. 4th preceding tax year	1d	440		
e. Total annual Idaho gross receipts for the previous four tax years. Add lines 1a through 1d			1e	445
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	450

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 20**11**. 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

FORM **68** EFO00038 08-02-11

IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

2011

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). *Include a complete list and approval from the Idaho PUC*	1	080
2. Credit earned. Multiply line 1 by 3%	2	095
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	100
4. Credit received through unitary sharing. Include a schedule	4	105
5. Credit received by transfer. Include Idaho Statement of Credit Transfer, Form 70	5	110
6. Carryover of broadband equipment investment credit from prior years	6	115
7. Carryover eliminated due to recapture in 2011. Enter the amount from Form 68R, line 13. Include Form 68R	7	120
8. Credit distributed to partners, shareholders or beneficiaries	8	125
9. Credit shared with unitary affiliates	9	130
10. Credit transferred to another taxpayer. Include Form 70	10	135
11. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 10	11	140

CREDIT LIMITATIONS

12. Enter the Idaho income tax from your tax return			12	145
13. a. Credit for tax paid to other states	13a	150		
b. Credit for contributions to Idaho educational entities	13b	155		
c. Investment tax credit	13c	160		
d. Credit for contributions to Idaho youth and rehabilitation facilities	13d	165		
e. Credit for production equipment using postconsumer waste	13e	170		
f. Promoter sponsored event credit	13f	175		
g. Credit for Idaho research activities	13g	180		
h. Add lines 13a through 13g			13h	185
14. Net income tax after other credits. Subtract line 13h from line 12			14	190
15. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 11 or b. $750,000			15	195
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	200

CREDIT CARRYOVER

17. Total credit available subject to limitations. Enter the amount from line 11	17	205
18. Broadband equipment investment credit allowed. Enter the amount from line 16	18	210
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	215

FORM **68** EFO00038 08-02-11

IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

2011

Name(s) as shown on return	Social Security Number or EIN
060	003

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). *Include a complete list and approval from the Idaho PUC*	1	080
2. Credit earned. Multiply line 1 by 3%	2	095
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	100
4. Credit received through unitary sharing. Include a schedule	4	105
5. Credit received by transfer. Include Idaho Statement of Credit Transfer, Form 70	5	110
6. Carryover of broadband equipment investment credit from prior years	6	115
7. Carryover eliminated due to recapture in 2011. Enter the amount from Form 68R, line 13. Include Form 68R	7	120
8. Credit distributed to partners, shareholders or beneficiaries	8	125
9. Credit shared with unitary affiliates	9	130
10. Credit transferred to another taxpayer. Include Form 70	10	135
11. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 10	11	140

CREDIT LIMITATIONS

12. Enter the Idaho income tax from your tax return			12	145
13. a. Credit for tax paid to other states	13a	150		
b. Credit for contributions to Idaho educational entities	13b	155		
c. Investment tax credit	13c	160		
d. Credit for contributions to Idaho youth and rehabilitation facilities	13d	165		
e. Credit for production equipment using postconsumer waste	13e	170		
f. Promoter sponsored event credit	13f	175		
g. Credit for Idaho research activities	13g	180		
h. Add lines 13a through 13g			13h	185
14. Net income tax after other credits. Subtract line 13h from line 12			14	190
15. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 11 or b. $750,000			15	195
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	200

CREDIT CARRYOVER

17. Total credit available subject to limitations. Enter the amount from line 11	17	205
18. Broadband equipment investment credit allowed. Enter the amount from line 16	18	210
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	215

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

FORM **68R** EFO00039 06-29-11

RECAPTURE OF IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

Name(s) as shown on return	Social Security Number or EIN
060	003

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

Properties	Property Description
A	080
B	085
C	090
D	095
E	100

PART II -- ORIGINAL IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

	Properties				
	A	B	C	D	E
1. Date property placed in service	105	140	175	210	245
2. Cost or other basis	110	145	180	215	250
3. Credit percentage	3%	3%	3%	3%	3%
4. Original credit. Multiply line 2 by line 3	115	150	185	220	255
5. Date property ceased to qualify	120	155	190	225	260
6. Number of full years between the date on line 1 and the date on line 5	125	160	195	230	265

