

IDAHO

2-D Barcode

Specifications

Tax Year 2009

September 2009

September 11, 2009

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 barcode printed on it, but the barcode will contain information from Forms 39R, 44, and 75 as defined in this publication. All changes to specifications are indicated in red.

Highlights for tax year 2009 changes are described below.

Form 40:

- Index 4 – updated year
- Index 24 – updated year
- Index 25 – updated year
- 2008 Index 60 – removed
- Index 85 – New, Idaho Foodbank Donation
- Index 102 – updated year
- Index 107 – New, IAT checkbox

Form 39R:

- Index 139 – updated figures
- Index 147 – New, Real estate taxes
- Index 148 – New, Disaster losses
- Index 149 – New, Qualified motor vehicle taxes

Form 75:

No changes

Form 44:

No changes

Idaho 2-D 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.
- Final approval is not granted until the Tax Commission has the opportunity to run developer test returns 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 Substitute Form 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

Or in paper format to:

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

Do not combine requests for 2-D barcode and substitute forms approval.

Contacts for 2-D barcode

Primary Contact

Chris Vega

800 Park Blvd Plaza IV

Boise, Idaho 83722

christopher.vega@tax.idaho.gov

208-334-7822

Secondary Contact

Rene Holtslander

800 Park Blvd Plaza IV

Boise, Idaho 83722

rene.holtslander@tax.idaho.gov

208-334-7787

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 2009, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name
	Spouse's first name and initial	Last name
	Mailing address	
	City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

Taxpayer deceased in 2009
 Spouse deceased in 2009

Do you need Idaho income tax forms mailed to you next year?
 Yes No

FILING STATUS. If filing married joint or separate return, enter spouse's name and Social Security number above.

1. Single 2. Married filing joint return 3. Married filing separate return 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, and 6b, if they apply. Yourself a. 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.

Election campaign fund
I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

7. Yourself 8. Spouse 7. Yourself 8. Spouse

Constitution . Republican .

Democratic . No Specific .

Libertarian . None .

ATTACH PAYMENT HERE

INCOME. See instructions, page 7.			
9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return	9		00
10. Additions from Form 39R, Part A, line 6. Attach Form 39R	10		00
11. Total. Add lines 9 and 10	11		00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R	12		00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.	13		00
If you have an NOL and are electing to forego the carryback period, check here <input type="checkbox"/>	13		00

ATTACH STATE W-2 COPIES HERE

TAX COMPUTATION. See instructions, page 7.				
Standard Deduction For Most People Single or Married filing Separately: \$5,700 Head of Household: \$8,350 Married filing Jointly or Qualifying Widow(er): \$11,400	14. 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 20 and 46. <input type="checkbox"/>			
	15. Itemized deductions. Attach federal Schedule A. Federal limits apply	15		00
	16. All state and local income or general sales taxes included on federal Schedule A, line 5	16		00
	17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero	17		00
	18. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People	18		00
	19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero	19		00
	20. Multiply \$3,650 by the number of exemptions claimed on line 6d. Federal limits apply	20		00
	21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero	21		00
	22. Tax from tables or rate schedule. See instructions, page 35	22		00

Continue to page 2.

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



23. Tax amount from line 22	23	00
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CREDITS. Limits apply. See instructions, page 8.

24. Income tax paid to other states. Attach Form 39R and a copy of the other state returns	24	00
25. Credit for contributions to Idaho educational entities	25	00
26. Credit for contributions to Idaho youth and rehabilitation facilities	26	00
27. Credit for live organ donation expenses	27	00
28. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44	28	00
29. TOTAL CREDITS. Add lines 24 through 28	29	00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero	30	00

OTHER TAXES. See instructions, page 9.

