

# 2014 Idaho 2-D Barcode Specifications

September 2014



September 1, 2014

Dear Developers:

2-D barcode forms must be approved by the Idaho State Tax Commission prior to providing the software to your clients. The Idaho Form 40 is the only form with the 2D barcode printed on it, but the barcode will contain information from Forms 39R, 75, and 44 as defined in this publication. All changes to specifications are indicated in red.

Highlights for tax year 2014 changes are described below.

All Data:

All alpha characters **must** be in upper case.

Form 40:

Index 4 – updated year  
Index 24 – updated year  
Index 25 – updated year  
Index 82 – Reimbursement Incentive Credit Act  
Index 90 – updated year

Form 39R:

No changes

Form 75:

No changes

Form 44:

No changes

### **Idaho 2D Specification Totals**

- 2126 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.
- 242 Idaho Form 40 field delimiters (carriage return)
- 2368 Total characters with field delimiters and all fields at maximum data length.

## **Sample Idaho 2D Header Information**

Software/Form version: A vendor defined version number that reflects the software and form revision used to produce the barcode.

Example:

- Index 1 - Header Version Number "T1"
- Index 2 - Developer Code "1234"
- Index 3 - Taxing Jurisdiction "ID"
- Index 4 - Tax Year "2014"
- Index 5 - Idaho Form Type "40"
- Index 6 - Specification Version "0"
- Index 7 - Software Version "02"

## **Idaho 2D Test Returns:**

- Include a cover letter requesting 2-D barcode approval with a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments.
- Test returns will be reviewed to ensure they meet the Idaho State Tax Commission's [Income Tax Substitute Forms Specifications](#). 2D test return packets will be denied if they are not compliant with those specifications.
- Final approval is not granted until the Tax Commission has the opportunity to run a complete 2D barcode test through the production scanner. This does not occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.

## **Idaho 2D Barcode Approval**

- Include a cover letter requesting substitute forms approval with a contact person name, phone number, and e-mail address with your forms.
- Substitute forms will not be accepted by fax. Submit all substitute income tax forms in PDF format to: [substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov)

Or in paper format to:

Substitute Forms Document Coordinator  
Idaho State Tax Commission  
P.O. Box 36  
800 Park Blvd, Plaza IV  
Boise, ID 83712

### **Contacts for 2-D Barcode**

Primary Contact  
Electronic Data Management Team  
P.O. Box 36  
800 Park Blvd Plaza IV  
Boise, Idaho 83722  
[substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov)  
208-332-6632

Secondary Contact  
Lisa Schroeder  
P.O. Box 36  
800 Park Blvd Plaza IV  
Boise, Idaho 83722  
[lisa.schroeder@tax.idaho.gov](mailto:lisa.schroeder@tax.idaho.gov)  
208-334-7822

