

Other Substitute Returns Specifications

(Sales Tax, Withholding, etc.)

*** The full-page returns included in these specifications do not include income tax returns. For income tax returns, see “Income Tax Substitute Forms Specifications.”**

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Introduction

The Idaho State Tax Commission accepts substitute or reproduced tax returns; however, those returns must meet the requirements of the Tax Commission's original returns.

The Tax Commission has established these guidelines and standards for software developers, computer tax processors, business returns companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax returns.

Idaho scans and images all tax returns.

Coupon size Tax Returns

Form 41EST – Payment of Estimated Idaho Corporation Income Tax

Form 850 – Idaho Sales and Use Tax Return

Form 910 – Idaho Withholding Payment Voucher

Form 1150 – Idaho Travel and Convention Tax Return

Form 1250 – Greater Boise Auditorium Sales Tax Return

Form 3850 – Nez Perce County Sales Tax Return

Full-page Tax Returns

Form 967 – Idaho Annual Withholding Report (2 Formats: 1 for M/Q/Y filers; 1 for Split Monthly filers)

Form 1350 – Tobacco Products Tax Return

Form 1450 – Fuel Distributor Tax Report

Form 1550 – Cigarette Tax Return

Form 1650 – Beer Wholesalers and Breweries Tax Return

Form 1752 – Wine Distributors, Wineries, and Wine Direct Shippers Tax Return

Form 3150 – International Fuel Tax Agreement Return (IFTA)

Standards for All Substitute Returns

A substitute return is one designed for use in place of an original Tax Commission-issued return. Returns must be developed to meet the requirements of the original returns. A substitute return must duplicate the appearance and layout of the official Tax Commission returns including:

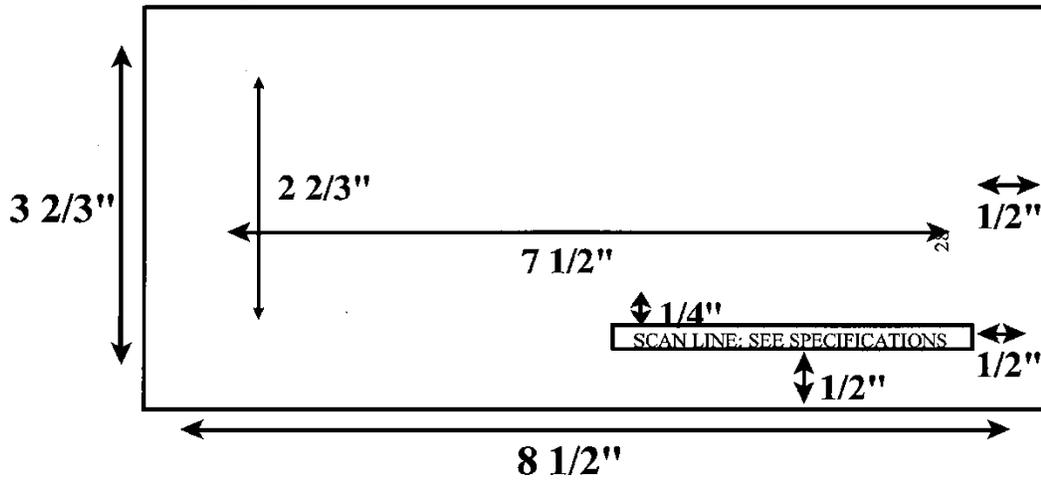
- Layout and font size, style, and margins
- Special keying symbols, line numbers, and code numbers

A company that develops any substitute return must get approval from the Tax Commission before releasing or distributing the substitute return to its customers or clients.

Returns that do not change from one year to the next and have been approved previously do not need to be resubmitted for approval again.

Samples of Coupon and Full Page Returns

Coupon-Size Form With Scan Line



30

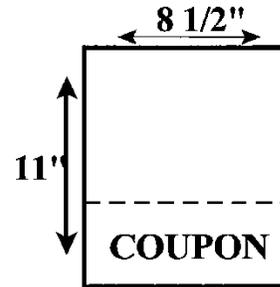
Form size: 3 2/3" X 8 1/2"

