

**INCOME TAX RULES COMMITTEE  
AGENDA**

The Committee convenes on Thursday, July 11, 2013, at 1:30 p.m. at:

Idaho State Tax Commission  
Room 1CR5 / Plaza IV / 800 Park Ave / Boise, Idaho

1. Welcome & Introductions.....*Committee Chair – Cynthia Adrian*
2. Negotiated Rules Discussion

**Rule 033**     *(Relating to HCR 32)* American Indians

**Rule 201**     *(Relating to HB 184)* Net Operating Loss Carrybacks and Carryovers – **Draft 4**

**Rule 121**     Adjustments to Taxable Income – Subtractions Available Only to Individuals – **Draft 1**

**Rule 263**     *(Relating to HB 139)* Idaho Source Income of Nonresident and Part-Year Resident  
Individuals – Distributive Share of S Corporation and Partnership Income – **Draft 3**

**Rule 120**     Adjustments to Taxable Income – Subtractions Available to All Taxpayers – **Draft 1**

**Rule 254**     Nonresident and Part-Year Resident Individuals – Subtractions Allowed in Computing  
Idaho Adjusted Income – **Draft 1**

**Administration and Enforcement**

**Rule 705**     *(Relating to HB 3)* Disclosure of Information – Identity Theft – **Draft 1**

3. **INCOME TAX RULES DISCUSSION DRAFTS**

**Rule 040**     Part-Year Resident – **Draft 5**

**Rule 194**     Health Insurance Costs and Long-Term Car Insurance – Examples of Limitations –  
**Draft 1**

**Rule 855**     Permanent Building Fund Tax – **Draft 4**

**Rule 890**     Notice of Adjustment of Federal Tax Liability – **Draft 1**

4. Next meeting date: August 7, 2013

*For more information, please contact the Committee Chair, or the Rules Coordinator at [sherry.cann@tax.idaho.gov](mailto:sherry.cann@tax.idaho.gov) or call 208.334.7544. All agendas and rules related documents are posted on our website under the appropriate committee.*