## 2-D Barcode Record Layout Specifications Idaho Form 40 August 2014

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
1	Header	Version Number	2	Alpha/Numeric	Required entry. "T1" (Standard FTA accepted header field)	
2	Header	Developer Code	4	Alpha/Numeric	Required entry. NACTP ASSIGNED CODE (Standard FTA accepted header field)	
3	Header	Taxing Jurisdiction	2	Alpha	Required entry. "ID"	
4	Header	Tax Year	4	Numeric	Required entry. "2014"	<b>Year Updated</b>
5	Header	Idaho Form Type	3	Numeric	Required entry. "40"	
6	Header	Specification Version	1	Numeric	Draft versions of the specifications are not assigned version numbers. Final version = "0", revision thereafter will increase numerically. (Per FTA standard)	
7	Header	Software Version	2	Numeric	Required entry. Identify vendor changes to the software. (Per FTA standard)	
8	Header	Amended Return	1	Alpha	"X" = box is marked. Blank = box is not marked	
9	Header	Amended Reason	1	Numeric	Must be 1 ,2, 3, or 4 if Amended Return box is marked	
10	Header	Fiscal Year Beginning	8	Numeric	(MMDDYYYY)	
11	Header	Fiscal Year Ending	8	Numeric	(MMDDYYYY)	
12	Header	Primary First Name	16	Alpha	Required entry, First Name	
13	Header	Primary Middle Initial	1	Alpha	Required entry	
14	Header	Primary Last Name	35	Alpha/Numeric	Required entry Last Name, and suffix if present (i.e. Sr., Jr.)	
15	Header	Primary SSN	9	Numeric	Required entry	
16	Header	Spouse First Name	16	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
17	Header	Spouse Middle Initial	1	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
18	Header	Spouse Last Name	35	Alpha/Numeric	Required entry if married filing joint or married filing separate otherwise blank.	
19	Header	Spouse SSN	9	Numeric	Required entry if married filing joint or married filing separate otherwise blank.	
20	Header	Mailing Address	35	Alpha/Numeric	Required entry.	
21	Header	City	22	Alpha/Numeric	Required entry	
22	Header	State	2	Alpha	Required entry "Standard postal abbreviation"	
23	Header	Zip Code	9	Numeric	Required entry, left justified. Do not zero fill	
24	Header	Prime Deceased in (2014)	1	Alpha	"X" = box is marked. Blank = box is not marked	<b>Year updated</b>
25	Header	Spouse Deceased in (2014)	1	Alpha	"X" = box is marked. Blank = box is not marked	<b>Year updated</b>
26	Header	Need Idaho forms	1	Alpha	"X" = box is marked Yes. Blank = box is not marked	
27	Header	Need Idaho forms	1	Alpha	"X" = box is marked No. Blank = box is not marked	

28	Return	Filing Status (Single)	1	Alpha	“X” = box is marked. Blank = box is not marked	
29	Return	Married Filing Joint	1	Alpha	“X” = box is marked. Blank = box is not marked	
30	Return	Married Filing Separate	1	Alpha	“X” = box is marked. Blank = box is not marked	
31	Return	Head Of Household	1	Alpha	“X” = box is marked. Blank = box is not marked	
32	Return	Qualifying Widow	1	Alpha	“X” = box is marked. Blank = box is not marked	
33	6a	Prime Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
34	6b	Spouse Exemption	1	Numeric	“0” if claimed by someone else. Otherwise “1”	
35	6c	Dependents	2	Numeric	“0” – “99”	
36	6d	Total Exemptions	2	Numeric	“0” – “99”	
37	7	Federal Adjusted Gross Income	12	Numeric	9999999999 or -9999999999 (Significant digits only, no cents, do not zero fill.	
38	8	Additions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
39	9	Total	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
40	10	Subtractions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
41	11	Total Adjusted Income	12	Numeric	99999999999 or -99999999999 (Significant digits only, no cents, do not zero fill.	
42	12a	Prime 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
43	12a	Spouse 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
44	12b	Prime Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
45	12b	Spouse Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
46	12c	Claimed dependent	1	Alpha	“X” = box is marked. Blank = box is not marked	
47	13	Itemized Deductions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 29)	
48	14	State and local income taxes.	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
49	15	Net Idaho itemized deductions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
50	16	Standard Deduction	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
51	18	Federal Exemption	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
52	19	Taxable Income	12	Numeric	99999999999 or -99999999999 (Significant digits only, no cents, do not zero fill.	
53	20	Tax	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
54	22	Income tax paid to other state	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
55	24	Business Credits from Form 44	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
56	25	Total Credits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
57	27	Fuels tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
58	28	Sales/Use tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

59	30	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
60	31	Public Assistance	1	Alpha	“X” = box is marked. Blank = box is not marked. If box is marked they do not pay the \$10.00 Permanent building fund tax.	
61	31a	Permanent Building fund	2	Numeric	(Significant digits only, no cents, do not zero fill) Only 10 is acceptable). The 10.00 is only applicable if the taxpayer has not marked the public assistance box and they meet the filing requirement. See requirement to file document.	
62	32	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
63	33	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
64	34	Children’s trust fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	35	Special Olympics	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	36	Idaho Guard	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
67	37	American Red Cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	38	Veterans Support	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	39	Idaho Food Bank	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	40	Opportunity Scholarship Program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	41	Total Tax plus donations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	42	Grocery Credit computed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	42a	Grocery credit donation	1	Alpha	“X” = box is marked. Blank = box is not marked. If the box is marked X all the grocery credit will be donated, and will not be refundable on an amended return.	
74	42b	Grocery Credit amount	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	43	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	44a	Special fuel tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	44b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
78	45	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
79	46	Estimated Payment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
80	47a	Pass through Withheld	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	47b	Pass through Paid by Entity	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	48	Reimbursement Incentive Act Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	50	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	51a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	51b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
86	51c	Penalty withdraw from	1	Alpha	“X” = box is marked. Blank = box is not marked	