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

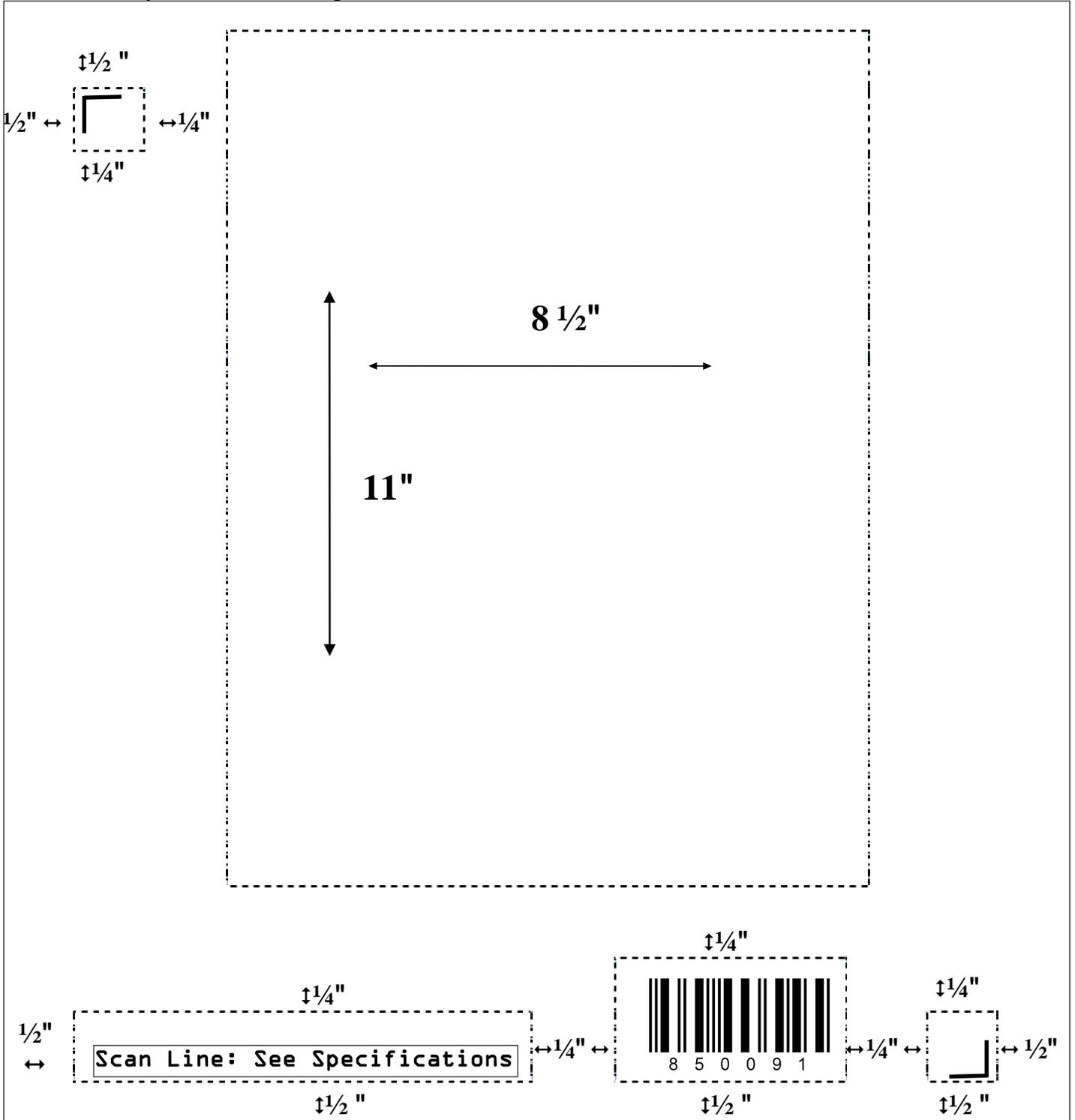
If coupon is printed on 8 1/2" X 11" paper, print the coupon at the bottom of the page with the dotted line at 3 2/3" from the bottom. (See Diagram at right).



NOTE: Not to scale

Full Page Return with Scan Line

Note: This is a general guide to placement; the anchors and boxes on substitute scannable returns must be placed and measured exactly as shown on the original return.



Note: not to scale

Form size: 8 1/2" x 11"

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

OCR Scan Line: .10 inches in height

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

Specific Guidelines and Standards for 8 ½ x 11 Full-Page Tax Returns

All substitute returns should be printed on a laser printer if possible. Returns printed on ink jet or dot matrix printers may be rejected if processing is adversely affected.

Page Orientation

Page orientation is as follows:

Form 967 – Idaho Annual Withholding Report – **Portrait**

Form 1350 – Tobacco Products Tax Return – **Portrait**

Form 1450 – Fuel Distributor Tax Report – **Landscape**

Form 1550 – Cigarette Tax Return - **Portrait**

Form 1650 – Beer Wholesalers and Breweries Tax Return - **Portrait**

Form 1752 – Wine Distributors, Wineries, and Wine Direct Shippers Tax Return - **Portrait**

Form 3150 – International Fuel Tax Agreement Return (IFTA) - **Portrait**

Margins

Margins on substitute returns should be the same as on the official Tax Commission return.

Shading

Some official Tax Commission returns contain shading. Please include shading where shown on the official Tax Commission returns.

Form Fonts

All substitute returns should be printed in a font that closely resembles the font used on the original return.

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are essential codes to the Tax Commission's returns processing system. All substitute full-page tax returns must include these symbols and line numbers.

Anchors

Anchors are the fixed markers located at the **upper left** and **lower right** corners of Idaho's full page returns (except Form 1450, see sample attached) that allow the scanner to orient each page of each return and line-up the data fields. An anchor consists of an angle bar formed by the intersection of one horizontal line and one vertical line ¼ of an inch in length with a 2-point (2/72") thickness. There must be ½ of an inch clearance from the edge of the return to the outside edge of the anchor. No solid, black area should be within ½ inch of any anchors inside edges.

1-D Barcode

The Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36pt barcode font. The barcode is located in the lower right corner of each page of the scannable full page return except for Form 1450, see sample attached.

*Your barcode data must contain your specific NACTP vendor code. This data varies by return and return page number. A list of your barcode data may be obtained via e-mail from substituteforms@tax.idaho.gov or by calling 208-334-7545.

Each barcode consists of bars representing six characters as shown in the table below:

	1-digit version	3-digit form number	2-digit Vendor Code Number
Form 967	8	500	91
Form 1350	6	400	91
Form 1450, pg 1	6	340	91
Form 1450, pg 2	6	342	91

Form 1550	6	410	91
Form 1650	9	430	91
Form 1752	9	450	91
Form 3150	6	380	91

Scannable Returns

Tax Commission full-page tax returns are optically read on high-speed scanners. Original returns should always be submitted. All optically-scanned returns have anchors printed at the corners of the form and a large box for tax due/refund amounts. All characters and numbers must be centered within each box.

