

# 2010 Idaho 2-D Barcode Specifications

September 2010



## Introduction

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 2010 changes are described below.

Form 40:

- Index 4 – updated year
- Index 24 – updated year
- Index 25 – updated year
- Indexes 37 through 48 – removed; Idaho no longer maintains Election Campaign Fund
- Index 74 – new index, Opportunity Scholarship Program
- Index 91 – updated year

Form 39R:

- Index 147 – removed, Real Estate Taxes
- Index 148 – removed, Disaster Losses
- Index 149 – removed, Qualified Motor Vehicle Taxes

Form 75:

No changes

Form 44:

No changes

## Idaho 2-D Specification Totals

- **2079** Idaho Form 40 with all fields at maximum data length. This includes the Schedule 39R, Form 44 and the Form 75.
- **239** Idaho Form 40 field delimiters (carriage return).
- **2318** Total characters with field delimiters and all fields at maximum data length.

## Sample Idaho 2-D 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 "2010"
- Index 5 - Idaho Form Type "40"

Index 6 - Specification Version "0"

Index 7 - Software Version "02"

## Idaho 2-D Test Returns:

- Include a cover letter requesting 2-D test return approval. Please include 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 Tax Commission's [Income Tax Substitute Forms Specifications](#). 2-D 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 2-D barcode test through the production scanner. This doesn't occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.
- 2-D test returns will not be accepted by fax. Submit all 2-D test returns in:

PDF format to: [substituteforms@tax.idaho.gov](mailto:substituteforms@tax.idaho.gov)

Paper format to: Substitute Forms Document Coordinator  
Idaho State Tax Commission  
800 Park Blvd, Plaza IV  
PO Box 36  
Boise, ID 83722

## Contacts for 2-D Barcode

### Primary Contact

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

### Secondary Contact

Renata Shumway  
800 Park Blvd Plaza IV  
PO Box 36  
Boise, Idaho 83722  
[renata.shumway@tax.idaho.gov](mailto:renata.shumway@tax.idaho.gov)  
(208) 334-7783

## 2-D Barcode Record Layout Specifications Idaho. Form 40

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. "2010"	Year Updated
5	Header	Idaho Form Type	3	Alpha/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 (2010)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2010)	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	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.)	
38	8	Additions	12	Numeric	999999999999 (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	11a	Net operating loss	1	Alpha	"X" = box is marked. Blank = box is not marked	
42	11	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 29)	
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	23	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
57	24	Youth and Rehab. credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
58	25	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
59	26	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
60	27	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
61	29	Fuels tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
62	30	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
63	32	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
64	33a	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.	

					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.	
65	33	Permanent Building fund	2	Numeric		
66	34	Total Tax	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
67	35	Idaho Nongame Wildlife	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
68	36	Children's trust fund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
69	37	Special Olympics	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
70	38	Idaho Guard	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
71	39	American Red Cross	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
72	40	Veterans Support	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
73	41	Idaho Foodbank	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
74	42	Opportunity Scholarship Program	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	New
75	44	Total Tax plus donations.	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
76	45	Grocery Credit computed	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
77	45a	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.	
78	45b	Grocery Credit amount	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
79	46	Maintaining home for family aged	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
80	47a	Special fuel tax ref	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
81	47b	Gasoline tax refund	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
82	48	Idaho withholding	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
83	49	Estimated Payment	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
84	51	Tax Due	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
85	52a	Penalty	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	
86	52b	Interest	12	Numeric	99999999999 (Significant digits only, no cents, do not zero fill)	

87	52c	Penalty withdrawal from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
88	53	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	54	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	55	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
91	56	Estimated Tax apply to 2011	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
92	57a	Routing Number	9	Numeric	999999999 (Significant digits only, no cents, do not zero fill.)	
93	57b	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	57c	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
95	57d	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
96	57e	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  9  
 See instructions, page 6 for the reasons for amending and enter the number.