		medical savings account				
87	52	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
88	53	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	54	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>90</b>	55	Estimated Tax apply to 201 <b>5</b>	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	<b>Year Updated</b>
91	56a	Routing Number	9	Numeric	999999999 (Significant digits only, do not zero fill.)	
92	56b	Account Number	17	Alpha/Numeric	Account number can be up to 17 characters left justify do not zero fill. Do not use hyphens, spaces or special symbols	
93	56c	Checking account box	1	Alpha	“X” = box is marked. Blank = box is not marked	
94	56d	Savings account box	1	Alpha	“X” = box is marked. Blank = box is not marked	
95	56e	IAT	1	Alpha	“X” = box is marked. Blank = box is not marked	
96		Authorize Preparer Check box,	1	Numeric	“X” = box is marked. Blank = box is not marked	
97		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
98		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

**IDAHO INDIVIDUAL INCOME TAX RETURN**

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

State Use Only

For calendar year 2014, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

<b>PLEASE PRINT OR TYPE</b>	Your first name and initial	Last name	Your Social Security Number (required)	<input type="checkbox"/> Deceased in 2014
	Spouse's first name and initial	Last name	Spouse's Social Security Number (required)	<input type="checkbox"/> Deceased in 2014
	Mailing address		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	City, State, and Zip Code		Forms also available at <a href="http://tax.idaho.gov">tax.idaho.gov</a>	

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

- 1.  Single
- 2.  Married filing jointly
- 3.  Married filing separately
- 4.  Head of household
- 5.  Qualifying widow(er)

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

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

First name	Last name	Social Security Number

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

**INCOME. See instructions, page 7.**

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

**TAX COMPUTATION. See instructions, page 7.**

<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$6,200  Head of Household: \$9,100  Married filing Jointly or Qualifying Widow(er): \$12,400	12. CHECK —	a. If age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply .....	13	00	
	14. All state and local income or general sales taxes included on federal Schedule A, line 5 .....	14	00	
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero .....	15	00	
	16. Standard deduction. See instructions page 7 to determine amount if not standard .....	16	00	
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero .....	17	00	
	18. Multiply <b>\$3,950</b> by the number of exemptions claimed on line 6d. Federal limits apply .....	18	00	
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero .....	19	00	
	20. Tax from tables or rate schedule. See instructions, page 36 .....	20	00	

Continue to page 2.

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



21. Tax amount from line 20 .....	21		<b>00</b>
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**CREDITS. Limits apply. See instructions, page 8.**

22. Income tax paid to other states. Include Form 39R and a copy of other state return .....	22		<b>00</b>
23. Total credits from Form 39R, Part E, line 4. Include Form 39R .....	23		<b>00</b>
24. Total business income tax credits from Form 44, Part I, line 12. Include Form 44 .....	24		<b>00</b>
25. TOTAL CREDITS. Add lines 22 through 24 .....	25		<b>00</b>
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero .....	26		<b>00</b>

**OTHER TAXES. See instructions, page 8.**

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

**DONATIONS. See instructions, page 8. I want to donate to:**

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

**PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.**

42. Grocery credit. Computed Amount (from worksheet) .....			
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42. <input type="checkbox"/>			
To receive your grocery credit, enter the computed amount on line 42 .....	42		<b>00</b>
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R .....	43		<b>00</b>
44. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .....	44		<b>00</b>
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding .....	45		<b>00</b>
46. 2014 Form 51 payment(s) and amount applied from 2013 return .....	46		<b>00</b>
47. Pass-through income tax. Withheld _____ Paid by entity _____ Include Form(s) ID K-1 .....	47		<b>00</b>
48. Reimbursement Incentive Act credit. Include Certificate .....	48		<b>00</b>
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 .....	49		<b>00</b>

**TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.**

50. TAX DUE. Subtract line 49 from line 41 .....			<b>00</b>
51. Penalty _____ Interest from the due date _____ Enter total .....	51		<b>00</b>
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>			
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission .....	52		<b>00</b>
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid .....	53		<b>00</b>
54. REFUND. Amount of line 53 to be refunded to you .....			<b>00</b>
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2015 estimated tax .....	55		<b>00</b>

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

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

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

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

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

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



## 2-D Barcode Record Layout Specifications Idaho. Form 39R

### Section A Additions

99	1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
100	2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill_	
101	3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
102	4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
103	5	Bonus Depreciation (Additions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
104	6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

### Section B Subtractions

105	1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
106	1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
107	2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
108	3	Interest from U.S, government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	4	Energy Efficiency Upgrades	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
110	5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

123	18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	19	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	20	Worker's compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	21	Bonus Depreciation (Subtractions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	22	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section C Retirement Benefits Deduction</b>						
128	1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
129	2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section D Credit for Income Tax Paid to Other States</b>						
132	D	State Name credit for taxes paid	2	Alpha	Abbreviated state name of where taxes were paid, if more than one state you must attach additional 39R's. Example Idaho "ID"	
133	2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
134	6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section E Credits for Contributions</b>						
136	1	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
137	2	Youth and Rehab. credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
138	3	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Name(s) as shown on return	Social Security Number
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**A. Additions. See instructions, page 19.**

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

**B. Subtractions. See instructions, page 20.**

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

	Year Acquired	Type of Device	Total Cost	Percent		
a.	2014		\$	X 40% =	5a	00
b.	2013		\$	X 20% =	5b	00
c.	2012		\$	X 20% =	5c	00
d.	2011		\$	X 20% =	5d	00

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

**C. Retirement Benefits Deduction. See instructions, page 24, for qualified retirement benefits.**

1. If single enter \$31,704, or if married filing jointly enter \$47,556	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4	00
5. Qualified retirement benefits included in federal income	5	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6	00

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

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

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

1. Idaho tax, Form 40, line 20 .....	1		00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions .....	2		00	
3. Idaho adjusted income. See instructions .....	3		00	
4. Divide line 2 by line 3. Enter percentage here .....	4		%	
5. Multiply line 1 by line 4. Enter amount here .....		5		00
6. Other state's tax due less its income tax credits .....		6		00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22 .....		7		00

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

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

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

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

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled	
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.) .....					4	00

**G. Dependents: (Continued from Form 40, page 1, Line 6c)**

First Name	Last Name	Social Security Number

## 2-D Barcode Record Layout Specifications Idaho. Form 75

### Section II. Business Activities

139	1	Farming	1	Alpha	“X” = box is marked. Blank = box is not marked	
140	2	Logging	1	Alpha	“X” = box is marked. Blank = box is not marked	
141	3	Construction	1	Alpha	“X” = box is marked. Blank = box is not marked	
142	4	Trucking	1	Alpha	“X” = box is marked. Blank = box is not marked	
143	5	Manufacturing	1	Alpha	“X” = box is marked. Blank = box is not marked	
144	6	Landscaping, tree	1	Alpha	“X” = box is marked. Blank = box is not marked	
145	7	Well drilling	1	Alpha	“X” = box is marked. Blank = box is not marked	
146	8	Equipment Rental	1	Alpha	“X” = box is marked. Blank = box is not marked	
147	9	Concrete/Asphalt	1	Alpha	“X” = box is marked. Blank = box is not marked	
148	10	Excavating	1	Alpha	“X” = box is marked. Blank = box is not marked	
149	11	Golf course	1	Alpha	“X” = box is marked. Blank = box is not marked	
150	12	Outfitter	1	Alpha	“X” = box is marked. Blank = box is not marked	
151	13	Mining	1	Alpha	“X” = box is marked. Blank = box is not marked	
152	14	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

