

Other Substitute Return Specifications (Sales Tax, Withholding, etc...)

September 2016



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Introduction

The Idaho State Tax Commission (ISTC) accepts substitute or reproduced tax forms. These forms must meet the requirements of ISTC's original forms. ISTC has established these guidelines and standards for software developers, computer tax processors, business forms companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms.

Approval for Reproduced or Substitute Tax Returns

A company that develops any substitute return must get approval from ISTC before releasing or distributing the substitute return to its customers or clients. Any changes to the return by the developer after the original approval must be resubmitted for additional approval.

In an effort to protect confidential taxpayer information, ISTC will not send out Employer Identification Numbers (EIN) and Social Security Numbers (SSN) on ISTC generated documents. A ten digit reference number will be used for all permit based documents that are mailed by ISTC. All substitute tax returns from vendors are still expected to have the EIN and SSN number placed according to the specifications listed below.

The approval process begins with a visual verification of all scan lines, margins, data fields, barcode validation, and anchor placement to quickly identify layout errors. The approval process is completed through our imaging equipment for intelligent character recognition, system validation, and check digit verification.

Developers will receive notification of their forms results within 10 business days. All reviewed returns will be faxed or e-mailed with a statement indicating approval or notice of required changes.

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

When applicable, please adhere to the NACTP standards (<http://www.nactp.org/>).

On a developers first subdocument submission, a *Developer Contact Information Form* will be sent to the development company. This information will only be used by subdocument approval staff. Please return all of the information to ISTC within five business days.

For all tax types included in this document, ISTC requires one blank sample copy and five data filled copies. The data filled copies must have variable data in all data entered positions on each return.

Substitute forms will not be accepted by fax. Submit all substitute income tax forms by either:

PDF format to: substituteforms@tax.idaho.gov

Paper format to:

Mailing Address

Substitute Forms Document Coordinator
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Physical Address

Substitute Forms Document Coordinator
Idaho State Tax Commission
800 E Park Blvd Plaza IV
Boise ID 83712-7742

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 forms must include your NACTP vendor ID number and the form version date.
- You may reproduce any Idaho scannable tax return. The reproductions must be identical to the official Tax Commission returns.
- The Tax Commission will verify accuracy of line references, data dots, boxes, and any reference to percentages. The Tax Commission will check the revision dates, header of the returns, form name, year, anchors, response boxes, and barcodes for accuracy. The Tax Commission won't verify verbiage or spelling.

Coupon-Size Tax Returns

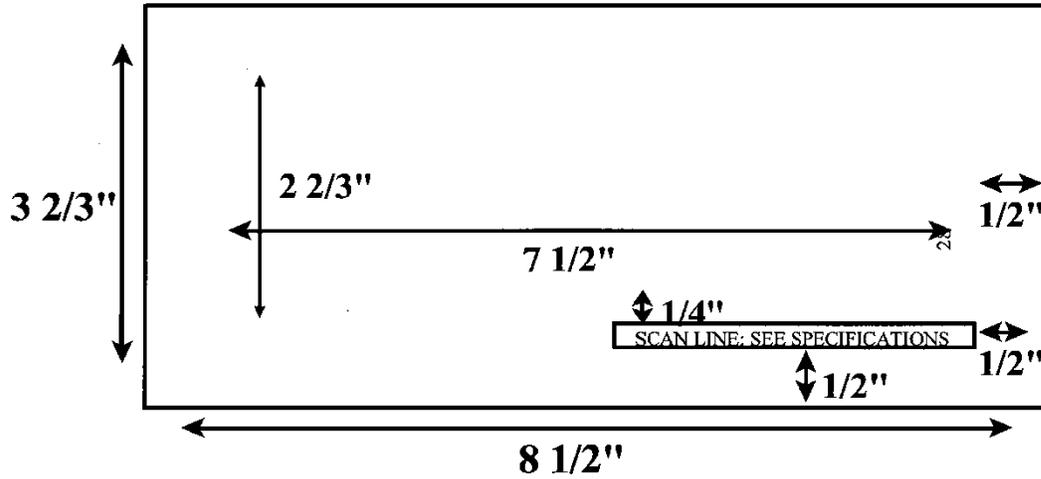
- Form 41EST – Payment of Estimated Idaho Business Income Tax
- Form 51 – Payment of Estimated Idaho Individual Income Tax
- Form 850 – Idaho Sales and Use Tax Return
- Form 910 – Idaho Withholding Payment Voucher
- Form 1150 – Idaho Travel and Convention Tax Return
- Form 1250 – Greater Boise Auditorium Sales Tax Return
- Form 3950 – E911 Prepaid Wireless Fee Return

