

2013 Idaho 2-D Barcode Specifications

September 2013



September 1, 2013

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 2013 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 41 – removed index, Net operating loss
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 "2013"
- 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

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
208-332-6632

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

2-D Barcode Record Layout Specifications Idaho Form 40 August 2013

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. "2013"	Year Updated
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	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 (2013)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2013)	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	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	Net operating loss	1	Alpha	“X” = box is marked. Blank = box is not marked	Removed
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	999999999999 (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	Hire One 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 medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
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)	
90	55	Estimated Tax apply to 2014	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
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. 8
See instructions, page 6 for the reasons for amending and enter the number. 9

State Use Only

For calendar year 2013, or fiscal year beginning 10, ending 11

PLEASE PRINT OR TYPE	Your first name and initial 12	13	Last name 14	Your Social Security Number (required) 15	<input type="checkbox"/> 24 Deceased in 2013
	Spouse's first name and initial 16	17	Last name 18	Spouse's Social Security Number (required) 19	<input type="checkbox"/> 25 Deceased in 2013
	Mailing address 20	Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> 26 Yes <input type="checkbox"/> 27 No			
	City, State, and Zip Code 21				

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

1. 28 Single
2. 29 Married filing joint return
3. 30 Married filing separate return
4. 31 Head of household
5. 32 Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself 33 and 6b, if they apply. Spouse 34
- c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here 35
- | First name | Last name | Social Security Number |
|------------|-----------|------------------------|
| | | |
| | | |
| | | |
| | | |
- d. Total exemptions. Add lines 6a through 6c. Must match federal return 36

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	37	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	38	00
9. Total. Add lines 7 and 8	9	39	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	40	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	41	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$6,100 Head of Household: \$8,950 Married filing Jointly or Qualifying Widow(er): \$12,200	12. CHECK	a. If age 65 or older <input type="checkbox"/> 42 Yourself <input type="checkbox"/> 43 Spouse b. If blind <input type="checkbox"/> 44 Yourself <input type="checkbox"/> 45 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"/> 46		
	13. Itemized deductions. Include federal Schedule A	13	47	00
	14. All state and local income or general sales taxes included on federal Schedule A, line 5	14	48	00
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero	15	49	00
	16. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People	16	50	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Multiply \$3,900 by the number of exemptions claimed on line 6d	18	51	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	52	00
	20. Tax from tables or rate schedule. See instructions, page 36	20	53	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		00
-----------------------------	----	--	-----------

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	54	00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23		00
24. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	24	55	00
25. TOTAL CREDITS. Add lines 22 through 24	25	56	00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero	26		00

OTHER TAXES. See instructions, page 8.

27. Fuels tax due. Include Form 75	27	57	00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	28	58	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	29		00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30	59	00
31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	31	61	10 00
32. TOTAL TAX. Add lines 26 through 31	32	62	00

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

33. Nongame Wildlife Conservation Fund	▪ 63	34. Idaho Children's Trust Fund	▪ 64
35. Special Olympics Idaho	▪ 65	36. Idaho Guard and Reserve Family	▪ 66
37. American Red Cross of Greater Idaho Fund	▪ 67	38. Veterans Support Fund	▪ 68
39. Idaho Foodbank	▪ 69	40. Opportunity Scholarship Program	▪ 70
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	71	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 9.

42. Grocery credit. Computed Amount (from worksheet)	▪ 72		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42.	▪ <input checked="" type="checkbox"/>		
To receive your grocery credit, enter the computed amount on line 42	▪ 73		
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R	43	74	00
44. Special fuels tax refund 76 Gasoline tax refund 77 Include Form 75	44	75	00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	45	78	00
46. 2013 Form 51 payment(s) and amount applied from 2012 return	46	79	00
47. Pass-through income tax. Withheld 80 Paid by entity 81 Include Form(s) ID K-1	47	82	00
48. Hire One Act credit for new employees. Include Form 72	48	83	00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49		00

TAX DUE or REFUND. See instructions, page 10. 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	▪	83	00
51. Penalty 84 Interest from the due date 85 Enter total	51		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account	▪ <input checked="" type="checkbox"/>		
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	87	00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	88	00
54. REFUND. Amount of line 53 to be refunded to you	▪	89	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2014 estimated tax	55	90	00

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		00
58. Refund from original return plus additional refunds	58		00
59. Tax paid with original return plus additional tax paid	59		00
60. Amended tax due or refund. Add lines 57 and 58 and subtract line 59	60		00

96 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 97	98
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)	
Section C Retirement Benefits Deduction						
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)	
Section D Credit for Income Tax Paid to Other States						
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)	
Section E Credits for Contributions						
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
----------------------------	------------------------

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in Form 40, line 7	1	99	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	100	00
3. Non-Idaho state and local bond interest and dividends	3	101	00
4. Idaho college savings account withdrawal	4	102	00
5. Bonus depreciation. Include computations	5	103	00
6. Other additions. Include explanation	6	104	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7		00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover 105 Idaho net operating loss carryback 106 Enter total here	1		00
2. State income tax refund if included in federal income	2	107	00
3. Interest from U.S. Government obligations	3	108	00
4. Energy efficiency upgrades	4	109	00
5. Alternative energy devices deduction			