31. Fuels tax due. Attach Form 75	31	00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	32	00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Attach Form 44	33	00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	34	00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments <input type="checkbox"/>	35	10 00
36. TOTAL TAX. Add lines 30 through 35	36	00

DONATIONS. See instructions, page 9. I wish to donate to:

37. Nongame Wildlife Conservation Fund	38. Idaho Children's Trust Fund	
39. Special Olympics Idaho	40. Idaho Guard and Reserve Family	
41. American Red Cross of Greater Idaho Fund	42. Veterans Support Fund	
43. Idaho Foodbank		
44. Enter total donations. Add lines 37 through 43	44	00
45. TOTAL TAX PLUS DONATIONS. Add lines 36 and 44	45	00

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

46. Grocery credit. Computed Amount (from worksheet)		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 46. <input type="checkbox"/>		
To receive your grocery credit, enter the computed amount on line 46	46	00
47. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R	47	00
48. Special fuels tax refund Gasoline tax refund Attach Form 75	48	00
49. Idaho income tax withheld. Attach Form(s) W-2	49	00
50. 2009 Form 51 payment(s) and amount applied from 2008 return	50	00
51. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 46 through 50	51	00

TAX DUE or REFUND. See instructions, page 11. If line 45 is more than line 51, GO TO LINE 52. If line 45 is less than line 51 GO TO LINE 55.

52. TAX DUE. Subtract line 51 from line 45		00
53. Penalty Interest from the due date Enter total	53	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>		
54. TOTAL DUE. Add lines 52 and 53. Make check or money order payable to the Idaho State Tax Commission	54	00
55. OVERPAID. Line 51 minus lines 45 and 53. This is the amount you overpaid	55	00
56. REFUND. Amount of line 55 to be refunded to you		00
57. ESTIMATED TAX. Amount of line 55 to be applied to your 2010 estimated tax	57	00

58. DIRECT DEPOSIT. See instructions, page 12. 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.

59. Total due (line 54) or overpaid (line 55) on this return	59	00
60. Refund from original return plus additional refunds	60	00
61. Tax paid with original return plus additional tax paid	61	00
62. Amended tax due or refund. Add lines 59 and 60 and subtract line 61	62	00

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

SIGN HERE Your signature	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 40 July 2009

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. "2009"	Year Updated
5	Header	Idaho Form Type	3	Alpha	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	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 (2009)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2009)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
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	7a	Constitution-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
38	7b	Democratic-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
39	7c	Libertarian-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
40	7d	Republican-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
41	7e	No specific	1	Alpha	"X" = box is marked. Blank = box is not marked	

42	7f	None-Prime	1	Alpha	“X” = box is marked. Blank = box is not marked	
43	8a	Constitution-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
44	8b	Democratic-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
45	8c	Libertarian-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
46	8d	Republican-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
47	8e	No specific-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
48	8f	None-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
49	9	Federal Adjusted Gross Income	12	Numeric	99999999999 or -99999999999 (Significant digits only, no cents, do not zero fill.	
50	10	Additions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
51	11	Total	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
52	12	Subtractions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill.	
53	13	Net operating loss	1	Alpha	“X” = box is marked. Blank = box is not marked	
54	13a	Total Adjusted Income	12	Numeric	99999999999 or -99999999999 (Significant digits only, no cents, do not zero fill.	
55	14a	Prime 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
56	14a	Spouse 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
57	14b	Prime Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
58	14b	Spouse Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
59	14c	Claimed dependent	1	Alpha	“X” = box is marked. Blank = box is not marked	
60	15	Itemized Deductions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 28)	
61	16	State and local income taxes.	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
62	17	Net Idaho itemized deductions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
63	18	Standard Deduction	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
64	20	Federal Exemption	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
65	21	Taxable Income	12	Numeric	99999999999 or -99999999999 (Significant digits only, no cents, do not zero fill.	