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table in instructions	130	165	200	235	270
8. Tentative recapture tax. Multiply line 4 by line 7	135	170	205	240	275

9. Add line 8, columns A through E	280
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts	285
11. Add lines 9 and 10	290
12. Credit recapture distributed to shareholders, partners or beneficiaries	295
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. The amount on this line reduces the carryover available to the current year	300
14. Add lines 12 and 13	305
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	310

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

FORM **69** EFO00040 08-17-11

IDAHO INCENTIVE INVESTMENT TAX CREDIT

2011

Name(s) as shown on return	Social Security Number or EIN
060	003

CREDIT AVAILABLE SUBJECT TO LIMITATION

1.	Credit carryover from 2010 (2010 Form 69, line 17)	1	080
2.	Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2011	2	085
3.	Credit received through unitary sharing in 2011. Include a schedule	3	090
4.	Credit received by transfer in 2011. Include Form 70	4	095
5.	Elimination of carryover related to property no longer used in Idaho during the tax year	5	100
6.	Credit distributed to partners, shareholders or beneficiaries	6	105
7.	Credit shared with unitary affiliates	7	110
8.	Credit transferred to another taxpayer in 2011. Include Form 70	8	115
9.	Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8	9	120

CREDIT LIMITATIONS

10.	Enter the Idaho income tax from your tax return			10	125
11.	a. Credit for tax paid to other states	11a	130		
	b. Credit for contributions to Idaho educational entities	11b	135		
	c. Investment tax credit	11c	140		
	d. Credit for contributions to Idaho youth and rehabilitation facilities	11d	145		
	e. Credit for production equipment using postconsumer waste	11e	150		
	f. Promoter sponsored event credit	11f	155		
	g. Credit for Idaho research activities	11g	160		
	h. Broadband equipment investment credit	11h	165		
	i. Add lines 11a through 11h			11i	170
12.	Net income tax after other credits. Subtract line 11i from line 10			12	175
13.	Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. $500,000			13	180
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	185

CREDIT CARRYOVER

15.	Total credit available subject to limitations. Enter the amount from line 9	15	190
16.	Credit allowed. Enter the amount from line 14	16	195
17.	Credit carryover to future years. Subtract line 16 from line 15. Enter the amount here and on Form 44, Part I, line 6	17	200

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 "ID72Rb"
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**

FORM 72 EFO00242 09-20-11

IDAHO HIRE ONE ACT CREDIT 2011

Name(s) as shown on return	Social Security Number or EIN
060	003

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 who met the criteria in Part I, lines 1 through 4. See instructions.

1. Average number of employees during the tax year	1	080
2. Average number of employees during the three preceding tax years	2	085
3. Average number of employees during the preceding tax year	3	090
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	095

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	100		
b. At least $15 per hour in a county with an unemployment rate of less than 10%	1b	105		
2. Add lines 1a and 1b. Include Form 72-S			2	110

PART IV. CREDIT ALLOWED

1. Credit percentage	1	115 %
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	120

FORM **72-S**
EFO00244
09-20-11

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	***125***								
2	***130***								
3	***135***								
4	***140***								
5	***145***								
6	***150***								
7	***155***								
8	***160***								
9	***165***								
10	***170***								
11	***175***								
12	***180***								
13	***185***								
14	***190***								
15	***195***								
16	***200***								
17	***205***								
18	***210***								

Page _____ of _____

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
NOTE: Enter total of Gasoline Tax Due and Special Fuels Tax Due on Line 31 Form 40, or Line 52 Form 43.				
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

