Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	114,600,096.81	136,411,205.85	21,811,109.04	19.03	562,070,788.62	615,839,633.78	53,768,845.16	9.57
Corporate Income Tax	6,607,959.06	13,062,183.64	6,454,224.58	97.67	58,606,392.05	85,583,607.64	26,977,215.59	46.03
Sales Tax	97,738,553.45	108,108,947.54	10,370,394.09	10.61	622,479,385.04	682,192,276.66	59,712,891.62	9.59
Cigarette Tax	4,044,248.21	3,890,398.45	-153,849.76	-3.80	27,526,261.29	27,442,773.94	-83,487.35	-0.30
Tobacco Tax	544,728.55	538,090.26	-6,638.29	-1.22	3,578,909.00	3,931,497.72	352,588.72	9.85
Beer Tax	338,237.36	339,417.31	1,179.95	0.35	2,574,194.70	2,567,554.17	-6,640.53	-0.26
Wine Tax	254,365.71	270,939.02	16,573.31	6.52	1,525,714.92	1,722,804.55	197,089.63	12.92
Kilowatt Hour Tax	117,707.16	43,899.50	-73,807.66	-62.70	1,021,148.90	814,437.30	-206,711.60	-20.24
Mine License Tax					19,057.41	3,184.00	-15,873.41	-83.29
Estate Tax	222,191.78	49,624.85	-172,566.93	-77.67	3,458,835.98	5,400,130.96	1,941,294.98	56.13
Abandoned Property Trust	116,190.96	164,561.39	48,370.43	41.63	6,264,404.27	6,776,440.27	512,036.00	8.17
Escheat Trust						-46.66	-46.66	
Motor Fuels Tax	14,781,869.76	18,027,447.94	3,245,578.18	21.96	133,597,914.42	136,832,803.13	3,234,888.71	2.42
Boise Auditorium District	142,736.49	162,311.85	19,575.36	13.71	1,599,107.91	1,652,390.49	53,282.58	3.33
Idaho Travel & Convention	327,600.73	342,070.93	14,470.20	4.42	3,462,282.72	3,714,825.50	252,542.78	7.29
Illegal Drug Tax	200.00		-200.00	-100.00	1,600.00		-1,600.00	-100.00
Suspense Fund	-223,139.67	36,191.94	259,331.61	-116.22	-85,826.29	58,755.27	144,581.56	-168.46
Miscellaneous Revenues	5,466.74	8,658.44	3,191.70	58.38	93,992.17	118,742.79	24,750.62	26.33
RR Car Company's Ad Valorem Tax	4,279.63	16,569.49	12,289.86	287.17	116,151.97	97,580.71	-18,571.26	-15.99
Local Option Tax		1,054,058.81	1,054,058.81			6,349,350.01	6,349,350.01	
Total Gross Receipts	**239,623,292.73**	**282,526,577.21**	**42,903,284.48**	**17.90**	**1,427,910,315.08**	**1,581,098,742.23**	**153,188,427.15**	**10.73**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND								
Fund Description								
0001 General Fund	184,206,708.46	212,543,267.91	28,336,559.45	15.38	1,060,453,197.49	1,155,535,824.56	95,082,627.07	8.97
0051 Fish and Game Donation	881.00	1,326.00	445.00	50.51	3,529.73	3,675.69	145.96	4.14
0075 Abandoned Mine Reclaim Fund					4,688.31	58.14	-4,630.17	-98.76
0130 Petroleum Storage Trust	0.16		-0.16	-100.00	1,821.68	204.73	-1,616.95	-88.76
0150 Economic Recovery Reserve Fund		1,910,010.68	1,910,010.68			13,390,478.01	13,390,478.01	
0176 Cancer Control	32,103.75	31,807.19	-296.56	-0.92	222,197.65	223,366.67	1,169.02	0.53
0181 Central Tumor Registry	12,841.27	12,722.64	-118.63	-0.92	88,877.43	89,345.02	467.59	0.53
0182 Alcohol Intox Treatment	98,158.86	100,363.12	2,204.26	2.25	697,736.03	720,179.00	22,442.97	3.22
0188 County Juvenile Probation Svcs	389,752.47	386,422.12	-3,330.35	-0.85	2,767,449.13	2,796,777.89	29,328.76	1.06
0200 Water Polution Control	400,000.00	400,000.00			2,800,000.00	2,800,000.00		
0212 Idaho Travel and Convention	326,425.70	341,627.12	15,201.42	4.66	3,401,328.33	3,649,988.34	248,660.01	7.31
0221 State Aeronautics Fund	145,278.56	110,191.41	-35,087.15	-24.15	847,471.35	886,016.62	38,545.27	4.55
0247 Parks & Rec Motor Fuels	323,685.64	372,287.46	48,601.82	15.02	2,775,262.88	2,792,874.64	17,611.76	0.63
0259 Local Bridges & RR Xings					350,000.00	350,000.00		
0261 Highway Distribution Fund	15,630,985.00	18,051,646.87	2,420,661.87	15.49	127,138,743.71	128,782,277.30	1,643,533.59	1.29
0266 Search and Rescue Fund	2,785.89	3,204.19	418.30	15.01	23,886.09	24,037.60	151.51	0.63
0267 Motor Fuel Distribution Fund	-1,439,783.22	-668,779.30	771,003.92	-53.55	70,127.78	1,476,247.84	1,406,120.06	2,005.08
