

2012 Idaho 2-D Barcode Specifications

September 2012



September 1, 2012

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 2012 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 81 – removed index, Pass-through Withholding
Index 81 – new index, Pass-through Withheld
Index 82 – new index, Pass-through Paid by Entity
Index 91 – updated year

Form 39R:

Index 110 – new name, Energy Efficiency Upgrades

Form 75:

No changes

Form 44:

Index 219 – added, Credit for New Employees (Allowed)
Index 220 – added, Credit for New Employees (Carryover)

Idaho 2D Specification Totals

- **2127** Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.
- **243** Idaho Form 40 field delimiters (carriage return)
- **2370** 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 "2012"
- 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
Mary Almadova
P.O. Box 36
800 Park Blvd Plaza IV
Boise, Idaho 83722
mary.almadova@tax.idaho.gov
208-334-7787

Secondary Contact
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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 2012

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. "2012"	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 (2012)	1	Alpha	“X” = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2012)	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	999999999999 (Significant digits only, no cents, do not zero fill.	
40	10	Subtractions	12	Numeric	999999999999 (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	
42	11a	Total Adjusted Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
43	12a	Prime 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
44	12a	Spouse 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
45	12b	Prime Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
46	12b	Spouse Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
47	12c	Claimed dependent	1	Alpha	“X” = box is marked. Blank = box is not marked	
48	13	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 28)	
49	14	State and local income taxes.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
50	15	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
51	16	Standard Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
52	18	Federal Exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

53	19	Taxable Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill).	
54	20	Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
55	22	Income tax paid to other state	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
56	24	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
57	25	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
58	27	Fuels tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
59	28	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
60	30	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
61	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.	
62	31a	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 meet the filing requirement. See requirement to file document.	
63	32	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
64	33	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	34	Children’s trust fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	35	Special Olympics	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
67	36	Idaho Guard	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	37	American Red Cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	38	Veterans Support	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	39	Idaho Food Bank	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	40	Opportunity Scholarship Program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	41	Total Tax plus donations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	42	Grocery Credit computed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	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.	
75	42b	Grocery Credit amount	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	43	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	44a	Special fuel tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

78	44b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
79	45	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
80	46	Estimated Payment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	47	Pass-through Withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Index Removed
81	47a	Pass-through Withheld	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Index
82	47b	Pass-through Paid by Entity	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Index
83	48	Hire One Act Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	50	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	51a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
86	51b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
87	51c	Penalty withdraw from medical savings account	1	Alpha	“X” = box is marked. Blank = box is not marked	
88	52	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	53	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	54	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
91	55	Estimated Tax apply to 2013	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
92	56a	Routing Number	9	Numeric	999999999 (Significant digits only, do not zero fill.)	
93	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	
94	56c	Checking account box	1	Alpha	“X” = box is marked. Blank = box is not marked	
95	56d	Savings account box	1	Alpha	“X” = box is marked. Blank = box is not marked	
96	56e	IAT	1	Alpha	“X” = box is marked. Blank = box is not marked	
97		Authorize Preparer Check box,	1	Numeric	“X” = box is marked. Blank = box is not marked	
98		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
99		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. **8** State Use Only
 See instructions, page 6 for the reasons for amending and enter the number. **9**

For calendar year 2012, or fiscal year beginning **10**, ending **11**

PLEASE PRINT OR TYPE	Your first name and initial 12	Last name 13	14	
	Spouse's first name and initial 16	Last name 17	18	
	Mailing address 20			
	City, State, and Zip Code 21			22

Your Social Security Number (required)
15

Spouse's Social Security Number (required)
19

24 Taxpayer deceased in 2012
 25 Spouse deceased in 2012
 Do you need Idaho income tax forms mailed to you next year?
 26 Yes **27** No

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

- 28** Single
- 29** Married filing joint return
- 30** Married filing separate return
- 31** Head of household
- 32** Qualifying widow(er)

Must match federal return.