FORM **75** EFO00055 10-10-08

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. ▪ ☐ Farming *095*
2. ▪ ☐ Logging *100*
3. ▪ ☐ Construction *105*
4. ▪ ☐ Trucking *110*
5. ▪ ☐ Manufacturing *115*
6. ▪ ☐ Landscaping & tree service *120*
7. ▪ ☐ Well drilling *125*
8. ▪ ☐ Equipment rental/leasing *130*
9. ▪ ☐ Concrete/asphalt/gravel *135*
10. ▪ ☐ Excavating *140*
11. ▪ ☐ Golf course *145*
12. ▪ ☐ Outfitter *150*
13. ▪ ☐ Mining *155*
14. ▪ ☐ Other (describe) *160* _____ *165*

Section III. NONTAXABLE USE **Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.**

IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in

1. ▪ ☐ Stationary engines *170*
2. ▪ ☐ Unregistered equipment **(list)** _____ *175* _____ *180*
3. ▪ ☐ Refrigeration unit with separate tank *185*
4. ▪ ☐ Intrastate motor vehicles off-highway miles **(attach Form 75-II** *190*
5. ▪ ☐ IFTA power take-off and auxiliary engine allowances **(attach Form 75-IC)** *195*
6. ▪ ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances **(attach Form 75-IMV)** *200*
7. ▪ ☐ Federal, state, and local government motor vehicles *205*
8. ▪ ☐ Aircraft (see instructions) *210*
9. ▪ ☐ Other **(describe)** _____ *215* *220*

***IDAHO TAX-PAID gasoline used in**

10. ▪ ☐ Stationary engines *225*
11. ▪ ☐ Unregistered equipment **(list)** _____ *230* _____ *235*
12. ▪ ☐ Refrigeration unit with separate tank *240*
13. ▪ ☐ IFTA auxiliary engine allowance **(attach Form 75-IC)** *245*
14. ▪ ☐ Intrastate motor vehicle auxiliary engine allowance **(attach Form 75-IMV)** *250*
15. ▪ ☐ Aircraft (see instructions) *255*
16. ▪ ☐ Commercial motor boat *260*
17. ▪ ☐ Other **(describe)** _____ *265* *270*

* Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

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 ▪ $ *275*
2. Special fuels tax refund from page 2, Section V, line 6 ▪ *280*
3. Gasoline tax due from page 2, Section VI, line 4 ▪ *285*
4. Special fuels tax due from page 2, Section VI, line 5 ▪ *290*
5. Total of use tax due from page 2, Section VII, line 8 ▪ *295*

300 ☐ I paid the use tax with my sales/use tax return. Permit number _____ *305*

6. **Refund.** If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference ▪ *310*
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 ▪ *315*

▪ ☐ 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

Title Daytime phone

Paid preparer's signature Preparer's EIN, SSN or PTIN ▪

Address and phone number

Call 334-7660 in the Boise area or (800) 972-7660 toll free.

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

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) .... ▪	320	325	330	335	340	345	
2. Total nontaxable gallons (whole gallons)..... ▪	350	355	360	365	370	375	
3. Tax rate	.25	.07	.06	.25	.181	.197	
4. Fuels tax refund	380	385	390	395	400	405	
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)..... ▪	410	415	420	425	430	435	
2. Tax rate	.25	.07	.06	.25	.181	.197	
3. Fuels tax due	440	445	450	455	460	465	
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 ..... ▪	470	475	480	485	490	495	
2. Average price per gallon (carry 4 decimal places x.xxxx)..... ▪	500	505	510	515	520	525	
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon ..... ▪	530	535	540	545	550	555	
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%).....	560	565	570	575	580	585	
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 deprecation 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 Commssion
PO Box 83784
Boise ID 83707-3784

