

**INCOME TAX RULES COMMITTEE MEETING
AGENDA
WEDNESDAY, MAY 8- 2:00 PM
IDAHO STATE TAX COMMISSION
ROOM 1CR7**

GENERAL BUSINESS:

Welcome & Introduction
Approval of minutes from last meeting

INCOME TAX RULES DISCUSSION

805. Joint Returns

NEGOTIATED RULES FOR DISCUSSION

033. American Indians

201. Net Operating Loss Carrybacks and Carryovers

**263. Idaho Source Income of Nonresident and Part-Year Resident Individuals—
Distributive Share of S Corporation and Partnership Income**

**705. Credit for Contributions to Educational Institutions for Taxable Years
Beginning After 2010**

872. Reporting and Paying State Income Tax Withholding

House Bill 2--Ponzi Loss

House Bill 3--Identity Theft

House Bill 4—Technical Corrections

**Rule 105—Adjustments to Taxable Income—Additions Required of All
Taxpayers**

Rule 130—Deduction of Certain Retirement Benefits

Rule 140—Deduction for Energy Efficiency Upgrades

Rule 180—Deduction for Donation of Technological Equipment

Rule 880—Credits and Refunds

INCOME TAX RULES DISCUSSION DRAFTS

040. Part-Year Resident

714. Idaho Investment Tax Credit: Credit Earned On Property Used Both In and Outside Idaho in Taxable Years Beginning On or After January 1, 1995

OLD BUSINESS

Idea submitted by John McGown

NEW BUSINESS

Idea submitted by Doug Lamm

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.