For calendar year 2010, or fiscal year beginning **10**, ending **11**

PLEASE PRINT OR TYPE	Your first name and initial <b>12</b>	Last name <b>13</b>	Last name <b>14</b>
	Spouse's first name and initial <b>16</b>	Last name <b>17</b>	Last name <b>18</b>
	Mailing address <b>20</b>		
	City, State, and Zip Code <b>21</b> <b>22</b> <b>23</b>		

Your Social Security Number (required)  
**15**

Spouse's Social Security Number (required)  
**19**

24 Taxpayer deceased in 2010  
 25 Spouse deceased in 2010

Do you need Idaho income tax forms mailed to you next year?  
 26 Yes  27 No

**FILING STATUS.**  
 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)  
 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	<b>37</b>	<b>00</b>
8. Additions from Form 39R, Part A, line 6. Include Form 39R .....	8	<b>38</b>	<b>00</b>
9. Total. Add lines 7 and 8 .....	9	<b>39</b>	<b>00</b>
10. Subtraction from Form 39R, Part B, line 23. Include Form 39R .....	10	<b>40</b>	<b>00</b>
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9.			
If you have an NOL and are electing to forego the carryback period, check here <input type="checkbox"/> 41 .....	11	<b>42</b>	<b>00</b>

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

<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$5,700  Head of Household: \$8,400  Married filing Jointly or Qualifying Widow(er): \$11,400	12. CHECK —	a. If age 65 or older ..... <input type="checkbox"/> 43 Yourself <input type="checkbox"/> 44 Spouse b. If blind ..... <input type="checkbox"/> 45 Yourself <input 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 45. <input type="checkbox"/> 47		
	13. Itemized deductions. Include federal Schedule A .....	13	<b>48</b>	<b>00</b>
	14. All state and local income or general sales taxes included on federal Schedule A, line 5 .....	14	<b>49</b>	<b>00</b>
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero .....	15	<b>50</b>	<b>00</b>
	16. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People .....	16	<b>51</b>	<b>00</b>
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero .....	17		<b>00</b>
	18. Multiply <b>\$3,650</b> by the number of exemptions claimed on line 6d .....	18	<b>52</b>	<b>00</b>
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero .....	19	<b>53</b>	<b>00</b>
	20. Tax from tables or rate schedule. See instructions, page 35 .....	20	<b>54</b>	<b>00</b>

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	55	00
23. Credit for contributions to Idaho educational entities	23	56	00
24. Credit for contributions to Idaho youth and rehabilitation facilities	24	57	00
25. Credit for live organ donation expenses	25	58	00
26. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	26	59	00
27. TOTAL CREDITS. Add lines 22 through 26	27	60	00
28. Subtract line 27 from line 21. If line 27 is more than line 21, enter zero	28		00

**OTHER TAXES. See instructions, page 9.**

29. Fuels tax due. Include Form 75	29	61	00
30. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	30	62	00
31. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	31		00
32. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	32	63	00
33. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	33	65	00
34. TOTAL TAX. Add lines 28 through 33	34	66	00

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

35. Nongame Wildlife Conservation Fund	67	36. Idaho Children's Trust Fund	68
37. Special Olympics Idaho	69	38. Idaho Guard and Reserve Family	70
39. American Red Cross of Greater Idaho Fund	71	40. Veterans Support Fund	72
41. Idaho Foodbank	73	42. Opportunity Scholarship Program	74
43. Enter total donations. Add lines 35 through 42	43		00
44. TOTAL TAX PLUS DONATIONS. Add lines 34 and 43	44	75	00

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

45. Grocery credit. Computed Amount (from worksheet)	76		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 45.	77		
To receive your grocery credit, enter the computed amount on line 45	45	78	00
46. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R	46	79	00
47. Special fuels tax refund 80 Gasoline tax refund 81 Include Form 75	47		00
48. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	48	82	00
49. 2010 Form 51 payment(s) and amount applied from 2009 return	49	83	00
50. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 45 through 49	50		00

**TAX DUE or REFUND. See instructions, page 11. If line 44 is more than line 50, GO TO LINE 51. If line 44 is less than line 50 GO TO LINE 54.**