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

518010001 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

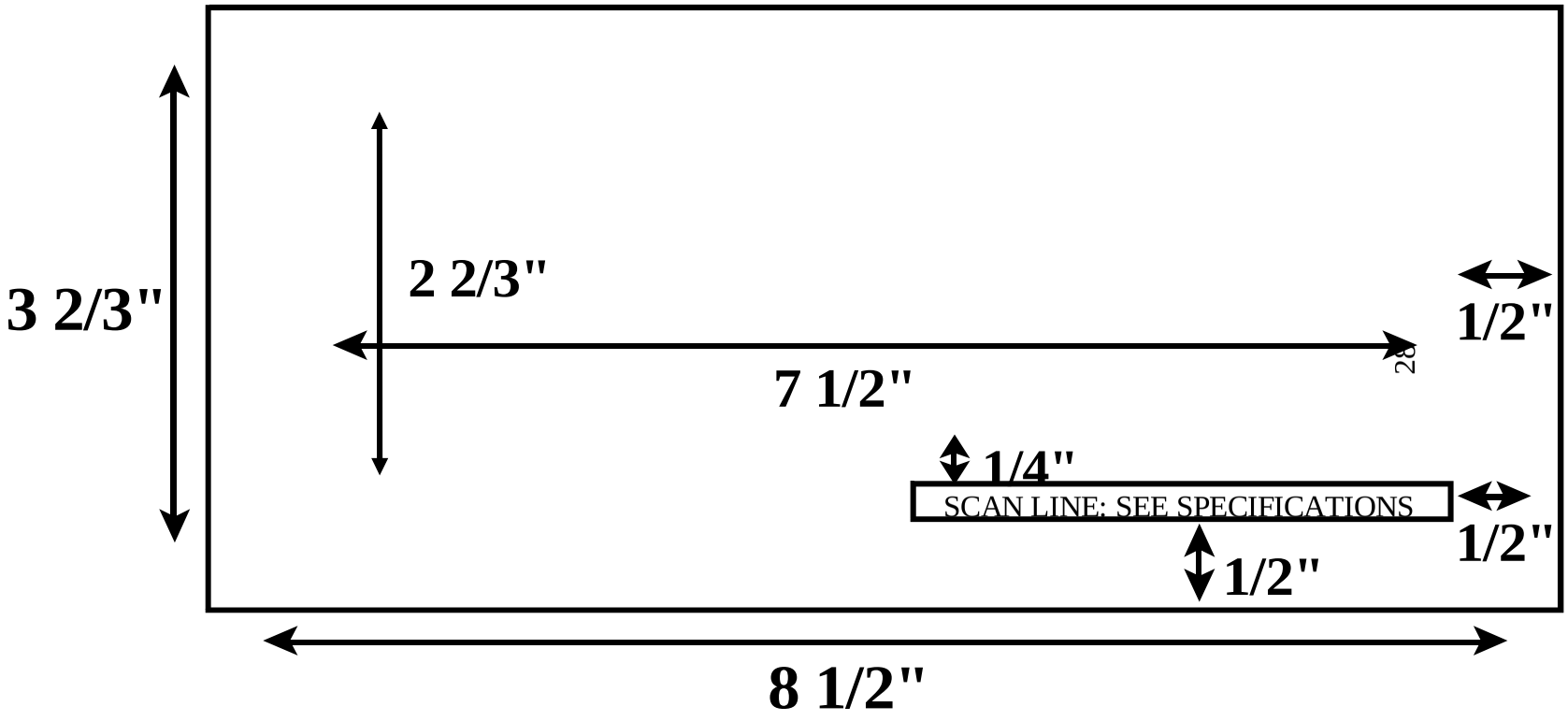
Mail to: Idaho State Tax Commssion
PO Box 83784
Boise ID 83707-3784

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

123456789 000000000 REVE 01 1208 A 72 6

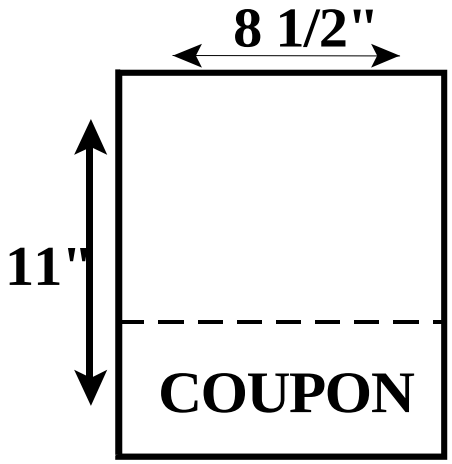
2011

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 scanable 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)