

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

November 2014



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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 developer's 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](mailto:substituteforms@tax.idaho.gov)

Paper format to: Substitute Forms Document Coordinator  
Idaho State Tax Commission  
800 Park Blvd, Plaza IV  
PO Box 36  
Boise, ID 83712

## 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

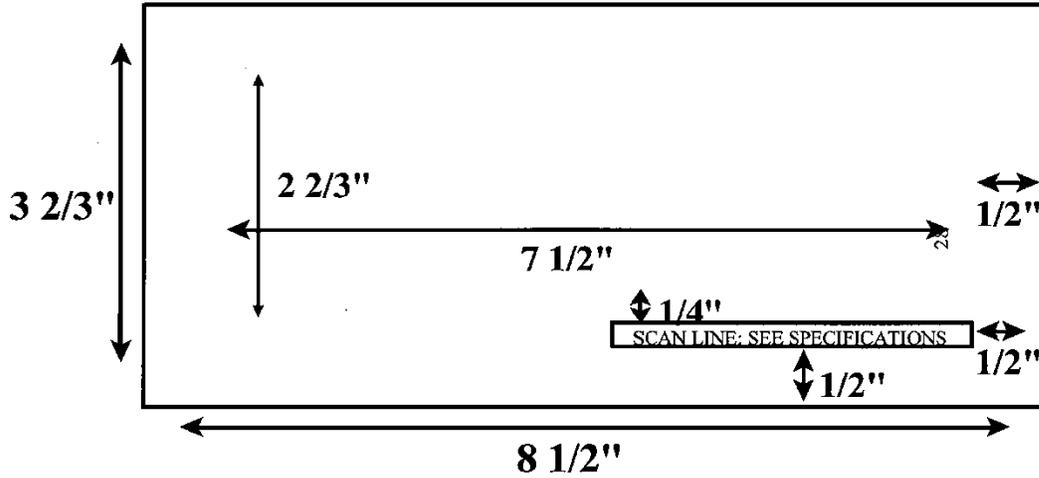
- Form 41EST – Payment of Estimated Idaho Business Income Tax
- Form 51 – Payment of Estimated Idaho Individual Income Tax
- Form 850 – Idaho Sales and Use Tax Return
- Form 910 – Idaho Withholding Payment Voucher
- Form 1150 – Idaho Travel and Convention Tax Return
- Form 1250 – Greater Boise Auditorium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

## Full-Page Tax Returns

- Form 967 – 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 – Distributor's Fuel Tax Report - Idaho
- 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

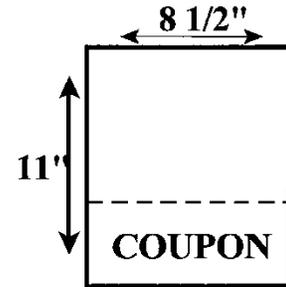
## Samples of Coupon and Full-Page Returns