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself **a. 33** and 6b, if they apply. Spouse **b. 34**

c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here **c. 35**

First name	Last name	Social Security Number

d. Total exemptions. Add lines 6a through 6c. Must match federal return **d. 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.			
If you have an NOL and are electing to forgo the carryback period, check here <input checked="" type="checkbox"/> 41	11	42	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$5,950 Head of Household: \$8,700 Married filing Jointly or Qualifying Widow(er): \$11,900	12. CHECK	a. If age 65 or older <input checked="" type="checkbox"/> 43 Yourself <input checked="" type="checkbox"/> 44 Spouse b. If blind <input checked="" type="checkbox"/> 45 Yourself <input checked="" type="checkbox"/> 46 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 checked="" type="checkbox"/> 47		
	13. Itemized deductions. Include federal Schedule A	13	48	00
	14. All state and local income taxes included on federal Schedule A, line 5	14	49	00
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero	15	50	00
	16. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People	16	51	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Multiply \$3,800 by the number of exemptions claimed on line 6d	18	52	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	53	00
	20. Tax from tables or rate schedule. See instructions, page 36	20	54	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
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CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other state return	22	55	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	56	00
25. TOTAL CREDITS. Add lines 22 through 24	25	57	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	58	00
28. Sales/Use tax due on Internet, mail order, and other nontaxed purchases	28	59	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	60	00
31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	31	62	10 00
32. TOTAL TAX. Add lines 26 through 31	32	63	00

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

33. Nongame Wildlife Conservation Fund	33	64	
34. Idaho Children's Trust Fund	34	65	
35. Special Olympics Idaho	35	66	
36. Idaho Guard and Reserve Family	36	67	
37. American Red Cross of Greater Idaho Fund	37	68	
38. Veterans Support Fund	38	69	
39. Idaho Foodbank	39	70	
40. Opportunity Scholarship Program	40	71	
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	72	00

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

42. Grocery credit. Computed Amount (from worksheet)		73	
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42. <input type="checkbox"/> 74			
To receive your grocery credit, enter the computed amount on line 42	42	75	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R	43	76	00
44. Special fuels tax refund 77 Gasoline tax refund 78 Include Form 75	44		00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	45	79	00
46. 2012 Form 51 payment(s) and amount applied from 2011 return	46	80	00
47. Pass-through income tax. Withheld 81 Paid by entity 82 Include Form(s) ID K-1	47		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		84	00
51. Penalty 85 Interest from the due date 86 Enter total	51		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> 87			
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	88	00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	89	00
54. REFUND. Amount of line 53 to be refunded to you		90	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2013 estimated tax	55	91	00

56. DIRECT DEPOSIT. See instructions, page 11. 96 Check if final deposit destination is outside the U.S.

Routing No. Account No. Type of 94 Checking Account: 95 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

97 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 98	99
Paid preparer's signature	Address and phone number



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

Section A Additions

100	1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
101	2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill_	
102	3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
103	4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
104	5	Bonus Depreciation (Additions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
105	6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section B Subtractions

106	1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
107	1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
108	2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	3	Interest from U.S. government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
110	4	Energy Efficiency Upgrades	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
123	17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

124	18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	19	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	20	Worker's compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	21	Bonus Depreciation (Subtractions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	22	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section C Retirement Benefits Deduction						
129	1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	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						
133	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"	
134	2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
136	7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section E Credits for Contributions						
137	1	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
138	2	Youth and Rehab. credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
139	3	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

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

1. Federal net operating loss carryover included in Form 40, line 7	1	100	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	101	00
3. Non-Idaho state and local bond interest and dividends	3	102	00
4. Idaho college savings account withdrawal	4	103	00
5. Bonus depreciation. Include computations	5	104	00
6. Other additions. Include explanation	6	105	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 ▪ 106 Idaho net operating loss carryback ▪ 107 Enter total here	1		00
2. State income tax refund if included in federal income	2	108	00
3. Interest from U.S. Government obligations	3	109	00
4. Energy efficiency upgrades	4	110	00
5. Alternative energy devices deduction			
Year			
Acquired Type of Device Total Cost Percent			
a. 2012	\$	X 40% = 5a	00
b. 2011	\$	X 20% = 5b	00
c. 2010	\$	X 20% = 5c	00
d. 2009	\$	X 20% = 5d	00
e. Add lines 5a through 5d. Can't exceed \$5,000	5e	111	00
6. Child/dependent care. Include federal Form 2441	6	112	00
7. Social security and railroad benefits, if included in federal income	7	113	00
8. Retirement benefits deduction. Complete Part C	8	114	00
9. Technological equipment donation	9	115	00
10. Idaho capital gains deduction. Include Form CG	10	116	00
11. Active duty military pay earned outside of Idaho	11	117	00
12. Adoption expenses	12	118	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	119	00
14. Idaho college savings program	14	120	00
15. Maintaining a home for the aged and/or developmentally disabled	15	121	00
16. Idaho lottery winnings, less than \$600 per prize	16	122	00
17. Income earned on a reservation by an American Indian	17	123	00
18. Health insurance premiums	18	124	00
19. Long-term care insurance	19	125	00
20. Worker's compensation insurance	20	126	00
21. Bonus depreciation. Include computations	21	127	00
22. Other subtractions. Include explanation	22	128	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 \$30,156, or if married filing jointly enter \$45,234	1	129	00
2. Federal Railroad Retirement benefits received	2	130	00
3. Social Security benefits received	3	131	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	132	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: **133** (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	134	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	135	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	136	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	137	00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2	138	00
3. Credit for live organ donation expenses	3	139	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