Boxes

As stated previously, the Tax Commission will use a large box for the following areas:

- Tax Due
- Refund

OCR Scan line

Coupon-size tax returns contain an OCR scan line located in the **lower right corner** of the return. Full-page scannable tax returns contain an OCR scan line located in the **lower left corner** of the return.

The OCR scan line *must* be OCR-A 10-Pitch (10 characters per inch – fixed print).

It must also contain the following information in the following order:

- | | |
|---|-------------------------|
| 1. Employer Identification Number (EIN) or Social Security Number (SSN) | 9 digits |
| 2. Idaho License/Permit Number (assigned by Tax Commission) | 9 digits |
| 3. Name Control (name control rules to follow) | 4 characters |
| 4. Tax Code | 2 digits |
| | 05 = Business |
| | 06 = Unclaimed Property |
| | 08 = Sales |
| | 09 = Withholding |
| | 11 = Travel & Conv. |
| | 12 = Greater Boise Aud. |
| | 13 = Tobacco |
| | 14 = Fuel Distributor |
| | 15 = Cigarette |
| | 16 = Beer |
| | 17 = Wine |
| | 31 = IFTA |
| 5. Tax Period (month & year) | 4 digits |
| 6. Filing Cycle Code (A, B, M, Q, S or Y) | 1 Alpha character |

7. Transaction Code

2 digits

- 50 = All tax forms except Forms 41EST, 1752, 967 & 910
- 10 = Form 41EST
- 52 = Form 1752
- 67 = Form 967
- 94 = Form 910 (for **2009** & forward tax periods)
- 95 = Form 910 (for **2008** & prior tax periods)

8. Check Digit (check digit rules to follow)

1 digit

There must be at least ¼” clearance on all sides of the scan line.

NOTE: Include leading zeros. Do *not* include hyphens.

Example: permit # 1234 would be: 000001234

Example: EIN # 12-3456789 would be: 123456789

Example: SSN # 123-45-6789 would be: 123456789

Filing Cycle Table

	A-Annual	B-Split Monthly	M-Monthly	Q-Quarterly	S-Semiannual	Y-Yearly
Form 41EST	✓					
Form 850			✓	✓	✓	✓
Form 910		✓	✓	✓		✓
Form 967		✓	✓	✓		✓
Form 1150			✓	✓	✓	✓
Form 1250			✓	✓	✓	✓
Form 1350			✓			
Form 1450			✓			
Form 1550			✓			
Form 1650			✓			
Form 1752			✓			
Form 3150				✓		✓
Form 3850			✓	✓	✓	✓

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhn's Sum of Digits*. It can be found in the scan line of all of the OCR scannable tax returns. The check digit is found in position **39** of the scan line. The calculation to validate the check digit is performed on positions **1 through 38** of the scan line. 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, HYPHEN (-) = 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 003456321 JOHN 14 0906 M 50 7

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check Digit validation calculations are done as follows:

9 x 1=9
8 x 2=16 1+6=7
7 x 1=7
6 x 2=12 1+2=3
5 x 1=5
4 x 2=8
3 x 1=3
2 x 2=4
1 x 1=1
0 x 2=0
0 x 1=0
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
1(J) x 1=1
6(O) x 2=12 1+2=3
8(H) x 1=8
5(N) x 2=10 1+0=1
1 x 1=1
4 x 2=8
0 x 1=0
9 x 2=18 1+8=9
0 x 1=0
6 x 2=12 1+2=3
4(M) x 1=4
5 x 2=10 1+0=1
0 x 1=0
TOTAL 113

1. Sum of the digits. Sum equals 113.
2. Divide the sum by 10. $113/10 = 11$ with a remainder of 3.
3. Subtract the remainder from 10. $10 - 3 = 7$.
4. The check digit equals 7.

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

For Individuals (sole proprietors) the 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 1209 A 95 4

John Doe (Person): The name control would be **DOE_** (space after "E")
518010001 123456321 DOE 01 1209 A 95 9

Don Ho (Person): The name control would be **HO__** (Two spaces after "O")
518010001 123456321 HO 01 1209 A 95 0

Sam O'Neil: The name control would be **ONEI** (remove the apostrophe)
518010001 123456321 ONEI 01 1209 A 95 0

Jane Sky-Jones: The name control would be **SKY-** (hyphen is acceptable part of name control)
518010001 123456321 SKY- 01 1209 A 95 7

Business Name Control Samples

ABC The name control would be **ABC_** (Space at the end after the "C")
987654321 000456321 ABC 01 1209 A 95 3

AB C The name control would also be **ABC_** (Remove spaces in the middle and compact the letters. Space is at the end)
987654321 000456321 ABC 01 1209 A 95 3

A+B, Inc: The name control would be **ABIN** (Remove the "+" and the comma)
987654321 000456321 ABIN 01 1209 A 95 6

A/B/C The name control would be **ABC_** (Remove the "/"'s and compact the letters. Space after "C")
987654321 000456321 ABC 01 1209 A 95 3

A/B/C Company The name control would be **ABCC** (Remove the "/"'s and compact the letters)
987654321 000456321 ABCC 01 1209 A 95 7

John Doe Inc. (Business): The name control would be **JOHN**
987654321 000456321 JOHN 01 1209 A 95 8

The ABC Company: The name control would be **ABCC** (Disregard “The” as part of the name control)
987654321 000456321 ABCC 01 1209 A 95 7

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

Approval for Reproduced or Substitute Tax Returns

To obtain approval to generate substitute scannable Idaho tax returns, form developers must:

- Provide one contact that coordinates development.
- Include a cover letter/e-mail with contact information with the substitute return request(s). Please include your e-mail address and a list of the submitted returns.
- Include one blank sample copy of each return submitted for approval.
- Include five sample copies that contain variable data in all possible locations and positions on each return. Variable data may be sample data rather than actual taxpayer data.

