

**INCOME TAX RULES COMMITTEE MEETING  
AGENDA  
WEDNESDAY, FEBRUARY 20- 1:30 PM  
IDAHO STATE TAX COMMISSION  
ROOM 1CR5**

**GENERAL BUSINESS:**  
Welcome & Introduction

**INCOME TAX RULES DISCUSSION**

- 002. Written Interpretations**
- 034. Estate—Residency Status**
- 035. Trusts—Residency Status**
- 600. Entities Included in a Combined Return**
- 890. Notice of Adjustment of Federal Tax Liability**

**INCOME TAX RULES DRAFTS**

- 040. Part-Year Resident**
- 125.01 Adjustments to Taxable Income—Bonus Depreciation on Property Acquired After September 10, 2001, and Before December 31, 2007, or After December 31, 2009**
- 173.01 Idaho Capital Gains Deduction—Pass-Through Entities**
- 252. Nonresident and Part-Year Resident Individuals—Adjustments Allowed in Computing Idaho Adjusted Gross Income**
- 710. Idaho Investment Tax Credit: In General**
- 805. Joint Returns**
- 855.06 Permanent Building Fund**

**NEW RULE PROPOSED**

**Sourcing of Suspended Losses From a Pass-Through Entity—Nonresidents**

**ADJOURN**

**If you would like to attend or have any questions, please contact Sherry Cann at (208) 334-7544 or [sherry.cann@tax.idaho.gov](mailto:sherry.cann@tax.idaho.gov).**