0276 Multi-State Tax Compact	283,579.36	296,843.51	13,264.15	4.68	888,428.26	1,325,500.12	437,071.86	49.20
0281 Substance Abuse Treatment	200.00		-200.00	-100.00	1,600.00		-1,600.00	-100.00
0338 Tax Commission Admin Fees		40,237.50	40,237.50		1,454,550.00	1,876,112.50	421,562.50	28.98
0365 Permanent Building Fund	1,333,546.82	1,354,875.78	21,328.96	1.60	8,558,463.86	8,539,734.31	-18,729.55	-0.22
0401 Miscellaneous Income	4,874.74	8,068.64	3,193.90	65.52	82,688.85	81,909.01	-779.84	-0.94
0481 Public School Endowment	398,153.81	408,529.88	10,376.07	2.61	2,924,520.25	2,969,544.59	45,024.34	1.54
0483 Childrens Trust Donation	2,752.00	4,252.00	1,500.00	54.51	7,322.09	7,545.59	223.50	3.05
0502 Sales Tax to Cities & Counties	12,583,798.97	13,865,790.27	1,281,991.30	10.19	79,642,154.83	86,906,628.75	7,264,473.92	9.12
0502 Sales Tax - Ag Property Relief		1,120,704.42	1,120,704.42			11,207,044.17	11,207,044.17	
0507 Counties - Estate Tax	22,219.18	4,962.49	-17,256.69	-77.67	345,883.61	540,013.10	194,129.49	56.13
0516 Refund Fund	24,837,097.40	30,233,827.33	5,396,729.93	21.73	128,246,182.08	144,730,068.72	16,483,886.64	12.85
0516 Refund Fund - County Juvenile Prob Sv	4,121.72	5,538.27	1,416.55	34.37	40,919.21	75,185.99	34,266.78	83.74
0518 Abandoned Property & Escheat	89,993.60	364,561.39	274,567.79	305.10	2,482,820.66	1,456,920.72	-1,025,899.94	-41.32
0600 Election Campaign Fund	965.00	1,443.00	478.00	49.53	4,067.00	3,739.00	-328.00	-8.06
0630 Suspense Fund	-223,139.67	36,191.94	259,331.61	-116.22	-85,826.29	58,755.27	144,581.56	-168.46
0630 Boise Auditorium District	142,593.18	162,140.17	19,546.99	13.71	1,593,988.62	1,648,328.84	54,340.22	3.41
0630 Grape Growers and Wine Producers	12,713.08	13,533.18	820.10	6.45	76,234.46	86,122.27	9,887.81	12.97
0630 Local Option Tax		1,008,980.03	1,008,980.03			6,064,237.23	6,064,237.23	
Total Distributions	**239,623,292.73**	**282,526,577.21**	**42,903,284.48**	**17.90**	**1,427,910,315.08**	**1,581,098,742.23**	**153,188,427.15**	**10.73**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	37,120,347.78	48,856,795.92	11,736,448.14	31.62	92,129,307.96	109,321,898.60	17,192,590.64	18.66
Permanent Building Fund	199,280.00	265,610.00	66,330.00	33.28	707,090.00	680,400.00	-26,690.00	-3.77
Donations: Fish & Game	881.00	1,326.00	445.00	50.51	3,529.73	3,675.69	145.96	4.14
Fish & Game Admin Fee					1,500.00	1,500.00		
Children's Trust	2,752.00	4,252.00	1,500.00	54.51	7,322.09	7,545.59	223.50	3.05
Children's Trust Admin					1,500.00	1,500.00		
Election Campaign Contributions	965.00	1,443.00	478.00	49.53	4,067.00	3,739.00	-328.00	-8.06
Total Filing Payments	37,324,225.78	49,129,426.92	11,805,201.14	31.63	92,854,316.78	110,020,258.88	17,165,942.10	18.49
Withholding Payments (See Below)	77,275,688.03	87,220,626.56	9,944,938.53	12.87	468,990,283.04	505,628,247.08	36,637,964.04	7.81
Individual Income Tax - MTC	183.00	61,152.37	60,969.37	33,316.60	226,188.80	191,127.82	-35,060.98	-15.50
Gross Collections	**114,600,096.81**	**136,411,205.85**	**21,811,109.04**	**19.03**	**562,070,788.62**	**615,839,633.78**	**53,768,845.16**	**9.57**
Less Refunds Paid (See Below)	-4,990,217.81	-5,178,725.75	-188,507.94	3.78	-24,785,708.16	-25,169,089.55	-383,381.39	1.55
Net Collections	**109,609,879.00**	**131,232,480.10**	**21,622,601.10**	**19.73**	**537,285,080.46**	**590,670,544.23**	**53,385,463.77**	**9.94**
Distribution of Individual Income Tax								
General Fund	91,511,111.80	108,864,798.22	17,353,686.42	18.96	449,030,501.86	491,987,322.67	42,956,820.81	9.57
Refund Fund	22,877,558.51	27,213,269.21	4,335,710.70	18.95	112,207,671.39	122,960,332.21	10,752,660.82	9.58
Refund Fund - County Juvenile Prob Svc	4,121.72	5,538.27	1,416.55	34.37	40,919.21	75,185.99	34,266.78	83.74