66	22	Tax	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
67	24	Income tax paid to other state	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
68	25	Education credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
69	26	Youth and Rehab. credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
70	27	Live organ Don.	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
71	28	Business Credits from Form 44	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
72	29	Total Credits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
73	31	Fuels tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
74	32	Sales/Use tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
75	34	Tax from recapture of qualified investment exemption	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
76	35a	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.	
77	35	Permanent Building fund	2	Numeric	99 (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 do not meet the filing requirement. See requirement to file document.	
78	36	Total Tax	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
79	37	Idaho Nongame Wildlife	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
80	38	Children’s trust fund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
81	39	Special Olympics	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
82	40	Idaho Guard	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
83	41	American Red Cross	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
84	42	Veterans Support	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
85	43	Idaho Foodbank	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	New

86	45	Total Tax plus donations	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
87	46	Grocery Credit computed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
88	46a	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.	
89	46b	Grocery Credit amount	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
90	47	Maintaining home for family aged	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
91	48a	Special fuel tax ref	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
92	48b	Gasoline tax refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
93	49	Idaho withholding	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
94	50	Estimated Payment	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
95	52	Tax Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
96	53a	Penalty	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
97	53b	Interest	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
98	53c	Penalty withdraw from medical savings account	1	Alpha	“X” = box is marked. Blank = box is not marked	
99	54	Total Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
100	55	Overpaid	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
101	56	Refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
102	57	Estimated Tax apply to 2010	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
103	58a	Routing Number	9	Numeric	999999999 (Significant digits only, no cents, do not zero fill.)	

104	58b	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	
105	58c	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
106	58d	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
107	58e	IAT	1	Alpha	"X" = box is marked. Blank = box is not marked	New
108		Authorize Preparer Check box,	1	Numeric	"X" = box is marked. Blank = box is not marked	
109		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
110		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

Name(s) as shown on return	Social Security Number
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A. Additions. See instructions, page 21.

1. Federal net operating loss carryover included in line 9, Form 40	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. Other additions. Attach explanation	5	00
6. Total additions. Add lines 1 through 5. Enter on line 10, Form 40	6	00

B. Subtractions. See instructions, page 21.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	00
2. State income tax refund if included in federal income	2	00
3. Interest from U.S. Government obligations	3	00
4. Insulation of Idaho residence	4	00
5. Alternative energy devices deduction		

Year		Type of Device	Total Cost	Percent			
Acquired							
a. 2009			\$	X 40% =	5a		00
b. 2008			\$	X 20% =	5b		00
c. 2007			\$	X 20% =	5c		00
d. 2006			\$	X 20% =	5d		00

e. Add lines 5a through 5d	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	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. Attach 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. Worker's compensation insurance	20	00
21. Bonus depreciation. Attach computations	21	00
22. Other subtractions. Attach explanation	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40	23	00

C. Retirement Benefits Deduction. See instructions, page 22, for qualified retirement benefits.

1. If single enter \$27,876, or if married filing jointly enter \$41,814	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 line 8, Part B	6	00

Name(s) as shown on return	Social Security Number
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D. Credit for Income Tax Paid to Other States. See instructions, page 25.

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

1. Idaho tax, line 22, Form 40	1		00	Attach a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 13, Form 40	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 line 24, Form 40			7	00

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

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

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
First Name Last Name				

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 47, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.)	4		00
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F. Dependents: (Continued from Form 40, page 1)

Name of Family Member	Social Security Number
First Name Last Name	

G. From Standard Deduction Worksheet on page ?? of the instructions.

1. Real estate taxes included in standard deduction	1		00
2. Disaster loss included in standard deduction	2		00
3. Qualified motor vehicle tax included in standard deduction	3		00
4. Total of lines 1 through 3	4		00

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

2-D Barcode Record Layout Specifications Idaho. Form 39R						
		Additions				
111	A-1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	A-2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	A-3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	A-4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	A-5	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Subtractions				
116	B-1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	B-1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	B-2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	B-3	Interest from U.S, government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	B-4	Insulation of Idaho residence	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	B-5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	B-6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
123	B-7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