	Year Acquired	Type of Device	Total Cost	Percent			
a.	2013		\$	X 40% =	5a		00
b.	2012		\$	X 20% =	5b		00
c.	2011		\$	X 20% =	5c		00
d.	2010		\$	X 20% =	5d		00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e	110	00
6. Child/dependent care. Include federal Form 2441	6	111	00
7. Social security and railroad benefits, if included in federal income	7	112	00
8. Retirement benefits deduction. Complete Part C	8	113	00
9. Technological equipment donation	9	114	00
10. Idaho capital gains deduction. Include Form CG	10	115	00
11. Active duty military pay earned outside of Idaho	11	116	00
12. Adoption expenses	12	117	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	118	00
14. Idaho college savings program	14	119	00
15. Maintaining a home for the aged and/or developmentally disabled	15	120	00
16. Idaho lottery winnings, less than \$600 per prize	16	121	00
17. Income earned on a reservation by an American Indian	17	122	00
18. Health insurance premiums	18	123	00
19. Long-term care insurance	19	124	00
20. Worker's compensation insurance	20	125	00
21. Bonus depreciation. Include computations	21	126	00
22. Other subtractions. Include explanation	22	127	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 \$30,396, or if married filing jointly enter \$45,594	1	128	00
2. Federal Railroad Retirement benefits received	2	129	00
3. Social Security benefits received	3	130	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	131	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: **132** (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	133	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	134	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	135	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	136	00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2	137	00
3. Credit for live organ donation expenses	3	138	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:

Name of Family Member First Name 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	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	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	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	

Section IV. Total Refund or Tax Due

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)	

Section V. Fuels Tax Refund

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

Section VI. Fuels Tax Due

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)	

Section VII. Use Tax Due

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	99999999999 (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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) 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 st and 2 nd) This is a price per gallon field. Right justify zero fill	

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.

- | | | |
|--|---|--|
| 139 1. <input type="checkbox"/> Farming | 144 6. <input type="checkbox"/> Landscaping & tree service | 149 11. <input type="checkbox"/> Golf course |
| 140 2. <input type="checkbox"/> Logging | 145 7. <input type="checkbox"/> Well drilling | 150 12. <input type="checkbox"/> Outfitter |
| 141 3. <input type="checkbox"/> Construction | 146 8. <input type="checkbox"/> Equipment rental/leasing | 151 13. <input type="checkbox"/> Mining |
| 142 4. <input type="checkbox"/> Trucking | 147 9. <input type="checkbox"/> Concrete/asphalt/gravel | 152 14. <input type="checkbox"/> Other (describe) _____ |
| 143 5. <input type="checkbox"/> Manufacturing | 148 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.

- | | |
|---|--|
| 153 1. <input type="checkbox"/> Stationary engines | 162 10. <input type="checkbox"/> Stationary engines |
| 154 2. <input type="checkbox"/> Unregistered equipment (list) _____ | 163 11. <input type="checkbox"/> Unregistered equipment (list) _____ |
| 155 3. <input type="checkbox"/> Refrigeration unit with separate tank | 164 12. <input type="checkbox"/> Refrigeration unit with separate tank |
| 156 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV) | 165 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC) |
| 157 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) | 166 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) |
| 158 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) | 167 15. <input type="checkbox"/> Aircraft (see instructions) |
| 159 7. <input type="checkbox"/> Federal, state, and local government motor vehicles | 168 16. <input type="checkbox"/> Commercial motor boat |
| 160 8. <input type="checkbox"/> Aircraft (see instructions) | 169 17. <input type="checkbox"/> Other (describe) _____ |
| 161 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.....	\$	170							
2. Special fuels tax refund from page 2, Section V, line 6		171							
3. Gasoline tax due from page 2, Section VI, line 4.....		172							
4. Special fuels tax due from page 2, Section VI, line 5		173							
5. Total of use tax due from page 2, Section VII, line 8		174							
<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.....		<table border="1"><tr><td> </td><td>1</td><td>7</td><td>5</td><td> </td><td> </td><td> </td></tr></table>		1	7	5			
	1	7	5						
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.....		<table border="1"><tr><td> </td><td>1</td><td>7</td><td>6</td><td> </td><td> </td><td> </td></tr></table>		1	7	6			
	1	7	6						

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
	Title	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN or PTIN
Address and phone number		

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

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)	177	178	179	180	181	182	
2. Total nontaxable gallons (whole gallons).....	183	184	185	186	187	188	
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).....	189	190	191	192	193	194	
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	195	196	197	198	199	200	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	201	202	203	204	205	206	
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon	207	208	209	210	211	212	
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)	
Part II-Recapture of Income Tax Credits						
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

2013

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

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Include Form 49	1	213	. 214
2. Credit for production equipment using postconsumer waste.....	2	215	. 216
3. Promoter sponsored event credit	3	217	
4. Credit for qualifying new employees. Include Form 55.....	4	218	. 219
5. Credit for Idaho research activities. Include Form 67	5	220	. 221
6. Broadband equipment investment credit. Include Form 68.....	6	222	. 223
7. Incentive investment tax credit. Include Form 69	7	224	. 225
8. Small employer investment tax credit. Include Form 83.....	8	226	. 227
9. Small employer real property improvement tax credit. Include Form 84	9	228	. 229
10. Small employer new jobs tax credit. Include Form 85.....	10	230	. 231
11. Biofuel infrastructure investment tax credit. Include Form 71.....	11	232	. 233
12. Total business income tax credits allowed. Add lines 1 through 11	12	234	

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:		
1. Investment tax credit. Include Form 49R.....	1	235
2. Broadband equipment investment credit. Include Form 68R	2	236
3. Small employer investment tax credit. Include Form 83R	3	237
4. Small employer real property improvement tax credit. Include Form 84R.....	4	238
5. Small employer new jobs tax credit. Include Form 85R	5	239
6. Biofuel infrastructure investment tax credit. Include Form 71R.....	6	240
7. Total tax from recapture of income tax credit. Add lines 1 through 6.....	7	241