Multi-State Income Tax	-694.93	49,430.88	50,125.81	-7,213.07	25,768.19	43,246.64	17,478.45	67.83
Permanent Building Fund	199,280.00	265,610.00	66,330.00	33.28	707,090.00	680,400.00	-26,690.00	-3.77
Public School Income Substance Abuse	4,121.71	5,538.27	1,416.56	34.37	40,919.15	75,185.99	34,266.84	83.74
Donations: Fish & Game	881.00	1,326.00	445.00	50.51	5,029.73	5,175.69	145.96	2.90
Children's Trust	2,752.00	4,252.00	1,500.00	54.51	8,822.09	9,045.59	223.50	2.53
Election Campaign Fund	965.00	1,443.00	478.00	49.53	4,067.00	3,739.00	-328.00	-8.06
Total Distribution of Gross Collections	**114,600,096.81**	**136,411,205.85**	**21,811,109.04**	**19.03**	**562,070,788.62**	**615,839,633.78**	**53,768,845.16**	**9.57**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-4,788,270.49	-5,130,784.88	-342,514.39	7.15	-23,575,965.56	-24,545,420.58	-969,455.02	4.11
Withholding Refunds	-201,947.32	-47,940.87	154,006.45	-76.26	-1,209,742.60	-623,668.97	586,073.63	-48.45
Grocery Tax Credit								
Total IIT Refunds Paid	**-4,990,217.81**	**-5,178,725.75**	**-188,507.94**	**3.78**	**-24,785,708.16**	**-25,169,089.55**	**-383,381.39**	**1.55**
Withholding Receipts								
Lottery Winnings Withholdings	8,243.43	11,076.54	2,833.11	34.37	81,838.36	150,371.98	68,533.62	83.74
Other Withholdings	77,267,444.60	87,209,550.02	9,942,105.42	12.87	468,908,444.68	505,477,875.10	36,569,430.42	7.80
Total IIT Withholding Payments	**77,275,688.03**	**87,220,626.56**	**9,944,938.53**	**12.87**	**468,990,283.04**	**505,628,247.08**	**36,637,964.04**	**7.81**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	2,749,688.80	4,314,022.56	1,564,333.76	56.89	12,751,473.55	19,788,597.03	7,037,123.48	55.19
Corporate Estimates	3,706,286.01	8,616,788.37	4,910,502.36	132.49	45,359,795.11	62,562,415.60	17,202,620.49	37.92
Corporate Tax - Multi-State	151,984.25	131,372.71	-20,611.54	-13.56	495,123.39	3,232,595.01	2,737,471.62	552.89
Gross Collections	**6,607,959.06**	**13,062,183.64**	**6,454,224.58**	**97.67**	**58,606,392.05**	**85,583,607.64**	**26,977,215.59**	**46.03**
Less Refunds Paid	-1,143,003.12	-564,424.23	578,578.89	-50.62	-16,077,175.74	-16,739,143.28	-661,967.54	4.12
Net Collections	**5,464,955.94**	**12,497,759.41**	**7,032,803.47**	**128.69**	**42,529,216.31**	**68,844,464.36**	**26,315,248.05**	**61.88**
Distribution of Corporate Tax								
General Fund	5,130,299.75	10,488,010.09	5,357,710.34	104.43	46,531,513.52	68,461,576.69	21,930,063.17	47.13
Refund Fund	1,281,076.93	2,584,096.16	1,303,019.23	101.71	11,573,986.87	16,423,963.49	4,849,976.62	41.90
Multi-State Income Tax	145,992.38	-20,252.61	-166,244.99	-113.87	259,557.66	466,872.46	207,314.80	79.87
Permanent Building Fund	50,590.00	10,330.00	-40,260.00	-79.58	241,334.00	231,195.00	-10,139.00	-4.20
Total Distribution of Gross Collections	**6,607,959.06**	**13,062,183.64**	**6,454,224.58**	**97.67**	**58,606,392.05**	**85,583,607.64**	**26,977,215.59**	**46.03**
Total Income Tax Gross Collections	**121,208,055.87**	**149,473,389.49**	**28,265,333.62**	**23.32**	**620,677,180.67**	**701,423,241.42**	**80,746,060.75**	**13.01**
Sales Tax								
Receipts								
Sales Tax	97,573,999.07	107,741,518.17	10,167,519.10	10.42	621,111,324.93	679,446,619.33	58,335,294.40	9.39
Sales Tax - Multi-State	162,167.97	353,443.34	191,275.37	117.95	1,207,930.28	2,563,136.80	1,355,206.52	112.19
Amusement Device Tax	2,386.41	13,986.03	11,599.62	486.07	160,129.83	182,520.53	22,390.70	13.98
Gross Collections	**97,738,553.45**	**108,108,947.54**	**10,370,394.09**	**10.61**	**622,479,385.04**	**682,192,276.66**	**59,712,891.62**	**9.59**
Less Refunds Paid	-413,843.77	-234,502.21	-179,341.56	-43.34	-2,419,476.69	-2,259,679.06	159,797.63	-6.60
Net Collections	**97,324,709.68**	**107,874,445.33**	**10,549,735.65**	**10.84**	**620,059,908.35**	**679,932,597.60**	**59,872,689.25**	**9.66**