51. TAX DUE. Subtract line 50 from line 44		84	00
52. Penalty 85 Interest from the due date 86 Enter total	52		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account	87		
53. TOTAL DUE. Add lines 51 and 52. Make check or money order payable to the Idaho State Tax Commission	53	88	00
54. OVERPAID. Line 50 minus lines 44 and 52. This is the amount you overpaid	54	89	00
55. REFUND. Amount of line 54 to be refunded to you		90	00
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2011 estimated tax	56	91	00

**57. DIRECT DEPOSIT. See instructions, page 12. 96 Check if final deposit destination is outside the U.S.**

Routing No. 9 2	Account No. 9 3	Type of 94 Checking
		Account: 95 Savings

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

58. Total due (line 53) or overpaid (line 54) on this return	58	00
59. Refund from original return plus additional refunds	59	00
60. Tax paid with original return plus additional tax paid	60	00
61. Amended tax due or refund. Add lines 58 and 59 and subtract line 60	61	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.

<b>SIGN HERE</b>	Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)
Date	Daytime phone 98	Preparer's EIN, SSN, or PTIN 99
Paid preparer's signature		Address and phone number



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

<b>Section A Additions</b>						
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	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section B Subtractions</b>						
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	Insulation of Idaho residence	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	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	22	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section C Retirement Benefits Deduction</b>						
128	1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) Single \$27,876 Married \$41,814	
129	2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section D Credit for Income Tax Paid to Other States</b>						
132	D	State Name credit for taxes paid to	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 state's 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)	

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

**A. Additions. See instructions, page 20.**

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

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

1. Idaho net operating loss carryover <span style="float: right;">▪ <u>105</u></span> Idaho net operating loss carryback <span style="float: right;">▪ <u>106</u></span> Enter total here	1		<b>00</b>
2. State income tax refund if included in federal income	2	<b>107</b>	<b>00</b>
3. Interest from U.S. Government obligations	3	<b>108</b>	<b>00</b>
4. Insulation of Idaho residence	4	<b>109</b>	<b>00</b>
5. Alternative energy devices deduction			

	Year Acquired	Type of Device	Total Cost	Percent			
a.	2010		\$	X	40% =	5a	<b>00</b>
b.	2009		\$	X	20% =	5b	<b>00</b>
c.	2008		\$	X	20% =	5c	<b>00</b>
d.	2007		\$	X	20% =	5d	<b>00</b>

e. Add lines 5a through 5d	5e	<b>110</b>	<b>00</b>
6. Child/dependent care. Include federal Form 2441	6	<b>111</b>	<b>00</b>
7. Social security and railroad benefits, if included in federal income	7	<b>112</b>	<b>00</b>
8. Retirement benefits deduction. Complete Part C	8	<b>113</b>	<b>00</b>
9. Technological equipment donation	9	<b>114</b>	<b>00</b>
10. Idaho capital gains deduction. Include Form CG	10	<b>115</b>	<b>00</b>
11. Active duty military pay earned outside of Idaho	11	<b>116</b>	<b>00</b>
12. Adoption expenses	12	<b>117</b>	<b>00</b>
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	<b>118</b>	<b>00</b>
14. Idaho college savings program	14	<b>119</b>	<b>00</b>
15. Maintaining a home for the aged and/or developmentally disabled	15	<b>120</b>	<b>00</b>
16. Idaho lottery winnings, less than \$600 per prize	16	<b>121</b>	<b>00</b>
17. Income earned on a reservation by an American Indian	17	<b>122</b>	<b>00</b>
18. Health insurance premiums	18	<b>123</b>	<b>00</b>
19. Long-term care insurance	19	<b>124</b>	<b>00</b>
20. Worker's compensation insurance	20	<b>125</b>	<b>00</b>
21. Bonus depreciation. Include computations	21	<b>126</b>	<b>00</b>
22. Other subtractions. Include explanation	22	<b>127</b>	<b>00</b>
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 10, Form 40	23		<b>00</b>