Helpful hints:

- Substitute returns must contain all current data elements included on the state-provided form.
- Substitute returns must be proofread prior to submission to the state.
- Substitute returns must include your identifying information (as agreed upon by the developer and the Tax Commission) and the form version date in the **upper right corner** of the first page of each return.
- You may reproduce any Idaho scannable tax return. The reproductions must be identical to the official Tax Commission returns.
- The Tax Commission will verify that line references, data dots, boxes and any reference to percentages are correct. We will verify that revision dates, headers of the returns, form name and year matches our return, and we will also check scanlines, cornerstones, boxes and barcodes for accuracy. The Tax Commission won't verify the verbiage or spelling of words.

Forms will be returned if they contain significant errors or aren't the most current version of our form.

Substitute returns won't be accepted by fax. Submit all substitute tax returns in:

PDF format to: **substituteforms@tax.idaho.gov**

Paper format to: **Substitute Forms Document Coordinator**
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise ID 83712

Approval Turnaround Time for Reproduced or Substitute Tax Returns

The approval process begins with a visual verification of all scanlines, data fields, barcode validation, and anchor placement. Returns will be reviewed and developers should receive:

- Notification of approval or deficiencies within 10 business days.
 - All reviewed returns will be faxed with a cover letter indicating approval or any changes required.

The approval process ends with a validation of completed scanlines, data fields, barcode and anchor placement processing through the scanning equipment for readability.

Resubmit Approval Process for Reproduced or Substitute Tax Returns

- The attached cover letter sent with your returns will let you know if your returns must be resubmitted.
- Resubmitted returns won't be accepted by fax.
- Returns will be reviewed and developers will receive:
 - Notification of approval or deficiencies within 10 business days.

Sample Returns

F O R M 41EST PAYMENT OF ESTIMATED IDAHO BUSINESS INCOME TAX

Federal Employer Identification No.
29-0555056

Check here if there was a mailing address change

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

SAMPLE

For tax year
beginning
ending
Payment
due

VOUCHER	3
DATE DUE	7/15/2010
	11/1/2009
	10/31/2010

Date	Telephone

Return this voucher with check or money order payable to:
Idaho State Tax Commission
P.O. Box 76, Boise, Idaho 83707

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

File this return on-line at:

tax.idaho.gov/filing.htm



FORM 850 IDAHO SALES AND USE TAX RETURN

RT0850
4/18/2003

PERMIT NO. 002563420 FROM 07/01/2009 TO 09/30/2009
TAX DUE ON OR BEFORE 10/20/2009

Mailing Address Change Cancel Permit

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

1. Total Sales.....		
2. Less nontaxable sales.....		
3. Net taxable sales (line 1 minus line 2).....		
4. Items subject to use tax.....		
5. Total taxable (add lines 3 and 4).....		
6. Tax (6 % of Line 5).....		
7. Adjustments (attach explanation).....		
8. Tax due (total of lines 6 and 7).....		
9. Penalty (add after due date).....		
10. Interest (add after due date).....		
11. Total due.....		

I do hereby swear or affirm that this information is true and correct to the best of my knowledge

Authorized Signature	Date
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Mail to:
State Tax Commission
PO Box 76
Boise, Idaho 83707

SAMPLE

REV OPS QC WINE DIRECT SHIPPER
PO BOX 36
BOISE ID 83722-0410



File this return on-line at:

tax.idaho.gov/filing.htm



FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER

ACCOUNT NO.
003123121

FROM
04/01/2009
TAX DUE ON OR BEFORE
07/31/2009

TO
06/30/2009

Mailing Address Change

Cancel Account

94

RT0910
01/08/2004

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

REV OPS QC WINE DIRECT SHIPPER
PO BOX 36
BOISE ID 83722-0410

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount

	00
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I do hereby swear or affirm that this information is true and correct to the best of my knowledge

Authorized Signature	Date
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123456789 003123121 REVE 09 0609 0 94 9

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

File this return on-line at:

tax.idaho.gov/filing.htm



1150 IDAHO TRAVEL AND CONVENTION TAX RETURN

PERMIT NO.
005555555

FROM
04/01/2009

TO
06/30/2009

Mailing Address Change

Cancel Permit

R1150
4/18/2003

TAX DUE ON OR BEFORE
07/20/2009

1. Total lodging sales	•		
2. Less nontaxable lodging sales	•		
3. Total taxable lodging sales.....			
4. Tax (2% of line 3)	•		
5. Adjustments (attach explanation).....	•		
6. Tax due (total of lines 4 & 5).....			
7. Penalty (add after due date)	•		
8. Interest (add after due date)	•		
9. Total due			

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

I do hereby swear or affirm that this information
is true and correct to the best of my knowledge

Authorized Signature	Date
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Mail to:
State Tax Commission
PO Box 76
Boise, Idaho 83707