Distribution of Sales Tax								
General Fund	83,785,962.13	91,803,618.73	8,017,656.60	9.57	534,097,984.42	575,286,876.97	41,188,892.55	7.71
Tax Commission Refunds	413,843.77	234,502.21	-179,341.56	-43.34	2,419,476.69	2,259,679.06	-159,797.63	-6.60
Multi-State Tax Compact	138,281.91	267,665.24	129,383.33	93.56	603,102.41	815,381.02	212,278.61	35.20
Revenue Share	11,173,678.44	12,364,801.55	1,191,123.11	10.66	71,166,135.55	77,896,300.29	6,730,164.74	9.46
Permanent Building Fund	416,666.67	416,666.67			2,916,666.69	2,916,666.69		
Water Pollution Control	400,000.00	400,000.00			2,800,000.00	2,800,000.00		
County Circuit Breaker	1,410,120.53	1,500,988.72	90,868.19	6.44	8,476,019.28	9,010,328.46	534,309.18	6.30
Ag Prop Relief to Counties & Schools		1,120,704.42	1,120,704.42			11,207,044.17	11,207,044.17	
Total Distribution of Gross Collections	**97,738,553.45**	**108,108,947.54**	**10,370,394.09**	**10.61**	**622,479,385.04**	**682,192,276.66**	**59,712,891.62**	**9.59**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	4,044,248.21	3,890,398.45	-153,849.76	-3.80	27,526,261.29	27,442,773.94	-83,487.35	-0.30
Less Refunds Paid	-121,693.24	-4,078.02	117,615.22	-96.65	-242,224.81	-26,490.99	215,733.82	-89.06
Net Collections	**3,922,554.97**	**3,886,320.43**	**-36,234.54**	**-0.92**	**27,284,036.48**	**27,416,282.95**	**132,246.47**	**0.48**
Distribution of Cigarette Tax								
General Fund	2,610,019.47	675,898.74	-1,934,120.73	-74.10	18,040,024.84	4,746,512.07	-13,293,512.77	-73.69
Tax Commission Refunds	121,693.24	4,078.02	-117,615.22	-96.65	242,224.81	26,490.99	-215,733.82	-89.06
Permanent Building Fund	555,391.80	550,261.40	-5,130.40	-0.92	3,843,996.94	3,864,221.32	20,224.38	0.53
Cancer Control Fund	32,103.75	31,807.19	-296.56	-0.92	222,197.65	223,366.67	1,169.02	0.53
Central Tumor Registry	12,841.27	12,722.64	-118.63	-0.92	88,877.43	89,345.02	467.59	0.53
Public School Endowment	356,099.34	352,809.89	-3,289.45	-0.92	2,544,469.81	2,551,179.93	6,710.12	0.26
County Juvenile Probation Svcs	356,099.34	352,809.89	-3,289.45	-0.92	2,544,469.81	2,551,179.93	6,710.12	0.26
Economic Recovery Reserve		1,910,010.68	1,910,010.68			13,390,478.01	13,390,478.01	
Total Distribution of Gross Collections	**4,044,248.21**	**3,890,398.45**	**-153,849.76**	**-3.80**	**27,526,261.29**	**27,442,773.94**	**-83,487.35**	**-0.30**
Tobacco Tax								
Receipts								
Gross Collections	**544,728.55**	**538,090.26**	**-6,638.29**	**-1.22**	**3,578,909.00**	**3,931,497.72**	**352,588.72**	**9.85**
Less Refunds Paid	-6,278.57	-294.55	5,984.02	-95.31	-11,241.08	-1,930.89	9,310.19	-82.82
Net Collections	**538,449.98**	**537,795.71**	**-654.27**	**-0.12**	**3,567,667.92**	**3,929,566.83**	**361,898.91**	**10.14**
Distribution of Tobacco Tax								
General Fund	471,143.72	470,571.25	-572.47	-0.12	3,121,709.28	3,438,370.91	316,661.63	10.14
Tax Commission Refunds	6,278.57	294.55	-5,984.02	-95.31	11,241.08	1,930.89	-9,310.19	-82.82
Water Pollution Control								
Public School Endowment	33,653.13	33,612.23	-40.90	-0.12	222,979.32	245,597.96	22,618.64	10.14
County Juvenile Probation Svcs	33,653.13	33,612.23	-40.90	-0.12	222,979.32	245,597.96	22,618.64	10.14
Total Distribution of Gross Collections	**544,728.55**	**538,090.26**	**-6,638.29**	**-1.22**	**3,578,909.00**	**3,931,497.72**	**352,588.72**	**9.85**
Beer Tax								
Receipts								
Gross Collections	**338,237.36**	**339,417.31**	**1,179.95**	**0.35**	**2,574,194.70**	**2,567,554.17**	**-6,640.53**	**-0.26**
Less Refunds Paid					-327.50	-126.00	201.50	-61.53
Net Collections	**338,237.36**	**339,417.31**	**1,179.95**	**0.35**	**2,573,867.20**	**2,567,428.17**	**-6,439.03**	**-0.25**
Distribution of Beer Tax								