Full-Page Tax Returns

- Form 967 – Annual Withholding Report
- Form 1350 – Tobacco Products Tax Return
- Form 1450 – Distributor's Fuel 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 (IFTA) Return

Samples of Coupon and Full-Page Returns

Coupon-Size Form With Scan Line



Form size: $3 \frac{2}{3}$ " X $8 \frac{1}{2}$ "

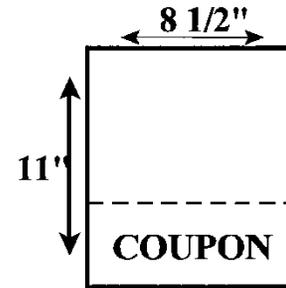
OCR Scan Line: $\frac{1}{2}$ " from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum $\frac{1}{4}$ " between scan line & print above

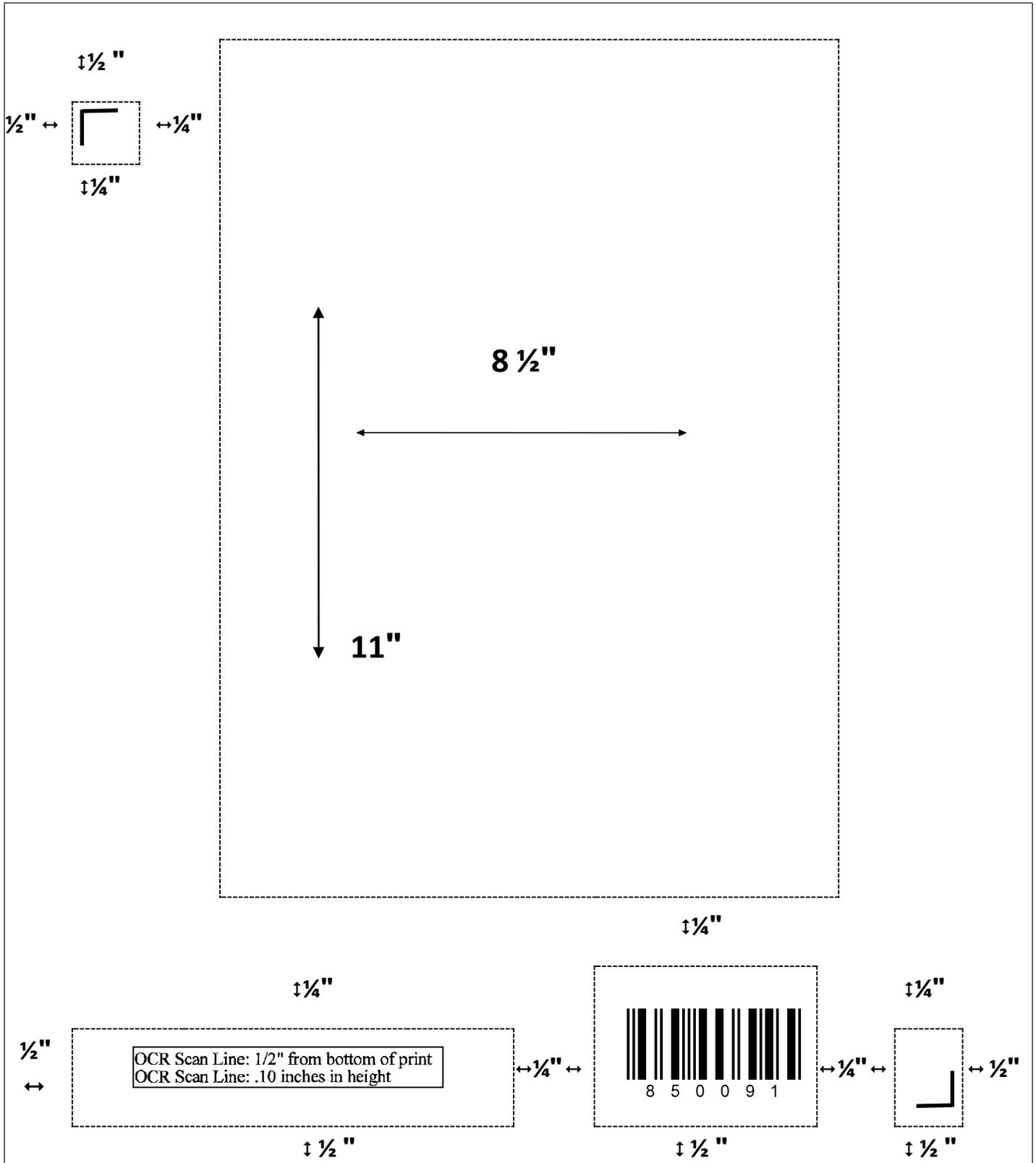
If coupon is printed on $8 \frac{1}{2}$ " X 11" paper, print the coupon at the bottom of the page with the dotted line at $3 \frac{2}{3}$ " from the bottom. (See Diagram at right).