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

File this return on-line at:

tax.idaho.gov/filing.htm



1250 GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250
8/31/2006

PERMIT NO. 004242424 FROM 04/01/2009 TO 06/30/2009
TAX DUE ON OR BEFORE 07/20/2009

Mailing Address Change Cancel Permit

1. Total room sales		
2. Less nontaxable room sales		
3. Total taxable room sales.....		
4. Tax (5 % of line 3)		
5. Adjustments (attach explanation)		
6. Tax due (total of lines 4 & 5).....		
7. Penalty (add after due date)		
8. Interest (add after due date)		
9. Total due		

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

I do hereby swear or affirm that this information is true and correct to the best of my knowledge

Authorized Signature	Date
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Mail to:
State Tax Commission
PO Box 76
Boise, Idaho 83707

MANAGEMENT SERVICES
IDAHO STATE TAX COMMISSION
PO BOX 36
BOISE ID 83722-0001

File this return on-line at:

tax.idaho.gov/filing.htm



N 3850 NEZ PERCE COUNTY LOCAL OPTION SALES AND USE TAX RETURN

R3850
4/18/2003

PERMIT NO. 010101010 FROM 01/01/2009 TO 06/30/2009

Mailing Address Change Cancel Permit

TAX DUE ON OR BEFORE
07/20/2009

MANAGEMENT SERVICES
IDAHO STATE TAX COMMISSION
PO BOX 36
BOISE ID 83722-0001

1. Total Nez Perce County sales.....	•		
2. Less nontaxable sales.....	•		
3. Net taxable sales (line 1 minus line 2).....	•		
4. Items subject to use tax.....	•		
5. Total taxable (add lines 3 and 4).....	•		
6. Tax (0.5% of line 5)	•		
7. Adjustments (attach explanation).....	•		
8. Tax due (total of lines 6 and 7).....	•		
9. Penalty (add after due date)	•		
10. Interest (add after due date).....	•		
11. Total due.....	•		

I do hereby swear or affirm that this information is true and correct to the best of my knowledge

Authorized Signature	Date
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Mail to:
State Tax Commission
PO Box 76
Boise, Idaho 83707

967 IDAHO ANNUAL WITHHOLDING REPORT

RO967A 09/24/2009

ACCOUNT NO.

TAX YEAR

DUE ON OR BEFORE

000256312

2009

03/01/2010

Mailing address change

Cancel Account

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

Return mailing address: Idaho State Tax Commission
PO Box 76
Boise, Idaho 83707-0076

Wages and Withholding

- 1. Total Idaho taxable wages reported on W-2s
2. Total Idaho tax withheld on W-2s and 1099s.....

State use only
.....
.....

- 3. Total tax paid for calendar year 2009
4. Remaining tax due or (overpaid). Subtract line 3 from line 2.
5. Penalty on balance owed. If line 4 is zero or a credit, enter 0.
6. Interest on balance owed. If line 4 is zero or a credit, enter 0.
7. Total due. Add lines 4, 5, and 6.

Statements Submitted

- 8. Number of W-2s for the year (send W-2s with this form.)
9. Number of 1099s with Idaho withholding for the year (send 1099s with this form.)

Check box if 1099s were submitted through combined federal/state filing

- 10. Total number of statements. Add lines 8 and 9
11. Statement penalty. Add after due date.
Multiply line 10 by \$2 per month for each full or part month overdue.
If submitted by due date, enter 0.

12. Add lines 7 and 11

12a. Total due

12b. Total refund

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Authorized Signature Date



8 5 0 0 9 1

967 IDAHO ANNUAL WITHHOLDING REPORT

RO967B 09/25/2009

ACCOUNT NO. 000256312

TAX YEAR 2009

DUE ON OR BEFORE 03/01/2010

Mailing address change

Cancel Account

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

Return mailing address: Idaho State Tax Commission PO Box 76 Boise, Idaho 83707-0076

Wages and Withholding

- 1. Total Idaho taxable wages reported on W-2s
2. Total Idaho tax withheld on W-2s and 1099s
3. Tax payments for calendar year 2009
3a. Enter income tax withheld 1/01/09 to 1/15/09
3b. Add tax payments for period 1/16/09 to 1/15/10
3c. Less income tax withheld 1/01/10 to 1/15/10
3d. Total tax paid during the year. (Add lines 3a and 3b, subtract line 3c.)
4. Remaining tax due or (overpaid). Subtract line 3d from line 2.
5. Penalty on balance owed. If line 4 is zero or a credit, enter 0.
6. Interest on balance owed. If line 4 is zero or a credit, enter 0.
7. Total due. Add lines 4, 5, and 6.

Statements Submitted

- 8. Number of W-2s for the year (send W-2s with this form.)
9. Number of 1099s with Idaho withholding for the year (send 1099s with this form.)
Check box if 1099s were submitted through combined federal/state filing
10. Total number of statements. Add lines 8 and 9.
11. Statement penalty. Add after due date. Multiply line 10 by \$2 per month for each full or part month overdue. If submitted by due date, enter 0.
12. Add lines 7 and 11
12a. Total due
12b. Total refund

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Authorized Signature Date



8 5 0 0 9 1

Form 1350

State of Idaho
TOBACCO PRODUCTS TAX RETURN
(OTHER THAN CIGARETTES)

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

Permit Number: 001212121
Period Ending: 8/31/2009

Due: 9/21/2009

- AMENDED RETURN
- Address Change
- Cancel Permit

NOTE: Report all figures at "wholesale sales price" as defined by Idaho Code section 63-2551.
Round all figures to whole dollar amounts.