General Fund	158,971.55	159,526.14	554.59	0.35	1,209,717.54	1,206,691.25	-3,026.29	-0.25
Tax Commission Refunds					327.50	126.00	-201.50	-61.53
Alcohol Intox Treatment	67,647.46	67,883.46	236.00	0.35	514,773.43	513,485.62	-1,287.81	-0.25
Permanent Building Fund	111,618.35	112,007.71	389.36	0.35	849,376.23	847,251.30	-2,124.93	-0.25
Total Distribution of Gross Collections	**338,237.36**	**339,417.31**	**1,179.95**	**0.35**	**2,574,194.70**	**2,567,554.17**	**-6,640.53**	**-0.26**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	254,365.71	270,939.02	16,573.31	6.52	1,525,714.92	1,722,804.55	197,089.63	12.92
Less Refunds Paid	-103.96	-275.10	-171.14	164.62	-1,026.26	-359.27	666.99	-64.99
Net Collections	**254,261.75**	**270,663.92**	**16,402.17**	**6.45**	**1,524,688.66**	**1,722,445.28**	**197,756.62**	**12.97**
Distribution of Wine Tax								
General Fund	211,037.27	224,651.08	13,613.81	6.45	1,265,491.60	1,429,629.63	164,138.03	12.97
Tax Commission Refunds	103.96	275.10	171.14	164.62	1,026.26	359.27	-666.99	-64.99
Alcohol Intox Treatment	30,511.40	32,479.66	1,968.26	6.45	182,962.60	206,693.38	23,730.78	12.97
Grape Growers & Wine Prod	12,713.08	13,533.18	820.10	6.45	76,234.46	86,122.27	9,887.81	12.97
Total Distribution of Gross Collections	**254,365.71**	**270,939.02**	**16,573.31**	**6.52**	**1,525,714.92**	**1,722,804.55**	**197,089.63**	**12.92**
Kilowatt Hour Tax								
Receipts								
Gross Collections	**117,707.16**	**43,899.50**	**-73,807.66**	**-62.70**	**1,021,148.90**	**814,437.30**	**-206,711.60**	**-20.24**
Less Refunds Paid								
Net Collections	**117,707.16**	**43,899.50**	**-73,807.66**	**-62.70**	**1,021,148.90**	**814,437.30**	**-206,711.60**	**-20.24**
Distribution of Kilowatt Hour Tax								
General Fund	117,707.16	43,899.50	-73,807.66	-62.70	1,021,148.90	814,437.30	-206,711.60	-20.24
Tax Commission Refunds								
Total Distribution of Gross Collections	**117,707.16**	**43,899.50**	**-73,807.66**	**-62.70**	**1,021,148.90**	**814,437.30**	**-206,711.60**	**-20.24**
Mine License Tax								
Receipts								
Gross Collections					**19,057.41**	**3,184.00**	**-15,873.41**	**-83.29**
Less Refunds Paid					-5,268.29	-3,013.00	2,255.29	-42.81
Net Collections					**13,789.12**	**171.00**	**-13,618.12**	**-98.76**
Distribution of Mine Tax								
General Fund					9,100.81	112.86	-8,987.95	-98.76
Abandoned Mine Reclamation					4,688.31	58.14	-4,630.17	-98.76
Tax Commission Refunds					5,268.29	3,013.00	-2,255.29	-42.81
Total Distribution of Gross Collections					**19,057.41**	**3,184.00**	**-15,873.41**	**-83.29**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**222,191.78**	**49,624.85**	**-172,566.93**	**-77.67**	**3,458,835.98**	**5,400,130.96**	**1,941,294.98**	**56.13**
Less Refunds Paid	-16,306.35	-32,958.00	-16,651.65	102.12	-779,834.58	-2,052,130.32	-1,272,295.74	163.15
Net Collections	**205,885.43**	**16,666.85**	**-189,218.58**	**-91.90**	**2,679,001.40**	**3,348,000.64**	**668,999.24**	**24.97**
Distribution of Estate Tax								
General Fund	183,666.25	11,704.36	-171,961.89	-93.63	2,333,117.79	2,807,987.54	474,869.75	20.35
Tax Commission Refunds	16,306.35	32,958.00	16,651.65	102.12	779,834.58	2,052,130.32	1,272,295.74	163.15
Counties - Estate	22,219.18	4,962.49	-17,256.69	-77.67	345,883.61	540,013.10	194,129.49	56.13
Total Distribution of Gross Collections	**222,191.78**	**49,624.85**	**-172,566.93**	**-77.67**	**3,458,835.98**	**5,400,130.96**	**1,941,294.98**	**56.13**
Abandoned Property Trust								
Receipts								
Gross Collections	116,190.96	164,561.39	48,370.43	41.63	6,264,404.27	6,776,440.27	512,036.00	8.17
Less Refunds Paid	-83,962.53	-152,262.59	-68,300.06	81.35	-1,770,763.30	-1,076,129.85	694,633.45	-39.23
Net Collections	**32,228.43**	**12,298.80**	**-19,929.63**	**-61.84**	**4,493,640.97**	**5,700,310.42**	**1,206,669.45**	**26.85**