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

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. 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:

Portrait

- Form 967 – Idaho Annual Withholding Report
- Form 1350 – Tobacco Products Tax Return
- 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 (IFTA) Return

Landscape

- Form 1450 – Distributor’s Fuel Tax Report – Idaho

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 $\frac{1}{4}$ " in length with a 2-point ($\frac{2}{72}$ ") thickness. There must be $\frac{1}{2}$ " clearance from the edge of the return to the outside edge of the anchor. No solid, black area should be within $\frac{1}{2}$ " of any anchors inside edges.

1-D Barcode

The Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36 point 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) 334-7783.

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	0	400	91
Form 1450, pg. 1	7	340	91
Form 1450, pg. 2	7	342	91
Form 1550	0	410	91
Form 1650	9	430	91

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 (Listed Below)
 - 01 = Individual
 - 05 = Business
 - 08 = Sales
 - 09 = Withholding
 - 11 = Travel & Conv.
 - 12 = Greater Boise Aud.
 - 13 = Tobacco
 - 14 = Fuel Distributor
 - 15 = Cigarette
 - 16 = Beer
 - 17 = Wine
 - 31 = IFTA
 - 39 = E911
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 (Listed Below)
 - 50 = All tax forms except Forms 41EST, 51 1752, 967 & 910
 - 10 = Form 41EST & Form 51
 - 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-Semimonthly	M-Monthly	Q-Quarterly	S-Semiannual	Y-Yearly
Form 41EST	✓					
Form 51	✓					
Form 850			✓	✓	✓	✓
Form 910		✓	✓	✓		✓
Form 967		✓	✓	✓		✓
Form 1150			✓	✓		
Form 1250			✓	✓		
Form 1350			✓			
Form 1450			✓			
Form 1550			✓			
Form 1650			✓	✓	✓	✓
Form 1752			✓	✓	✓	✓
Form 3150				✓		✓
Form 3950			✓	✓	✓	✓

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhrs 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

The values for special characters are:

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:

$9 \times 1 = 9$
 $8 \times 2 = 16$ $1 + 6 = 7$
 $7 \times 1 = 7$
 $6 \times 2 = 12$ $1 + 2 = 3$
 $5 \times 1 = 5$
 $4 \times 2 = 8$
 $3 \times 1 = 3$
 $2 \times 2 = 4$
 $1 \times 1 = 1$
 $0 \times 2 = 0$
 $0 \times 1 = 0$
 $3 \times 2 = 6$
 $4 \times 1 = 4$
 $5 \times 2 = 10$ $1 + 0 = 1$
 $6 \times 1 = 6$
 $3 \times 2 = 6$
 $2 \times 1 = 2$
 $1 \times 2 = 2$
 $1(J) \times 1 = 1$
 $6(O) \times 2 = 12$ $1 + 2 = 3$