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

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

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

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

First Name	Last Name	Social Security Number

2-D Barcode Record Layout Specifications Idaho. Form 75

Section II. Business Activities

140	1	Farming	1	Alpha	“X” = box is marked. Blank = box is not marked	
141	2	Logging	1	Alpha	“X” = box is marked. Blank = box is not marked	
142	3	Construction	1	Alpha	“X” = box is marked. Blank = box is not marked	
143	4	Trucking	1	Alpha	“X” = box is marked. Blank = box is not marked	
144	5	Manufacturing	1	Alpha	“X” = box is marked. Blank = box is not marked	
145	6	Landscaping, tree	1	Alpha	“X” = box is marked. Blank = box is not marked	
146	7	Well drilling	1	Alpha	“X” = box is marked. Blank = box is not marked	
147	8	Equipment Rental	1	Alpha	“X” = box is marked. Blank = box is not marked	
148	9	Concrete/Asphalt	1	Alpha	“X” = box is marked. Blank = box is not marked	
149	10	Excavating	1	Alpha	“X” = box is marked. Blank = box is not marked	
150	11	Golf course	1	Alpha	“X” = box is marked. Blank = box is not marked	
151	12	Outfitter	1	Alpha	“X” = box is marked. Blank = box is not marked	
152	13	Mining	1	Alpha	“X” = box is marked. Blank = box is not marked	
153	14	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

Section III. Nontaxable Use

154	1	Stationery engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
155	2	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
156	3	Refrigeration unit	1	Alpha	“X” = box is marked. Blank = box is not marked	
157	4	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
158	5	IFTA power	1	Alpha	“X” = box is marked. Blank = box is not marked	
159	6	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
160	7	Federal, State	1	Alpha	“X” = box is marked. Blank = box is not marked	
161	8	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
162	9	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
163	10	Stationary engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
164	11	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
165	12	Refrigeration	1	Alpha	“X” = box is marked. Blank = box is not marked	
166	13	IFTA auxiliary	1	Alpha	“X” = box is marked. Blank = box is not marked	
167	14	Intrastate	1	Alpha	“X” = box is marked. Blank = box is not marked	

168	15	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
169	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	
170	17	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
Section IV. Total Refund or Tax Due						
171	1	Gasoline tax refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
172	2	Special fuel refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
173	3	Gasoline tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
174	4	Special fuel tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
175	5	Use tax due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
176	6	Refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
177	7	Tax Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
Section V. Fuels Tax Refund						
178	1a	Total tax-paid gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
179	1b	Total tax-paid Av Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
180	1c	Total tax-paid Jet Fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
181	1d	Total tax-paid Undyed Diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
182	1e	Total tax-paid Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
183	1f	Total tax –paid Natural gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
184	2a	Total Nontaxable Gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
185	2b	Total Nontaxable Av Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
186	2c	Total Nontaxable Jet Fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
187	2d	Total Nontaxable Undyed Diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
188	2e	Total Nontaxable Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
189	2f	Total Nontaxable Natural Gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
Section VI. Fuels Tax Due						
190	1a	Taxable gallons gasoline	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
191	1b	Taxable gallons Aviation gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
192	1c	Taxable gallons Jet fuel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
193	1d	Taxable gallons Undyed diesel	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
194	1e	Taxable gallons Propane	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
195	1f	Taxable gallons Natural gas	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

Section VII. Use Tax Due

196	1a	Gasoline gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
197	1b	Aviation gas gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
198	1c	Jet Fuel gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
199	1d	Undyed diesel gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
200	1e	Propane gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
201	1f	Natural gas gallons	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
202	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	
203	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	
204	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	
205	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	
206	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	
207	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	
208	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	
209	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	
210	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	
211	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	
212	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	
213	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.