### Coupon-Size Form With Scan Line



Form size: 3 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

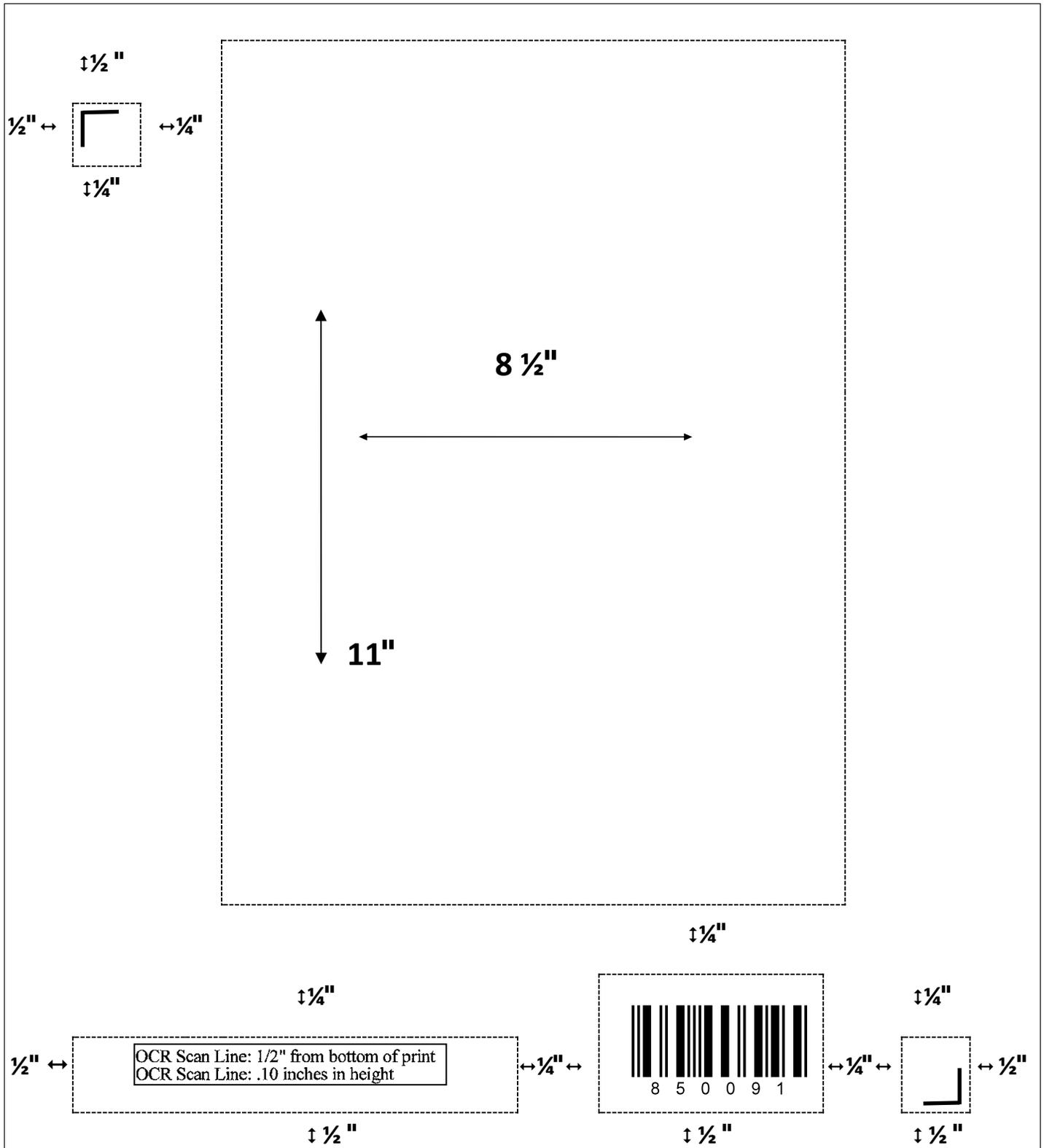
If coupon is printed on 8 1/2" X 11" paper, print the coupon at the bottom of the page with the dotted line at 3 2/3" from the bottom. (See Diagram at right).



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**

## 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](mailto: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
Form 1752	9	450	91
Form 3150	6	380	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 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

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) 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 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

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

VC41EST  
8-20-2004

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

JUL

For tax year  
beginning  
ending  
Payment  
due

VOUCHER	3
DATE DUE	7/15/2011
	11/1/2010
	10/31/2011

Date	Telephone
------	-----------

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

290555056 000000000 REVE 05 1011 A 10 1

# Instructions for Idaho Form 51

*(Return the bottom portion only if you're making a payment.)*

## A. GENERAL INFORMATION

If you can't file your Idaho tax return by April 15, 2015, you will be allowed an automatic six-month extension without filing a written request. However, an extension of time to file your return isn't an extension of time to pay your tax. To qualify for an automatic extension and avoid penalties, you must:

- Pay by April 15, 2015, the lesser of:
  - 80% of the estimated tax due on your 2014 return, or
  - 100% of the income tax reported on your 2013 return
- File your tax return by October 15, 2015

If you owe \$50 or less, a payment isn't required in order to have a valid extension. However, interest will be charged.

Complete the tax payment worksheet below to compute the payment due.

To increase your payment, place the additional amount on line 12 and add it to the minimum amount required on line 11.

Payments must be postmarked or electronically submitted by April 15, 2015.

Form 51 may also be used to make payments of Qualified Investment Exemption (QIE) recapture when you don't file your income tax return by the due date. Write "Payment of QIE Recapture" at the bottom of the form and return it with a check.

## B. TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

- |   |           |
|---|-----------|
| 1. Total tax on your 2013 return, Form 40, line 32 less lines 27, 28, 30, 42, 43, and 48;<br>Form 43, line 52 less lines 47, 48, 50, 61, 62, and 67 ..... | 1. _____  |
| 2. Tax on your 2014 estimated taxable income. Form 40, line 20; Form 43, line 42 .....  | 2. _____  |
| 3. Estimated additional income taxes for 2014. Form 40, lines 29 and 31; Form 43, lines 49 and 51 .....   | 3. _____  |
| 4. Estimated income tax credits for 2014. Form 40, lines 25, 42, 43, and 48; Form 43, lines 43 through 45,<br>62, 63, and 68 .....                        | 4. _____  |
| 5. Add lines 2 and 3 and subtract line 4 .....  | 5. _____  |
| 6. Multiply line 5 by 80% .....   | 6. _____  |
| 7. Enter the lesser of line 1 or line 6 .....   | 7. _____  |
| 8. Idaho income tax withheld. Form 40, lines 45 and 47; Form 43, lines 65 and 67 .....  | 8. _____  |
| 9. Tentative payments. Form 40, line 46; Form 43, line 66 .....   | 9. _____  |
| 10. Add amounts listed on lines 8 and 9 .....   | 10. _____ |
| 11. Payment Due. Subtract line 10 from line 7 .....   | 11. _____ |