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 1213 A 95 6

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

518010001 123456321 DOE 01 1213 A 95 1

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

518010001 123456321 HO 01 1213 A 95 2

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

518010001 123456321 ONEI 01 1213 A 95 2

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

518010001 123456321 SKY- 01 1213 A 95 9

Business Name Control Samples

ABC: The name control would be **ABC_** (Space at the end after the "C")

987654321 000456321 ABC 05 1213 A 95 6

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 05 1213 A 95 6

A+B, Inc: The name control would be **ABIN** (Remove the "+" and the comma)

987654321 000456321 ABIN 05 1213 A 95 9

A/B/C: The name control would be **ABC_** (Remove the "/"'s and compact the letters. Space after "C")

987654321 000456321 ABC 05 1213 A 95 6

A/B/C Company: The name control would be **ABCC** (Remove the "/"'s and compact the letters)

987654321 000456321 ABCC 05 1213 A 95 0

John Doe Inc. (Business): The name control would be **JOHN**

987654321 000456321 JOHN 05 1213 A 95 1

The ABC Company: The name control would be **ABCC** (Disregard "The" as part of the name control)

987654321 000456321 ABCC 05 1213 A 95 0

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.

Sample Returns

PERMIT PROCESSING
PO BOX 36
BOISE ID 83722-0036

File this return on-line at:
tax.idaho.gov, click on E-file



SAMPLE

FORM 850 IDAHO SALES AND USE TAX RETURN

PERMIT NO.
002563420

FROM
03/01/2019
TAX DUE ON OR BEFORE
04/20/2017

TO
05/33/2019

Mailing Address Change

Cancel Permit

RT0850
4/18/2003

PERMIT PROCESSING
PO BOX 36
BOISE ID 83722-0036

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

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

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

SAMPLE

For more information about filing returns,
please visit tax.idaho.gov

Form 910

IDAHO WITHHOLDING PAYMENT

PERMIT NO.

FROM

TO

002566412

03/01/2019

03/33/2019

TAX DUE ON OR BEFORE

02/20/2017

Mailing Address Change

Cancel Permit

94

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

RT0910
01/08/04

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

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
--	----

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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967 IDAHO ANNUAL WITHHOLDING REPORT

13
R0967A
11/16/10

ACCOUNT NO.
004788634

TAX YEAR
2016

DUE ON OR BEFORE
01/31/2017

Mailing address change

Cancel account

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

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

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
[Blank lines for state use]

- 3. Total tax paid for calendar year 2016
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



1002566412 1002566412 REVE 09 1216 M 67 0

Statement No.: L0030816576 Statement Date: 12-Oct-2016 File Reference No.: 002563420 Account: Travel & Convention Tax FilingPeriod: 9/30/2016 Requester s Name: 1002563420 1002563420 REVE 11 0916 Q 93 6	Amount: \$0.00
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PERMIT PROCESSING
PO BOX 36
BOISE ID 83722-0036

VCSIMP

SAMPLE

Please return the bottom portion with your payment to the IDAHO STATE TAX COMMISSION. Include the file reference number on the check to ensure proper credit.

Statement No.: L0030816576 Statement Date: 12-Oct-2016 File Reference No.: 00256342011 Requester s Name:	Amount: \$0.00
---	----------------