Distribution of Abandoned Property Trust								
General Fund	26,197.36	-200,000.00	-226,197.36	-863.44	3,781,583.61	5,319,472.89	1,537,889.28	40.67
Tax Commission Refunds								
Abandoned Property Trust	89,993.60	364,561.39	274,567.79	305.10	2,482,820.66	1,456,967.38	-1,025,853.28	-41.32
Total Distribution of Gross Collections	**116,190.96**	**164,561.39**	**48,370.43**	**41.63**	**6,264,404.27**	**6,776,440.27**	**512,036.00**	**8.17**
Escheat Trust								
Receipts								
Gross Collections						-46.66	-46.66	
Less Refunds Paid								
Net Collections						**-46.66**	**-46.66**	
Distribution of Escheat Trust								
Transfer to General Fund								
Tax Commission Refunds								
Escheat Trust						-46.66	-46.66	
Transfers to Public Schools								
Total Distribution of Gross Collections						**-46.66**	**-46.66**	

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	5,166,809.79	6,038,481.07	871,671.28	16.87	37,660,339.56	38,740,309.99	1,079,970.43	2.87
Gasoline Tax	11,054,664.54	12,635,627.72	1,580,963.18	14.30	95,855,163.58	96,560,204.63	705,041.05	0.74
Transfer Fee	0.16		-0.16	-100.00	9,853.81	1,772.47	-8,081.34	-82.01
Fuels Distribution Fund	-1,439,783.22	-668,779.30	771,003.92	-53.55	70,127.78	1,476,247.84	1,406,120.06	2,005.08
Fuels Distribution Fund Interest								
Motor Fuel Registration	178.49	22,118.45	21,939.96	12,291.98	2,429.69	54,268.20	51,838.51	2,133.54
Gross Collections	**14,781,869.76**	**18,027,447.94**	**3,245,578.18**	**21.96**	**133,597,914.42**	**136,832,803.13**	**3,234,888.71**	**2.42**
IFTA Taxpayer Refunds	-97,102.36	-154,681.52	-57,579.16	59.30	-699,881.27	-699,395.02	486.25	-0.07
Fuel Distributor Refunds (Gas & Special Fuel)	-21,815.37	-4,215.79	17,599.58	-80.68	-292,919.66	-239,799.38	53,120.28	-18.13
Net Collections	**14,662,952.03**	**17,868,550.63**	**3,205,598.60**	**21.86**	**132,605,113.49**	**135,893,608.73**	**3,288,495.24**	**2.48**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	118,917.73	158,897.31	39,979.58	33.62	992,800.93	939,194.40	-53,606.53	-5.40
Special Fuels Admin Fund					349,262.00	420,870.50	71,608.50	20.50
Gasoline Admin Fund					1,047,788.00	1,160,329.50	112,541.50	10.74
Petroleum Storage Trust Admin					750.00	750.00		
Highway Distribution Fund	15,630,985.00	18,051,646.87	2,420,661.87	15.49	127,138,743.71	128,782,277.30	1,643,533.59	1.29
State Aeronautics Fund	145,278.56	110,191.41	-35,087.15	-24.15	847,471.35	886,016.62	38,545.27	4.55
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	91,934.38	105,738.45	13,804.07	15.02	788,240.33	793,242.50	5,002.17	0.63
Off-Highway Improvements	91,934.38	105,738.45	13,804.07	15.02	788,240.33	793,242.50	5,002.17	0.63
Capital Improvements	91,934.38	105,738.45	13,804.07	15.02	788,240.33	793,242.50	5,002.17	0.63
Road and Bridge	47,882.50	55,072.11	7,189.61	15.02	410,541.89	413,147.14	2,605.25	0.63
Search and Rescue Fund	2,785.89	3,204.19	418.30	15.01	23,886.09	24,037.60	151.51	0.63
Petroleum Storage Trust Fund	0.16		-0.16	-100.00	1,821.68	204.73	-1,616.95	-88.76
Motor Fuels Distribution Fund	-1,439,783.22	-668,779.30	771,003.92	-53.55	70,127.78	1,476,247.84	1,406,120.06	2,005.08
Total Distribution of Gross Collections	**14,781,869.76**	**18,027,447.94**	**3,245,578.18**	**21.96**	**133,597,914.42**	**136,832,803.13**	**3,234,888.71**	**2.42**
Additional Detail - Motor Fuels Taxes - Distribution to Fund, by Tax Type								
Highway Distribution Fund								
Special Fuels	5,069,707.43	5,883,799.55	814,092.12	16.06	36,611,196.29	37,620,044.47	1,008,848.18	2.76
Gasoline	10,544,016.42	12,129,330.06	1,585,313.64	15.04	90,438,647.81	91,003,675.77	565,027.96	0.62
Transfer Fee					7,009.06	787.10	-6,221.96	-88.77
Interest	17,082.66	16,398.81	-683.85	-4.00	79,460.86	103,501.76	24,040.90	30.26