Did you distribute any taxable roll-your-own tobacco from any nonparticipating manufacturer for this tax period?
If yes, attach From TB 1301-NP Yes No

PURCHASES

1. In-state distributors: Total purchases this month. See instructions		
Out-of-state distributors: Check the box and see instructions (from TB 1350A, line 36)	<input type="checkbox"/>	

DEDUCTIONS

2. In-state distributors: Out-of-state sales (from TB 1350B, line 36)		
Out-of-state distributors: Enter zero		
3. In-state distributors: Tax Exempt sales to other Idaho distributors (from TB 1350C, Part I, line 13) Out-of-state distributors: Enter zero		
4. Sales to exempt organizations (from TB 1350C Part II, line 13)		
5. Products destroyed or returned to manufacturer		
6. Other deductions (attach complete explanation)		
7. Total deductions (add lines 2, 3, 4, 5, and 6)		

TAX COMPUTATION

8. Taxable amount (subtract line 7 from line 1)		
9. Tax due or [refund] (multiply line 8 by 40%)		
10. Tax credit or tax due from previous periods, or bad debt credit. See instructions		
11. Total tax due or [refund] (subtract line 10 from line 9)		
12. Penalty _____ • Interest _____ • Enter Total		

13a. Total tax due (add lines 11 and 12)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13b. Total refund (from line 11)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

I certify under penalties of perjury that this return, with schedules, is true, correct and complete to the best of my knowledge.

Authorized signature	Title	Date	Phone
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Return with your payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076
You must file this return even if no tax is due.



License Number 000000111
 EIN 29-2929292

Period Ending 08/31/2009
 DUE 9/30/2009

1450 Distributor's Fuel Tax Report - Idaho

R1450S
 11/28/2007

Remittance

Please do not write in this space

REVENUE OPERATIONS QUALITY CONTROL
 PO BOX 36
 BOISE ID 83722-0036

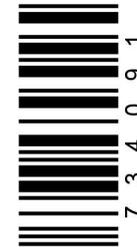
AMENDED RETURN

Check box if applicable.

Address Change

Cancel Permit

	Gasoline including ethanol and ethanol blends	Aviation Gasoline	Jet Fuel	Diesel (undyed) including biodiesel and biodiesel blends	Diesel (dye added)	Other Distillates	Propane	Natural Gas
1. Beginning physical inventory: (Must agree with prior month's ending inventory)								
2. Receipts:								
3. Disbursements:								
4. Transfers: (from one product to another)								
5. Gain or (Loss): (Casualty losses only, must attach explanation)								
6. Ending physical inventory: (Must agree with actual ending inventory)								
7. Gross taxable gallons:								
8. LESS: Tax-paid purchases:								
9. Net taxable gallons (before allowance)								
10. Gallons (after allowance)								
11. Tax computation								
12. Gaseous fuel permit fees								
13. Net tax due								



Distributor's Fuel Tax Report - Idaho

Company Name REVENUE OPERATIONS QUALITY CONTROL	License Number 000000011	EIN 29-2929292	Month/Year Aug-2009
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14. Tax due	•		
15. Penalty on tax	•		
16. Interest on tax	•		
17. Total tax, penalty, interest	•		
18. Transfer fee gallons (from Transfer Fee Worksheet)	•		
19. Transfer fee due	•		
20. Penalty on transfer fee	•		
21. Interest on transfer fee	•		
22. Total transfer fee, penalty, interest			
23a. Grand total due	•	<input type="text"/>	
23b. Refund due	•	<input type="text"/>	



I certify under penalty of perjury that this return, with required schedules, is true, correct and complete to the best of my knowledge.	Authorized signature • <input type="text"/>	Date	Phone Number
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TRANSFER FEE WORKSHEET - Do not include propane or natural gas	
A. Receipts - total of all fuel types from page 1, line 2	• <input type="text"/>
B. Exports - total of all fuel types from Schedule(s) 7	• <input type="text"/>
C. Gallons delivered to licensed distributor - transfer fee not collected (total of Schedule 6)	• <input type="text"/>
D. Gallons received from licensed distributor - transfer fee paid (total of Schedule 1)	• <input type="text"/>
E. Gallons delivered to Indian tribe - transfer fee not collected (total of Schedule 10U)	• <input type="text"/>
F. Gallons delivered to the railroad	• <input type="text"/>
G. Gallons of petroleum product repackaged into containers of 55 gallons or less	• <input type="text"/>
H. Gallons subject to transfer fee (Line A minus the totals of lines B, C, D, E, F, and G.) Enter on line 18 of the Distributor's Fuel Tax Report	<input type="text"/>