VCSIMP

PERMIT PROCESSING
PO BOX 36
BOISE ID 83722-0036

1002563420 1002563420 REVE 11 0916 Q 93 6

1250

GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250 31
8/31/2006

PERMIT NO. FROM TO
002566412 07/01/2019 07/31/2019
TAX DUE ON OR BEFORE
08/21/2017

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 83722-0036

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

1002566412 1002566412 REVE 12 0717 M 50 1

1250

GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250
8/31/2006

PERMIT NO. FROM TO
002566412 08/01/2019 08/31/2019
TAX DUE ON OR BEFORE
09/20/2017

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 83722-0036

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

1002566412 1002566412 REVE 12 0817 M 50 9

1250

GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250
8/31/2006

PERMIT NO. FROM TO
002566412 09/01/2019 09/30/2019
TAX DUE ON OR BEFORE
10/20/2017

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 83722-0036

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

1002566412 1002566412 REVE 12 0917 M 50 7

Form 1350

State of Idaho
TAX RETURN FOR TOBACCO PRODUCTS
(EXCEPT CIGARETTES)

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

Permit Number: 002566412 Monthly
From: 1/1/2017 To: 1/31/2017 Due: 2/20/2017

- 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 Form 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)

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) •
- 13b. Total refund (from line 11) •

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.



1002566412 1002566412 REVE 13 0117 M 50 2

License Number 002566412
EIN 290500056

Period Ending 01/31/2017
DUE 3/2/2017

1450 Distributor's Fuel Tax Report - Idaho

Remittance	<i>Please do not write in this space</i>
------------	--

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

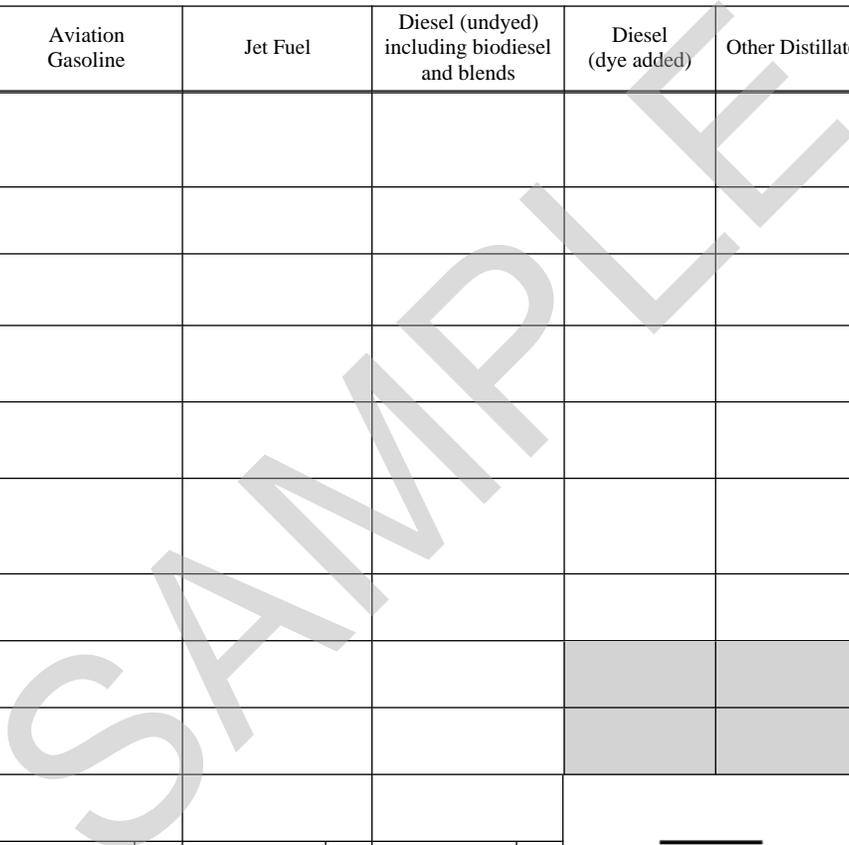
AMENDED RETURN

Check box if applicable.