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

1. If single enter \$27,876, or if married filing jointly enter \$41,814	1	<b>128</b>	<b>00</b>
2. Federal Railroad Retirement benefits received	2	<b>129</b>	<b>00</b>
3. Social Security benefits received	3	<b>130</b>	<b>00</b>
4. Line 1 minus lines 2 and 3. If less than zero enter zero	4		<b>00</b>
5. Qualified retirement benefits included in federal income	5	<b>131</b>	<b>00</b>
6. Enter the smaller of line 4 or 5 here and on line 8, Part B	6		<b>00</b>

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, line 20, Form 40 .....	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. Other state's adjusted income .....	2	133	00	
3. Idaho adjusted income from line 11, Form 40 .....	3		00	
4. Divide line 2 by line 3. Enter percentage here .....	4		%	
5. Multiply line 1 by line 4. Enter amount here .....			5	00
6. Other state's tax due less its income tax credits .....	6	134		00
7. Enter the smaller of lines 5 or 6 here and on line 22, Form 40 .....	7	135		00

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

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

Name of Family Member 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 on line 46, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.) .....	4		00
---	---	--	----

**F. Dependents: (Continued from Form 40, page 1)**

First Name	Last Name	Social Security Number

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

<b>Section II. Business Activities</b>						
136	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	
137	2	Logging	1	Alpha	"X" = box is marked. Blank = box is not marked	
138	3	Construction	1	Alpha	"X" = box is marked. Blank = box is not marked	
139	4	Trucking	1	Alpha	"X" = box is marked. Blank = box is not marked	
140	5	Manufacturing	1	Alpha	"X" = box is marked. Blank = box is not marked	
141	6	Landscaping, tree	1	Alpha	"X" = box is marked. Blank = box is not marked	
142	7	Well drilling	1	Alpha	"X" = box is marked. Blank = box is not marked	
143	8	Equipment Rental	1	Alpha	"X" = box is marked. Blank = box is not marked	
144	9	Concrete/Asphalt	1	Alpha	"X" = box is marked. Blank = box is not marked	
145	10	Excavating	1	Alpha	"X" = box is marked. Blank = box is not marked	
146	11	Golf course	1	Alpha	"X" = box is marked. Blank = box is not marked	
147	12	Outfitter	1	Alpha	"X" = box is marked. Blank = box is not marked	
148	13	Mining	1	Alpha	"X" = box is marked. Blank = box is not marked	
149	14	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
<b>Section III. Nontaxable Use</b>						
150	1	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
151	2	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
152	3	Refrigeration unit	1	Alpha	"X" = box is marked. Blank = box is not marked	
153	4	Intrastate motor	1	Alpha	"X" = box is marked. Blank = box is not marked	
154	5	IFTA power	1	Alpha	"X" = box is marked. Blank = box is not marked	
155	6	Intrastate motor	1	Alpha	"X" = box is marked. Blank = box is not marked	
156	7	Federal, State	1	Alpha	"X" = box is marked. Blank = box is not marked	
157	8	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
158	9	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
159	10	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	

160	11	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
161	12	Refrigeration	1	Alpha	"X" = box is marked. Blank = box is not marked	
162	13	IFTA auxiliary	1	Alpha	"X" = box is marked. Blank = box is not marked	
163	14	Intrastate	1	Alpha	"X" = box is marked. Blank = box is not marked	
164	15	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
165	16	Commercial boat	1	Alpha	"X" = box is marked. Blank = box is not marked	
166	17	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
<b>Section IV. Total Refund or Tax Due</b>						
167	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
168	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
169	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
170	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
171	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
172	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
173	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section V. Fuels Tax Refund</b>						
174	1a	Total tax-paid gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
175	1b	Total tax-paid Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
176	1c	Total tax-paid Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
177	1d	Total tax-paid Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
178	1e	Total tax-paid Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
179	1f	Total tax-paid Natural Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
180	2a	Total Nontaxable Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons

181	2b	Total Nontaxable Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
182	2c	Total Nontaxable Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
183	2d	Total Nontaxable Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
184	2e	Total Nontaxable Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
185	2f	Total Nontaxable Natural Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Whole gallons
<b>Section VI. Fuels Tax Due</b>						
186	1a	Taxable gallons gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
187	1b	Taxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
188	1c	Taxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
189	1d	Taxable gallons Undyed diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
190	1e	Taxable gallons Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
191	1f	Taxable gallons Natural Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Section VII. Use Tax Due</b>						
192	1a	Gasoline gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
193	1b	Aviation gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
194	1c	Jet Fuel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
195	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
196	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
197	1f	Natural gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
198	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
199	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	

200	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
201	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
202	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
203	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
204	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
205	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
206	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
207	4d	Federal tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
208	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
209	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	

# 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.

- |  |   |  |
|--|---|--|
| <b>136</b> 1. <input type="checkbox"/> Farming       | <b>141</b> 6. <input type="checkbox"/> Landscaping & tree service | <b>146</b> 11. <input type="checkbox"/> Golf course            |
| <b>137</b> 2. <input type="checkbox"/> Logging       | <b>142</b> 7. <input type="checkbox"/> Well drilling              | <b>147</b> 12. <input type="checkbox"/> Outfitter              |
| <b>138</b> 3. <input type="checkbox"/> Construction  | <b>143</b> 8. <input type="checkbox"/> Equipment rental/leasing   | <b>148</b> 13. <input type="checkbox"/> Mining                 |
| <b>139</b> 4. <input type="checkbox"/> Trucking      | <b>144</b> 9. <input type="checkbox"/> Concrete/asphalt/gravel    | <b>149</b> 14. <input type="checkbox"/> Other (describe) _____ |
| <b>140</b> 5. <input type="checkbox"/> Manufacturing | <b>145</b> 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.

- |   |  |
|---|--|
| <b>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</b>   | <b>*IDAHO TAX-PAID gasoline used in</b>  |
| <b>150</b> 1. <input type="checkbox"/> Stationary engines   | <b>159</b> 10. <input type="checkbox"/> Stationary engines   |
| <b>151</b> 2. <input type="checkbox"/> Unregistered equipment (list) _____  | <b>160</b> 11. <input type="checkbox"/> Unregistered equipment (list) _____                                      |
| <b>152</b> 3. <input type="checkbox"/> Refrigeration unit with separate tank  | <b>161</b> 12. <input type="checkbox"/> Refrigeration unit with separate tank                                    |
| <b>153</b> 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)                             | <b>162</b> 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)                      |
| <b>154</b> 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)                      | <b>163</b> 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) |
| <b>155</b> 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) | <b>164</b> 15. <input type="checkbox"/> Aircraft (see instructions)  |
| <b>156</b> 7. <input type="checkbox"/> Federal, state, and local government motor vehicles  | <b>165</b> 16. <input type="checkbox"/> Commercial motor boat  |
| <b>157</b> 8. <input type="checkbox"/> Aircraft (see instructions)  | <b>166</b> 17. <input type="checkbox"/> Other (describe) _____   |
| <b>158</b> 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.....	▪	\$	<b>167</b>
2. Special fuels tax refund from page 2, Section V, line 6 .....	▪		<b>168</b>
3. Gasoline tax due from page 2, Section VI, line 4.....	▪		<b>169</b>
4. Special fuels tax due from page 2, Section VI, line 5 .....	▪		<b>170</b>
5. Total of use tax due from page 2, Section VII, line 8 .....	▪		<b>171</b>
<input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____			
6. <b>Refund.</b> If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	▪		<b>1 7 2</b>
7. <b>Tax Due.</b> If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	▪		<b>1 7 3</b>

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

<b>SIGN HERE</b>	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

<b>Section V. FUELS TAX REFUND</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Total tax-paid gallons purchased from all sources (whole gallons) ....	<b>174</b>	<b>175</b>	<b>176</b>	<b>177</b>	<b>178</b>	<b>179</b>	
2. Total nontaxable gallons (whole gallons).....	<b>180</b>	<b>181</b>	<b>182</b>	<b>183</b>	<b>184</b>	<b>185</b>	
3. Tax rate.....	.25	.07	.06	.25	.181	.197	
4. Fuels tax refund .....							
5. Gasoline tax refund. Add line 4, columns A, B & C. Enter here and on page 1, Section IV, line 1 .....							
6. Special fuels tax refund. Add line 4, columns D, E & F. Enter here and on page 1, Section IV, line 2 .....							