Motor Fuel Registration	178.49	22,118.45	21,939.96	12,291.98	2,429.69	54,268.20	51,838.51	2,133.54
Total Highway Distribution Fund	**15,630,985.00**	**18,051,646.87**	**2,420,661.87**	**15.49**	**127,138,743.71**	**128,782,277.30**	**1,643,533.59**	**1.29**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	142,736.49	162,311.85	19,575.36	13.71	1,599,107.91	1,652,390.49	53,282.58	3.33
Less Refunds Paid	-143.31	-171.68	-28.37	19.80	-3,119.29	-1,861.65	1,257.64	-40.32
Net Collections	**142,593.18**	**162,140.17**	**19,546.99**	**13.71**	**1,595,988.62**	**1,650,528.84**	**54,540.22**	**3.42**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	142,593.18	162,140.17	19,546.99	13.71	1,593,988.62	1,648,328.84	54,340.22	3.41
Boise Auditorium Administration					2,000.00	2,200.00	200.00	10.00
Tax Commission Refunds	143.31	171.68	28.37	19.80	3,119.29	1,861.65	-1,257.64	-40.32
Total Distribution of Gross Collections	**142,736.49**	**162,311.85**	**19,575.36**	**13.71**	**1,599,107.91**	**1,652,390.49**	**53,282.58**	**3.33**
Idaho Travel and Convention								
Receipts								
Gross Collections	327,600.73	342,070.93	14,470.20	4.42	3,462,282.72	3,714,825.50	252,542.78	7.29
Less Refunds Paid	-1,175.03	-443.81	731.22	-62.23	-9,204.39	-11,387.16	-2,182.77	23.71
Net Collections	**326,425.70**	**341,627.12**	**15,201.42**	**4.66**	**3,453,078.33**	**3,703,438.34**	**250,360.01**	**7.25**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	326,425.70	341,627.12	15,201.42	4.66	3,401,328.33	3,649,988.34	248,660.01	7.31
Travel and Convention Admin					51,750.00	53,450.00	1,700.00	3.29
Tax Commission Refunds	1,175.03	443.81	-731.22	-62.23	9,204.39	11,387.16	2,182.77	23.71
Total Distribution of Gross Collections	**327,600.73**	**342,070.93**	**14,470.20**	**4.42**	**3,462,282.72**	**3,714,825.50**	**252,542.78**	**7.29**
Illegal Drug Tax								
Receipts								
Gross Collections	200.00		-200.00	-100.00	1,600.00		-1,600.00	-100.00
Less Refunds Paid								
Net Collections	**200.00**		**-200.00**	**-100.00**	**1,600.00**		**-1,600.00**	**-100.00**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	200.00		-200.00	-100.00	1,600.00		-1,600.00	-100.00
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**200.00**		**-200.00**	**-100.00**	**1,600.00**		**-1,600.00**	**-100.00**
Suspense Fund								
Receipts								
Gross Collections	**-223,139.67**	**36,191.94**	**259,331.61**	**-116.22**	**-85,826.29**	**58,755.27**	**144,581.56**	**-168.46**
Less Refunds Paid	-329.00		329.00	-100.00	-3,329.00	-6,693.00	-3,364.00	101.05
Net Collections	**-223,468.67**	**36,191.94**	**259,660.61**	**-116.20**	**-89,155.29**	**52,062.27**	**141,217.56**	**-158.40**
Distribution of Suspense Fund								
Suspense Fund	329.00		-329.00	-100.00	329.00	5,574.00	5,245.00	1,594.22
Clearing Accounts	-223,468.67	34,991.94	258,460.61	-115.66	-97,630.84	47,581.27	145,212.11	-148.74
Special Fuels IFTA								
Bonds		1,200.00	1,200.00		11,475.55	5,600.00	-5,875.55	-51.20
Total Distribution of Gross Collections	**-223,139.67**	**36,191.94**	**259,331.61**	**-116.22**	**-85,826.29**	**58,755.27**	**144,581.56**	**-168.46**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Miscellaneous Income								
Receipts								
Gross Collections	5,466.74	8,658.44	3,191.70	58.38	93,992.17	118,742.79	24,750.62	26.33
Net Collections	**5,466.74**	**8,658.44**	**3,191.70**	**58.38**	**93,992.17**	**118,742.79**	**24,750.62**	**26.33**
Distribution of Miscellaneous								
Miscellaneous Receipts	4,874.74	8,068.64	3,193.90	65.52	82,688.85	81,909.01	-779.84	-0.94
Miscellaneous Refunds - General Fund	592.00	589.80	-2.20	-0.37	11,303.32	36,833.78	25,530.46	225.87
Total Distribution of Gross Collections	**5,466.74**	**8,658.44**	**3,191.70**	**58.38**	**93,992.17**	**118,742.79**	**24,750.62**	**26.33**