Address Change

Cancel Permit

	Gasoline including ethanol and blends	Aviation Gasoline	Jet Fuel	Diesel (undyed) including biodiesel and blends	Diesel (dye added)	Other Distillates	Propane	CNG	LNG
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 - Net tax due •									



Distributor's Fuel Tax Report - Idaho

Company Name REVENUE OPERATIONS QUALITY CONTROL	License Number 002566412	EIN 290500056	Month/Year Jan-2017
--	-----------------------------	------------------	------------------------

12. Tax due	•		
13. Penalty on tax	•		
14. Interest on tax	•		
15. Total tax, penalty, interest	•		
16. Transfer fee gallons (from Transfer Fee Worksheet)	•		
17. Transfer fee due	•		
18. Penalty on transfer fee	•		
19. Interest on transfer fee	•		
20. Total transfer fee, penalty, interest			



21a. Grand total due •

21b. Refund due •

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 •	Date	Phone Number
	Contact Name (print)	Contact Email (print)	

TRANSFER FEE WORKSHEET - Don't include propane or natural gas products

A. Receipts - total of all fuel types from page 1, line 2	•	
B. Exports - total of all fuel types from Schedule(s) 7	•	
C. Gallons delivered to licensed distributor - transfer fee not collected (total of Schedule 6)	•	
D. Gallons received from licensed distributor - transfer fee paid (total of Schedule 1)	•	
E. Gallons delivered - transfer fee not collected (total of Schedule 10U)	•	
F. Gallons subject to transfer fee (line A minus the totals of lines B, C, D, and E) Enter on line 16 of the Distributor's Fuel Tax Report		

Form CG 1550 page 1

State of Idaho
CIGARETTE TAX RETURN

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

AMENDED RETURN

Permit Number: 002566412 Monthly

Address Change

From: 1/1/2017 To: 1/31/2017 Due: 2/20/2017

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 WHOLESALERS/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 Yes 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)

21b. Total refund (from line 19)

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.



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PART III. IDAHO UNAFFIXED STAMP RECONCILIATION

		A	B
		20/pack	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
TAX RETURN FOR BEER WHOLESALERS AND BREWERIES
(EXCEPT STRONG BEER)

REV OPS QC WINE DIRECT SHIPPER
PO BOX 36
BOISE ID 83722-0036

Permit Number: 003124066 Monthly
From: 1/1/2017 To: 1/31/2017 Due: 2/15/2017

- 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 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 gallons to account for (subtract line 6 from line 3)
- BREWERIES ONLY: BEGIN ON LINE 8 WHOLESALERS: DO NOT USE LINE 8
- 8. Check the box and enter total gallons sold: BREWERY CHECK THIS BOX

EXEMPTIONS

- 9. Sales/Transfers to Idaho 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.



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9 4 3 0 9 1

State of Idaho
WINE TAX RETURN FOR DISTRIBUTORS, WINERIES,
DIRECT SHIPPERS, AND STRONG BEER BREWERIES

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

Permit Number: 002566412 Monthly
From: 1/1/2017 To: 1/31/2017 Due: 2/15/2017

- 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 gallons to account for (subtract line 6 from line 3)
DISTRIBUTORS: DO NOT USE LINE 8 WINERIES/DIRECT SHIPPERS/STRONG BEER BREWERIES: BEGIN ON LINE 8
8. Check the box and enter total gallons sold. WINERIES/DIRECT SHIPPERS/STRONG BEER BREWERIES - CHECK THIS BOX

EXEMPTIONS

9. Sales/Transfers to Idaho 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/STRONG BEER BREWERIES: 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.

Table with 4 columns: Authorized signature, Title, Date, Phone

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 3150 - page 1 State of Idaho
INTERNATIONAL FUEL TAX AGREEMENT (IFTA) REPORT**

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

1. **LICENSE NUMBER:** ID290500056
PERIOD: 9/30/2017
Due: 10/31/2017

- AMENDED RETURN**
 Address Change
 Cancel Permit

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 = Gasahol
4 = Propane 5 = LNG 6 = CNG7 = Ethanol
8 = Methanol 9 = E-85 O = M-85 A = A55
#Includes Biodiesel and Biodiesel Blends

4. JURISDICTION	5. FUEL TYPE	6. TAX RATE	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS (8 ÷ AvgMPG from 3)	10. TAX PAID GALLONS *	11. NET TAXABLE GALLONS (9 - 10)	12. TAX DUE/REFUND (11 X 6)	13. INTEREST DUE (See instructions)	14. 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								
18b. TOTAL REFUND									

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.



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