Payment of the amount on line 11 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

- |  |           |
|--|-----------|
| 12. Additional amount .....  | 12. _____ |
| 13. TOTAL. Add lines 11 and 12. Enter the result here and on the Form 51 below ..... | 13. _____ |

----- CUT HERE -----

**F 51**  
**O**  
**R** EFO00092  
**M** 04-18-14v3

### ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

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

This payment is for tax year: <input type="checkbox"/> 2014 <input type="checkbox"/> 2015	Tax Code <b>01</b>	Tran Code <b>10</b>	Amount paid <b>\$</b>	<b>00</b>
Your first name and initial	Last name		Your Social Security Number	
If a joint return, spouse's first name and initial	Last name		Spouse's Social Security Number	
Address (number, street, and apartment number)				
City, State, and Zip Code				

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

**File this return on-line at:**

tax.idaho.gov, click on E-file



FORM 850 IDAHO SALES AND USE TAX RETURN

RT0850  
4/18/2003

PERMIT NO.  
002703926

FROM  
01/01/2015  
TAX DUE ON OR BEFORE  
04/20/2015

TO  
03/31/2015

Mailing Address Change

Cancel Permit

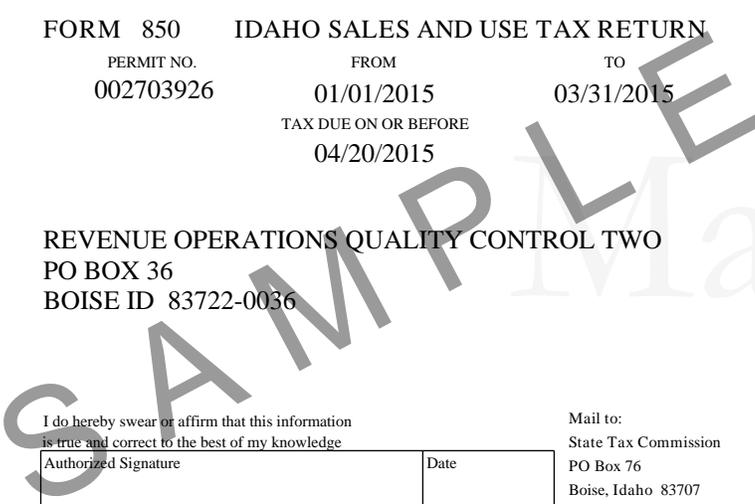
REVENUE OPERATIONS QUALITY CONTROL TWO  
PO BOX 36  
BOISE ID 83722-0036

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



1002703926 1002703926 REVE 08 0315 0 50 2

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

File this return on-line at:

tax.idaho.gov, click on E-file



FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER

ACCOUNT NO.  
002566412

FROM TO  
12/01/2015 12/31/2015

TAX DUE ON OR BEFORE  
01/20/2016

Mailing Address Change  Cancel Account

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

94

RT0910  
01/08/2004

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
----------------------	------

1002566412 1002566412 REVE 09 1215 M 94 7

PERMIT PROCESSING - IFTA  
PO BOX 36  
BOISE ID 83722-0036

File this return on-line at:

tax.idaho.gov, click on E-file



1150 IDAHO TRAVEL AND CONVENTION TAX RETURN

R1150  
4/18/2003

PERMIT NO. 002563420 FROM 04/01/2015 TO 06/30/2015

Mailing Address Change

Cancel Permit

TAX DUE ON OR BEFORE  
07/20/2015

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 .....		

PERMIT PROCESSING - IFTA  
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
----------------------	------

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

1002563420 1002563420 REVE 11 0615 0 50 5

1250 GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250 0  
8/31/2006

PERMIT NO. 002566412 FROM 02/01/2015 TO 02/28/2015

Mailing Address Change  Cancel Permit

TAX DUE ON OR BEFORE  
03/20/2015

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
----------------------	------

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

1002566412 1002566412 REVE 12 0215 M 50 4

File this return on-line at:

tax.idaho.gov, click on E-file



1250 GREATER BOISE AUDITORIUM SALES TAX RETURN

R1250  
8/31/2006

PERMIT NO. 002566412 FROM 03/01/2015 TO 03/31/2015

Mailing Address Change  Cancel Permit

TAX DUE ON OR BEFORE  
04/20/2015

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
----------------------	------