State of Idaho
CIGARETTE TAX RETURN

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

Permit Number: 002566666
Period Ending: 8/31/2009

Due: 9/21/2009

- AMENDED RETURN
- Address Change
- Cancel Permit

PART I. CIGARETTE INVENTORY RECONCILIATION

1.	Beginning inventory of unstamped cigarettes from ending inventory of previous report. Include any unsold out-of-state stamped cigarettes .....	.
2.	Purchases of unstamped cigarettes (from CG 1501F, Part II, line 7) .....	.
3.	Beginning inventory plus purchases (add lines 1 and 2) .....	.
4.	Ending inventory of unstamped cigarettes. Include out-of-state stamped cigarettes .....	.
5.	Total cigarettes to account for (subtract line 4 from line 3) .....	.
6.	MANUFACTURERS AND OUT-OF-STATE DISTRIBUTORS/STAMPERS ONLY: Check the box and enter total cigarettes sold or shipped into Idaho • <input type="checkbox"/>	
7.	Out-of-state sales (from CG 1502, line 21) .....	.
8.	Tax exempt sales to INDIANS and MILITARY (from CG 1503A, line 21) .....	.
	• _____ Indians		
	• _____ Military		
9.	Tax exempt sales to OTHER WHOLESALERS (from CG 1503B, line 21) .....	.
10.	Other distribution of exempt or unstamped cigarettes. Attach supporting documentation .....	.
11.	Total exempt sales (add lines 7, 8, 9, and 10) .....	.
12.	Total cigarettes subject to Idaho tax (subtract line 11 from line 5 or line 6) .....	.

PART II. TAX COMPUTATION

Did you stamp cigarettes from any nonparticipating manufacturer for this tax period? If yes, attach Form CG 1501-NP	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13.	Total cigarettes stamped (from Part III, line 10, page 2 of this form) .....	.	
14.	Tax due on stamps affixed during this tax period (multiply line 13 by .0285) .....	.	
15.	Discount for affixing stamps during this tax period (multiply line 14 by .033) .....	.	
16.	Credit for stamped cigarettes returned to the manufacturer or that can no longer be sold. (See instructions.) .....	.	
17.	Net tax due or [refund] (subtract lines 15 and 16 from line 14) .....	.	
18.	Adjustment from previous periods (attach notification letter), or bad debt credit (attach explanation) .....	.	
19.	Total tax due or [refund] (add lines 17 and 18) .....	.	
20.	Penalty • _____ Interest • _____ Enter total .....	.	
21a.	Total tax due (add lines 19 and 20)	<input type="text"/>	<input type="text"/>
21b.	Total refund (from line 19)	<input type="text"/>	<input type="text"/>

I certify under penalties of perjury that this return, with schedules, is true, correct and complete to the best of my knowledge.

Authorized signature	Title	Date	Phone
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Return with your payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

You must file this return even if no tax is due.



PART III. IDAHO UNAFFIXED STAMP RECONCILIATION

	A 20/pack	B 25/pack	
1. Beginning inventory of unaffixed stamps (ending inventory from previous return)	1 •	•	
2. Fuson and water decals received (from Part V total below)	2 •	•	
3. Total unaffixed stamps to account for this tax period (add lines 1 and 2)	3 •	•	
4. Ending inventory of unaffixed stamps (actual ending inventory count for this tax period)	4 •	•	
5. Stamps destroyed or returned (attach Form CG 403)	5 •	•	
6. Total deductions (add lines 4 and 5)	6 •	•	
7. Total stamps applied this tax period (subtract line 6 from line 3)	7 •	•	
8. Cigarettes per pack	8 X 20	X 25	
9. Convert to total cigarettes (multiply line 7 by line 8)	9 •	•	
10. Total cigarettes stamped (sum of line 9, columns A and B). Carry to front page, Part II, line 13.			10 •

PART IV. IDAHO STAMPED CIGARETTE RECONCILIATION

1. Beginning inventory of stamped cigarettes (ending inventory of stamped cigarettes from Part IV, line 5 of previous return)	1	•
2. Stamped cigarettes previously sold and returned to inventory for resale	2	•
3. Total cigarettes stamped this tax period (should equal Part III, line 10 above)	3	•
4. Total stamped cigarettes distributed this tax period	4	•
5. Ending inventory of stamped cigarettes (actual count)	5	•

PART V. IDAHO STAMPS RECEIVED

	Date Issued	Invoice No.	Fuson and Water Decals	
			QUANTITY	
			20/pack	25/pack
1.	•	•	•	•
2.	•	•	•	•
3.	•	•	•	•
4.	•	•	•	•
5.	•	•	•	•
6.	•	•	•	•
7.	TOTAL		•	•

Enter on Part III,
line 2, Col. A above

Enter on Part III,
line 2, Col. B above

Form 1650

State of Idaho
BEER WHOLESALERS AND BREWERIES TAX RETURN

REV OPS QC WINE DIRECT SHIPPER
PO BOX 36
BOISE ID 83722-0410

AMENDED RETURN

Permit Number: 003124066

Period Ending: 10/31/2009

Due: 11/16/2009

Address Change

Cancel Permit

ALL STOCK AMOUNTS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON

ACCOUNTABLE GALLONS

- 1. Beginning inventory from ending inventory of previous report
 - 2. Total purchases (from BR 1601, line 20)
 - 3. Beginning inventory plus purchases (add lines 1 and 2)
 - 4. Ending inventory (actual count)
 - 5. Spoilage (CLAIM ACTUAL SPOILAGE ONLY
If greater than .5% (.005) of line 2, attach documentation)
 - 6. Total deductions (add lines 4 and 5)
 - 7. Total taxable gallons (subtract line 6 from line 3)
- BREWERIES ONLY: BEGIN HERE WHOLESALERS: DO NOT USE THIS LINE
- 8. Check the box and enter total gallons sold: BREWERY - CHECK THIS BOX

EXEMPTIONS

- 9. Sales/Transfers to in-state wholesalers (from BR 1602, line 20)
- 10. Sales/Transfers to out-of-state wholesalers (from BR 1603, line 20)
- 11. Sales to military or liquor dispensaries (from BR 1604, line 20)
- 12. Other exempt sales or transactions (attach complete explanation)
- 13. Total exemptions (add lines 9, 10, 11 and 12)

TAX COMPUTATION

- 14. Total taxable gallons: WHOLESALERS: subtract line 13 from line 7
 BREWERIES: subtract line 13 from line 8
- 15. Tax due or [refund] (multiply line 14 by \$.15)
- 16. Credit from previous periods (attach notification letter)
- 17. Total tax due or [refund] (subtract line 16 from line 15)
- 18. Penalty • _____ Interest • _____ Enter total
- 19a. Total due (add lines 17 and 18)
- 19b. Total refund (from line 17)

I certify under penalties of perjury that this return, with schedules, is true, correct and complete to the best of my knowledge.