### Section III. Nontaxable Use

153	1	Stationery engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
154	2	Unregistered equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
155	3	Refrigeration unit	1	Alpha	“X” = box is marked. Blank = box is not marked	
156	4	Intrastate motor off highway	1	Alpha	“X” = box is marked. Blank = box is not marked	
157	5	IFTA power	1	Alpha	“X” = box is marked. Blank = box is not marked	
158	6	Intrastate Motor Power Takeoff/Aux Engine	1	Alpha	“X” = box is marked. Blank = box is not marked	
159	7	Federal, State	1	Alpha	“X” = box is marked. Blank = box is not marked	
160	8	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
161	9	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
162	10	Stationary engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
163	11	Unregistered equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
164	12	Refrigeration	1	Alpha	“X” = box is marked. Blank = box is not marked	
165	13	IFTA auxiliary	1	Alpha	“X” = box is marked. Blank = box is not marked	
166	14	Intrastate Motor Auxiliary Engine	1	Alpha	“X” = box is marked. Blank = box is not marked	
167	15	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
168	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	

169	17	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
<b>Section IV. Total Refund or Tax Due</b>						
170	1	Gasoline tax refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
171	2	Special fuel refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
172	3	Gasoline tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
173	4	Special fuel tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
174	5	Use tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
175	6	Refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
176	7	Tax Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section V. Fuels Tax Refund</b>						
177	1a	Total tax-paid gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
178	1b	Total tax-paid Av Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
179	1c	Total tax-paid Jet Fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
180	1d	Total tax-paid Undyed Diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
181	1e	Total tax-paid Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
182	1f	Total tax –paid Natural gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
183	2a	Total Nontaxable Gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
184	2b	Total Nontaxable Av Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
185	2c	Total Nontaxable Jet Fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
186	2d	Total Nontaxable Undyed Diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
187	2e	Total Nontaxable Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
188	2f	Total Nontaxable Natural Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
<b>Section VI. Fuels Tax Due</b>						
189	1a	Taxable gallons gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
190	1b	Taxable gallons Aviation gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
191	1c	Taxable gallons Jet fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
192	1d	Taxable gallons Undyed diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
193	1e	Taxable gallons Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
194	1f	Taxable gallons Natural gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section VII. Use Tax Due</b>						
195	1a	Gasoline gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
196	1b	Aviation gas gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
197	1c	Jet Fuel gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

198	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
199	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
200	1f	Natural gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
201	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
202	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
203	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
204	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
205	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
206	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
207	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
208	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
209	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
210	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
211	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
212	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	



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

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

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

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

## 2-D Barcode Record Layout Specifications Idaho. Form 44

### Part I - Business Income Tax Credits

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
213	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
214	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
216	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
217	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
218	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
219	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
220	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	8a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	8b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	9a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	9b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	10a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

231	10b	Small employer new jobs tax Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	11a	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	11b	Biofuel infrastructure ITC Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	12	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Part II-Recapture of Income Tax Credits</b>						
235	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	3	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	4	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	5	Recapture of small employer's new job investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	6	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
241	7	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.)	

# IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

# 2014

Name(s) as shown on return	Social Security Number or EIN
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**PART I — BUSINESS INCOME TAX CREDITS**

		Credit Allowed	Carryover
1. Investment tax credit. Include Form 49 .....	1		▪
2. Credit for production equipment using postconsumer waste.....	2		▪
3. Promoter sponsored event credit .....	3		
4. Credit for qualifying new employees. Include Form 55.....	4		▪
5. Credit for Idaho research activities. Include Form 67 .....	5		▪
6. Broadband equipment investment credit. Include Form 68.....	6		▪
7. Incentive investment tax credit. Include Form 69 .....	7		▪
8. Small employer investment tax credit. Include Form 83.....	8		▪
9. Small employer real property improvement tax credit. Include Form 84 .....	9		▪
10. Small employer new jobs tax credit. Include Form 85.....	10		▪
11. Biofuel infrastructure investment tax credit. Include Form 71.....	11		▪
12. Total business income tax credits allowed. Add lines 1 through 11 .....	12		

**PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS**

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