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

1002566412 1002566412 REVE 12 0315 M 50 2

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

For more information about filing returns, please visit  
[tax.idaho.gov](http://tax.idaho.gov)

3950 E911 PREPAID WIRELESS FEE RETURN

RT3950  
10/29/13

PERMIT NO. 002703926 FROM 10/01/2014 TO 12/31/2014

Mailing Address Change  Cancel Permit

TAX DUE ON OR BEFORE  
01/20/2015

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

1. Total sales .....		
2. Less nonretail sales .....		
3. Net sales (line 1 minus line 2) .....		
4. Fee (2.5% of line 3) .....		
5. Retailer Reimbursement (3% of line 4) .....		
6. Net fee due (line 4 minus line 5) .....		
7. Adjustments (attach explanation) .....		
8. Fee due (total of lines 6 & 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

1002703926 1002703926 REVE 39 1214 0 50 1

967 IDAHO ANNUAL WITHHOLDING REPORT

0  
R0967A  
11/16/10

ACCOUNT NO.  
003427531

TAX YEAR  
2014

DUE ON OR BEFORE  
03/02/2015

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
• _____
• _____

- 3. Total tax paid for calendar year 2014..... • \_\_\_\_\_
- 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
• _____	_____



1003427531 1003427531 REVE 09 1214 Y 67 7

967 IDAHO ANNUAL WITHHOLDING REPORT

0  
R0967A  
11/16/10

ACCOUNT NO.  
002566412

TAX YEAR  
2014

DUE ON OR BEFORE  
03/02/2015

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
• _____
• _____

- 3. Total tax paid for calendar year 2014..... • \_\_\_\_\_
- 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
• <input type="text"/>	<input type="text"/>



1002566412 1002566412 REVE 09 1214 M 67 3

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: 002566412      Monthly  
From: 1/1/2015      To: 1/31/2015      Due: 2/20/2015

- 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 0115 M 50 4

License Number 002566412  
EIN 29-0500056

Period Ending 01/31/2015  
DUE 3/2/2015

# 1450 Distributor's Fuel Tax Report - Idaho

Remittance	Please do not write in this space
------------	-----------------------------------

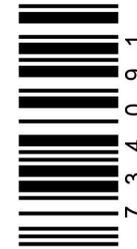
REVENUE OPERATIONS QUALITY CONTROL  
PO BOX 36  
BOISE ID 83722-0036

Check box if applicable.

AMENDED RETURN     
 •  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 •								

SAMPLE



1002566412 1002566412 REVE 14 0115 M 50 2

# Distributor's Fuel Tax Report - Idaho

Company Name REVENUE OPERATIONS QUALITY CONTROL	License Number 002566412	EIN 29-0500056	Month/Year Jan-2015
--	-----------------------------	-------------------	------------------------

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 .	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	.	
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 to Indian tribe - transfer fee not collected (total of Schedule 10U)	.	
F. Gallons delivered to the railroad	.	
G. Gallons of petroleum product repackaged into containers of 55 gallons or less	.	
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	.	





State of Idaho  
CIGARETTE TAX RETURN

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

Permit Number: 002566412      Monthly  
From: 1/1/2015      To: 1/31/2015      Due: 2/20/2015

- 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 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.



0 4 1 0 9 1

1002566412 1002566412 REVE 15 0115 M 50 9

**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



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

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

Permit Number: 002566412 Monthly
From: 1/1/2015 To: 1/31/2015 Due: 2/17/2015

- 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)
8. Check the box and enter total gallons sold. WINERIES/DIRECT SHIPPERS - CHECK THIS BOX

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)
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.



1002566412 1002566412 REVE 17 0115 M 52 3

9 4 5 0 9 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: 3/31/2015  
Due: 4/30/2015

- 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)
			(Round to nearest whole mile and gallon)			(Enter negative numbers in brackets i.e. <50> )				
<b>TOTALS</b>										
			SUBTOTAL (columns 12, 13 and 14, page 1)							
			SUBTOTAL (columns 12, 13 and 14, page(s) 2)							

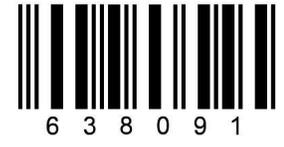
MAIL REPORT WITH PAYMENT TO:  Idaho State Tax Commission Motor Fuels PO Box 76 Boise, Idaho 83707-0076	15. TOTAL DUE/REFUND ALL JURISDICTIONS (total of subtotal column 14)	•	
	16. PENALTY (\$50.00 or 10% of total of subtotal column 12, whichever is greater)	•	
	17. PREVIOUS CREDIT	•	
	18a. TOTAL DUE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



1003502989 1003502989 REVE 31 0315 Q 50 2