Authorized signature	Title	Date	Phone
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Return with your payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

You must file this return even if no tax is due.



Form 1752

State of Idaho
WINE DISTRIBUTORS, WINERIES, AND WINE DIRECT SHIPPERS
TAX RETURN

REV OPS QC WINE DIRECT SHIPPER
PO BOX 36
BOISE ID 83722-0410

Permit Number: 003124066
Period Ending: 10/31/2009

Due: 11/16/2009

- AMENDED RETURN
- Address Change
- Cancel Permit

ROUND ALL STOCK AMOUNTS TO THE NEAREST WHOLE GALLON

ACCOUNTABLE GALLONS

1. Beginning inventory from ending inventory of previous report	•	
2. Total purchases (from WI 1721, line 20)	•	
3. Beginning inventory plus purchases (add lines 1 and 2)	•	
4. Ending inventory (actual count)	•	
5. Spoilage (CLAIM ACTUAL SPOILAGE ONLY. If greater than .75% (.0075) of line 2, attach documentation)	•	
6. Total deductions (add lines 4 and 5)	•	
7. Total taxable gallons (subtract line 6 from line 3)	•	
DISTRIBUTORS: DO NOT USE LINE 8 WINERIES/DIRECT SHIPPERS: BEGIN ON LINE 8		
8. Check the box and enter total gallons sold. WINERIES/DIRECT SHIPPERS - CHECK THIS BOX	• <input type="checkbox"/>	
Direct shippers proceed to line 14 and enter amount from line 8.		

EXEMPTIONS

9. Sales/Transfers to in-state distributors (from WI 1722, line 20)	•	
10. Sales/Transfers to out-of-state distributors (from WI 1723, line 20)	•	
11. Sales to military or liquor dispensaries (from WI 1724, line 20)	•	
12. Other exempt sales or transactions (attach complete explanation)	•	
13. Total exemptions (add lines 9, 10, 11, and 12)	•	

TAX COMPUTATION

14. Total taxable gallons (DISTRIBUTORS: subtract line 13 from line 7) (WINERIES: subtract line 13 from line 8) (DIRECT SHIPPERS: enter amount from line 8)	•	
15. Tax due or [refund] (multiply line 14 by \$.45)	•	
16. Credit from previous periods (attach notification letter)	•	
17. Total tax due or [refund] (subtract line 16 from line 15)	•	
18. Penalty • _____ Interest • _____ Enter total	•	

19a. Total tax due (add lines 17 and 18) •

19b. Total refund (from line 17) •

I certify under penalties of perjury that this return, with schedules, is true, correct and complete to the best of my knowledge.

Authorized signature	Title	Date	Phone
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Return with your payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

You must file this return even if no tax is due.



9 4 5 0 9 1

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

IFTAL7
11/20/2006

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

1. LICENSE NUMBER: ID290555056

PERIOD: 6/30/2009
DUE: 7/31/2009

- AMENDED RETURN
- Address Change
- Cancel License

2. LICENSEE NAME

REVENUE OPERATIONS QUALITY CONTROL

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL

Fuel	Total miles traveled	÷	Total gallons used	=	Average MPG (See instructions)
2-Diesel#		÷		=	
		÷		=	
		÷		=	
		÷		=	

1=Gasoline 2=Diesel# 3=Gasohol
4=Propane 5=LNG 6=CNG7=Ethanol
8=Methanol 9=E-85 0=M-85 A=A55
Includes Biodiesel and Biodiesel Blends

4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
JURIS-DICTION	FUEL TYPE	TAX RATE	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS (8 ÷ AvgMPG from 3)	TAX PAID GALLONS *	NET TAXABLE GALLONS (9 - 10)	TAX DUE/REFUND (11 X 6)	INTEREST DUE (See instructions)	TOTAL DUE/REFUND (12 + 13)
				<i>(Round to nearest whole mile and gallon)</i>			<i>(Enter negative numbers in brackets i.e. <50>)</i>			
TOTALS										
				SUBTOTAL (columns 12, 13 and 14, page 1)						
				SUBTOTAL (columns 12, 13 and 14, page(s) 2)						

MAIL REPORT WITH PAYMENT TO: Idaho State Tax Commission Motor Fuels PO Box 76 Boise, Idaho 83707-0076	15. TOTAL DUE/REFUND ALL JURISDICTIONS (total of subtotal column 14)	•	
	16. PENALTY (\$50.00 or 10% of total of subtotal column 12, whichever is greater)	•	
	17. PREVIOUS CREDIT	•	
	18a. TOTAL DUE	•	<input type="text"/>
	18b. TOTAL REFUND	•	<input type="text"/>

I certify under penalties of perjury that this report is true, correct and complete to the best of my knowledge.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

Signature	Title	Phone	Date
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* Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