124	B-8	Retirement Benefit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
125	B-9	Technological	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
126	B-10	Idaho capital gains deductions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
127	B-11	Military Pay	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
128	B-12	Adoption Expense	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
129	B-13	Idaho Medical savings account	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
130	B-14	Idaho college savings program	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
131	B-15	Home for the aged	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
132	B-16	Idaho Lottery	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
133	B-17	Income earned on a reservation by an American Indian	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
134	B-18	Health Insurance	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
135	B-19	Long-Term care	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
136	B-20	Worker's compensation	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
137	B-21	Bonus	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
138	B-22	Depreciation	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
		Other Subtractions	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
		Retirement	Benefits	Deduction		
139	C-1	Retirement Benefits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill) Single \$27,876 Married \$41,814	Changed benefit amount
140	C-2	Federal railroad retired benefits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
141	C-3	Social Security benefits received	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

142	C-5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
143	D	State Name credit for taxes paid to	2	Alpha	Abbreviated state name of where taxes were paid two, if more than one state you must attach additional 39R's. example Idaho "ID"	
144	D-2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
145	D-6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
146	D-7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
147	G-1	Real Estate taxes	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
148	G-2	Disaster losses	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
149	G-3	Motor vehicle taxes	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE

Name
Assumed Business Name (DBA)
Address
City, State, and Zip Code

Social Security Number

■	□	□	□	-	□	□	-	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---

Federal Employer Identification Number

■	□	□	-	□	□	□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---	---	---

Section I. FILING PERIOD Beginning _____, _____ and ending ▪ _____, _____
If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

State use only

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

- Section II. BUSINESS ACTIVITIES** Mark each box below that describes the business activities of your company.
- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

- Section III. NONTAXABLE USE** Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.
- | | |
|--|---|
| IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in | *IDAHO TAX-PAID gasoline used in |
| 1. <input type="checkbox"/> Stationary engines | 10. <input type="checkbox"/> Stationary engines |
| 2. <input type="checkbox"/> Unregistered equipment (list) _____ | 11. <input type="checkbox"/> Unregistered equipment (list) _____ |
| 3. <input type="checkbox"/> Refrigeration unit with separate tank | 12. <input type="checkbox"/> Refrigeration unit with separate tank |
| 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV) | 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC) |
| 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) | 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) |
| 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) | 15. <input type="checkbox"/> Aircraft (see instructions) |
| 7. <input type="checkbox"/> Federal, state, and local government motor vehicles | 16. <input type="checkbox"/> Commercial motor boat |
| 8. <input type="checkbox"/> Aircraft (see instructions) | 17. <input type="checkbox"/> Other (describe) _____ |
| 9. <input type="checkbox"/> Other (describe) _____ | |
- * Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE
Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	▪	\$	□	□	□	□
2. Special fuels tax refund from page 2, Section V, line 6	▪		□	□	□	□
3. Gasoline tax due from page 2, Section VI, line 4.....	▪		□	□	□	□
4. Special fuels tax due from page 2, Section VI, line 5	▪		□	□	□	□
5. Total of use tax due from page 2, Section VII, line 8	▪		□	□	□	□
<input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____						
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	▪		□	□	□	□
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	▪		□	□	□	□

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

SIGN HERE	Authorized signature	Date	Call 334-7660 in the Boise area or (800) 972-7660 toll free. MAIL TO: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076
	Title	Daytime phone	
Paid preparer's signature		Preparer's EIN, SSN or PTIN	
Address and phone number			

Section V. FUELS TAX REFUND	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Total tax-paid gallons purchased from all sources (whole gallons)							
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							

Section VI. FUELS TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons).....							
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.....							

Section VII. USE TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 2							
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 75