<b>Section VI. FUELS TAX DUE</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Taxable gallons (whole gallons).....	<b>186</b>	<b>187</b>	<b>188</b>	<b>189</b>	<b>190</b>	<b>191</b>	
2. Tax rate.....	.25	.07	.06	.25	.181	.197	
3. Fuels tax due .....							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3 .....							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.....							

<b>Section VII. USE TAX DUE</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Number of gallons from Section V, line 2 .....	<b>192</b>	<b>193</b>	<b>194</b>	<b>195</b>	<b>196</b>	<b>197</b>	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	<b>198</b>	<b>199</b>	<b>200</b>	<b>201</b>	<b>202</b>	<b>203</b>	
3. Less state fuels tax/gallon .....							
4. Less federal fuels tax/gallon .....	<b>204</b>	<b>205</b>	<b>206</b>	<b>207</b>	<b>208</b>	<b>209</b>	
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

<b>Part I - Business Income Tax Credits</b>						
Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
210	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
211	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
212	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
213	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
214	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
216	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
217	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
218	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
219	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
220	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	8a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

224	8b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	9a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	9b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	10a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	10b	Small employer new jobs tax Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	11a	Biofuel infrastructure ITC Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	11b	Biofuel infrastructure ITC Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	12	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
<b>Part II-Recapture of Income Tax Credits</b>						
232	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	3	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
235	4	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	5	Recapture of small employer's new job investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	6	Biofuel infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	7	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	Static	End of Record Ind.	5	Alpha	“*EOD* (Standard FTA accepted trail field.)	

# IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

# 2009

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

**PART I — BUSINESS INCOME TAX CREDITS**

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49.....	1	<b>210</b>	• <b>211</b>
2. Credit for production equipment using postconsumer waste.....	2	<b>212</b>	• <b>213</b>
3. Promoter sponsored event credit .....	3	<b>214</b>	
4. Credit for qualifying new employees. Attach Form 55.....	4	<b>215</b>	• <b>216</b>
5. Credit for Idaho research activities. Attach Form 67.....	5	<b>217</b>	• <b>218</b>
6. Broadband equipment investment credit. Attach Form 68.....	6	<b>219</b>	• <b>220</b>
7. Incentive investment tax credit. Attach Form 69.....	7	<b>221</b>	• <b>222</b>
8. Small employer investment tax credit. Attach Form 83 .....	8	<b>223</b>	• <b>224</b>
9. Small employer real property improvement tax credit. Attach Form 84.....	9	<b>225</b>	• <b>226</b>
10. Small employer new jobs tax credit. Attach Form 85.....	10	<b>227</b>	• <b>228</b>
11. Biofuel infrastructure investment tax credit. Attach Form 71 .....	11	<b>229</b>	• <b>230</b>
12. Total business income tax credits allowed. Add lines 1 through 11 .....	12	<b>231</b>	

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

Tax from recapture of:			
1. Investment tax credit. Attach Form 49R .....	1	<b>232</b>	
2. Broadband equipment investment credit. Attach Form 68R.....	2	<b>233</b>	
3. Small employer investment tax credit. Attach Form 83R.....	3	<b>234</b>	
4. Small employer real property improvement tax credit. Attach Form 84R .....	4	<b>235</b>	
5. Small employer new jobs tax credit. Attach Form 85R.....	5	<b>236</b>	
6. Biofuel infrastructure investment tax credit. Attach Form 71R.....	6	<b>237</b>	
7. Total tax from recapture of income tax credit. Add lines 1 through 6.....	7	<b>238</b>	