- | | | |
|--|---|--|
| 140 1. <input type="checkbox"/> Farming | 145 6. <input type="checkbox"/> Landscaping & tree service | 150 11. <input type="checkbox"/> Golf course |
| 141 2. <input type="checkbox"/> Logging | 146 7. <input type="checkbox"/> Well drilling | 151 12. <input type="checkbox"/> Outfitter |
| 142 3. <input type="checkbox"/> Construction | 147 8. <input type="checkbox"/> Equipment rental/leasing | 152 13. <input type="checkbox"/> Mining |
| 143 4. <input type="checkbox"/> Trucking | 148 9. <input type="checkbox"/> Concrete/asphalt/gravel | 153 14. <input type="checkbox"/> Other (describe) _____ |
| 144 5. <input type="checkbox"/> Manufacturing | 149 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.

- | | |
|---|--|
| <p>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</p> <p>154 1. <input type="checkbox"/> Stationary engines</p> <p>155 2. <input type="checkbox"/> Unregistered equipment (list) _____</p> <p>156 3. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>157 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)</p> <p>158 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)</p> <p>159 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)</p> <p>160 7. <input type="checkbox"/> Federal, state, and local government motor vehicles</p> <p>161 8. <input type="checkbox"/> Aircraft (see instructions)</p> <p>162 9. <input type="checkbox"/> Other (describe) _____</p> | <p>*IDAHO TAX-PAID gasoline used in</p> <p>163 10. <input type="checkbox"/> Stationary engines</p> <p>164 11. <input type="checkbox"/> Unregistered equipment (list) _____</p> <p>165 12. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>166 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)</p> <p>167 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)</p> <p>168 15. <input type="checkbox"/> Aircraft (see instructions)</p> <p>169 16. <input type="checkbox"/> Commercial motor boat</p> <p>170 17. <input type="checkbox"/> Other (describe) _____</p> |
|---|--|

* 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.....	•	\$	171
2. Special fuels tax refund from page 2, Section V, line 6	•		172
3. Gasoline tax due from page 2, Section VI, line 4.....	•		173
4. Special fuels tax due from page 2, Section VI, line 5	•		174
5. Total of use tax due from page 2, Section VII, line 8	•		175
<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.....	•		1 7 6
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.....	•		1 7 7

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)	178	179	180	181	182	183	
2. Total nontaxable gallons (whole gallons).....	184	185	186	187	188	189	
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).....	190	191	192	193	194	195	
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	196	197	198	199	200	201	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	202	203	204	205	206	207	
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon	208	209	210	211	212	213	
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
214	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
216	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
217	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
218	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
219	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Index
220	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Index
221	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	8a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	8b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

229	9a	Small employer real property improvement tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
230	9b	Small employer real property improvement tax credit Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
231	10a	Small employer new jobs tax credit Allowed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
232	10b	Small employer new jobs tax Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
233	11a	Biofuel infrastructure ITC	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
234	11b	Biofuel infrastructure ITC Carryover	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
235	12	Total business credits	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
Part II-Recapture of Income Tax Credits						
236	1	Recapture of investment tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
237	2	Recapture of broadband equipment investment tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
238	3	Recapture of small employer's investment tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
239	4	Recapture of small employer's real property improvement tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
240	5	Recapture of small employer's new job investment tax credit	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
241	6	Biofuel infrastructure ITC	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
242	7	Total Tax and Recapture	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
243	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.)	

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2012

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	214	.215
2. Credit for production equipment using postconsumer waste.....	2	216	.217
3. Promoter sponsored event credit	3	218	
4. Credit for qualifying new employees. Include Form 55.....	4	219	.220
5. Credit for Idaho research activities. Include Form 67	5	221	.222
6. Broadband equipment investment credit. Include Form 68.....	6	223	.224
7. Incentive investment tax credit. Include Form 69	7	225	.226
8. Small employer investment tax credit. Include Form 83.....	8	227	.228
9. Small employer real property improvement tax credit. Include Form 84	9	229	.230
10. Small employer new jobs tax credit. Include Form 85.....	10	231	.232
11. Biofuel infrastructure investment tax credit. Include Form 71.....	11	233	.234
12. Total business income tax credits allowed. Add lines 1 through 11	12	235	

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:		
1. Investment tax credit. Include Form 49R.....	1	236
2. Broadband equipment investment credit. Include Form 68R	2	237
3. Small employer investment tax credit. Include Form 83R	3	238
4. Small employer real property improvement tax credit. Include Form 84R.....	4	239
5. Small employer new jobs tax credit. Include Form 85R	5	240
6. Biofuel infrastructure investment tax credit. Include Form 71R.....	6	241
7. Total tax from recapture of income tax credit. Add lines 1 through 6.....	7	242