		Section II			Business Activities	
150	1	Farming	1	Alpha	“X” = box is marked. Blank = box is not marked	
151	2	Logging	1	Alpha	“X” = box is marked. Blank = box is not marked	
152	3	Construction	1	Alpha	“X” = box is marked. Blank = box is not marked	
153	4	Trucking	1	Alpha	“X” = box is marked. Blank = box is not marked	
154	5	Manufacturing	1	Alpha	“X” = box is marked. Blank = box is not marked	
155	6	Landscaping, tree	1	Alpha	“X” = box is marked. Blank = box is not marked	
156	7	Well drilling	1	Alpha	“X” = box is marked. Blank = box is not marked	
157	8	Equipment Rental	1	Alpha	“X” = box is marked. Blank = box is not marked	
158	9	Concrete/Asphalt	1	Alpha	“X” = box is marked. Blank = box is not marked	
159	10	Excavating	1	Alpha	“X” = box is marked. Blank = box is not marked	
160	11	Golf course	1	Alpha	“X” = box is marked. Blank = box is not marked	
161	12	Outfitter	1	Alpha	“X” = box is marked. Blank = box is not marked	
162	13	Mining	1	Alpha	“X” = box is marked. Blank = box is not marked	
163	14	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
		Section III			Nontaxable Use	
164	1	Stationery engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
165	2	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
166	3	Refrigeration unit	1	Alpha	“X” = box is marked. Blank = box is not marked	
167	4	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
168	5	IFTA power	1	Alpha	“X” = box is marked. Blank = box is not marked	
169	6	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
170	7	Federal, State	1	Alpha	“X” = box is marked. Blank = box is not marked	
171	8	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
172	9	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
173	10	Stationary engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
174	11	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
175	12	Refrigeration	1	Alpha	“X” = box is marked. Blank = box is not marked	
176	13	IFTA auxiliary	1	Alpha	“X” = box is marked. Blank = box is not marked	
177	14	Intrastate	1	Alpha	“X” = box is marked. Blank = box is not marked	
178	15	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	

179	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	
180	17	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

Section IV. Total Refund or Tax Due

181	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
183	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
184	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
185	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
186	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
187	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V. Fuels Tax Refund

188	1a	Total tax-paid gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
189	1b	Total tax-paid Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
190	1c	Total tax-paid Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
191	1d	Total tax-paid Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
192	1e	Total tax-paid Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
193	1f	Total tax –paid Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
194	2a	Total Nontaxable Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
195	2b	Total Nontaxable Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
196	2c	Total Nontaxable Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
197	2d	Total Nontaxable Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
198	2e	Total Nontaxable Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
199	2f	Total Nontaxable Natural Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons

Section VI. Fuels Tax Due

200	1a	Taxable gallons gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
201	1b	Taxable gallons Aviation gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
202	1c	Taxable gallons Jet fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
203	1d	Taxable gallons Undyed diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
204	1e	Taxable gallons Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
205	1f	Taxable gallons Natural gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

Section VII. Use Tax Due

206	1a	Gasoline gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
207	1b	Aviation gas gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
208	1c	Jet Fuel gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
209	1d	Undyed diesel gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
210	1e	Propane gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
211	1f	Natural gas gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
212	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
213	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
214	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
215	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
216	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

217	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
218	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
219	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
220	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
221	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
222	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	
223	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 st and 2 nd) This is a price per gallon field. Right justify zero fill	

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

PART I — BUSINESS INCOME TAX CREDITS

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

2-D Barcode Record Layout Specifications Idaho. Form 44

		Part I—Business income tax credits	Business Activities			
Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
224	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

233	6a	Broadband equipment investment Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
234	6b	Broadband equipment investment credit Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
235	7a	Incentive investment tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
236	7b	Incentive investment tax credit Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
237	8a	Small employer investment tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
238	8b	Small employer investment tax credit Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
239	9a	Small employer real property improvement tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
240	9b	Small employer real property improvement tax credit Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
241	10a	Small employer new jobs tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
242	10b	Small employer new jobs tax Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
243	11a	Biofuel infrastructure ITC Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
244	11b	Biofuel infrastructure ITC Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
245	12	Total business credits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
		Part II-Recapture of income tax credits.			Business Activities	
246	1	Recapture of investment tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

247	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
248	3	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
249	4	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
250	5	Recapture of small employer's new job investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
251	6	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
252	7	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
253	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.)	

2115 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.

253 Idaho Form 40 field delimiters (carriage return)

2368 Total characters with field delimiters and all fields at maximum data length.

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

Example:

Header Version Number “T1”

Developer Code “9999”

NACTP assigned code

Tax Year “2009”