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	4,279.63	16,569.49	12,289.86	287.17	116,151.97	97,580.71	-18,571.26	-15.99
Less Refunds Paid								
Net Collections	**4,279.63**	**16,569.49**	**12,289.86**	**287.17**	**116,151.97**	**97,580.71**	**-18,571.26**	**-15.99**
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	4,279.63	16,569.49	12,289.86	287.17	116,151.97	97,580.71	-18,571.26	-15.99
Total Distribution of Gross Collections	**4,279.63**	**16,569.49**	**12,289.86**	**287.17**	**116,151.97**	**97,580.71**	**-18,571.26**	**-15.99**
Local Option Tax								
Receipts								
Gross Collections		1,054,058.81	1,054,058.81			6,349,350.01	6,349,350.01	
Less Kootenai Refunds Paid		-1,059.41	-1,059.41			-45,522.97	-45,522.97	
Less Nez Perce Refunds Paid		-3,781.87	-3,781.87			-4,077.31	-4,077.31	
Net Collections		**1,049,217.53**	**1,049,217.53**			**6,299,749.73**	**6,299,749.73**	
Distribution of Local Option Tax								
Kootenai Cty Local Option Tax		739,463.03	739,463.03			5,489,279.38	5,489,279.38	
Kootenai Cty Administration		40,237.50	40,237.50			133,712.50	133,712.50	
Nez Perce Cty Local Option Tax		269,517.00	269,517.00			574,957.85	574,957.85	
Nez Perce Cty Administration						101,800.00	101,800.00	
Tax Commission Refunds		-4,841.28	-4,841.28			-49,600.28	-49,600.28	
Total Distribution of Gross Collections		**1,054,058.81**	**1,054,058.81**			**6,349,350.01**	**6,349,350.01**	
Total Gross Receipts	**239,623,292.73**	**282,526,577.21**	**42,903,284.48**	**17.90**	**1,427,910,315.08**	**1,581,098,742.23**	**153,188,427.15**	**10.73**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
January 31, 2005

Source	Month Of 01/31/04	Month Of 01/31/05	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Distributed to and Accrued to General Fund								
Distributed Direct to General Fund, by Tax								
Individual Income Taxes	91,511,111.80	108,864,798.22	17,353,686.42	18.96	449,030,501.86	491,987,322.67	42,956,820.81	9.57
Corporate Income Taxes	5,130,299.75	10,488,010.09	5,357,710.34	104.43	46,531,513.52	68,461,576.69	21,930,063.17	47.13
Sales Tax	83,785,962.13	91,803,618.73	8,017,656.60	9.57	534,097,984.42	575,286,876.97	41,188,892.55	7.71
Cigarette Taxes	2,610,019.47	675,898.74	-1,934,120.73	-74.10	18,040,024.84	4,746,512.07	-13,293,512.77	-73.69
Tobacco Tax	471,143.72	470,571.25	-572.47	-0.12	3,121,709.28	3,438,370.91	316,661.63	10.14
Beer Tax	158,971.55	159,526.14	554.59	0.35	1,209,717.54	1,206,691.25	-3,026.29	-0.25
Wine Tax	211,037.27	224,651.08	13,613.81	6.45	1,265,491.60	1,429,629.63	164,138.03	12.97
Kilowatt Hour Tax	117,707.16	43,899.50	-73,807.66	-62.70	1,021,148.90	814,437.30	-206,711.60	-20.24
Mine License					9,100.81	112.86	-8,987.95	-98.76
Estate Tax	183,666.25	11,704.36	-171,961.89	-93.63	2,333,117.79	2,807,987.54	474,869.75	20.35
Abandoned Property Trust	26,197.36	-200,000.00	-226,197.36	-863.44	3,781,583.61	5,319,472.89	1,537,889.28	40.67
Misc Refunds	592.00	589.80	-2.20	-0.37	11,303.32	36,833.78	25,530.46	225.87
Escheat Trust								
Total Distributed Direct to General Fund	**184,206,708.46**	**212,543,267.91**	**28,336,559.45**	**15.38**	**1,060,453,197.49**	**1,155,535,824.56**	**95,082,627.07**	**8.97**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	17,887,340.70	22,034,543.46	4,147,202.76	23.19	87,421,963.23	97,791,242.66	10,369,279.43	11.86
Corporate Income Tax Net Refund Fund	138,073.81	2,019,671.93	1,881,598.12	1,362.75	-4,503,188.87	-315,179.79	4,188,009.08	-93.00
Ag Prop Tax to Counties	-1,628,624.50		1,628,624.50	-100.00	-4,885,873.50		4,885,873.50	-100.00
Ag Prop Tax to Schools	-1,733,488.75		1,733,488.75	-100.00	-5,200,466.25		5,200,466.25	-100.00
Total Distributed and Accrued to G. Fund	**198,870,009.72**	**236,597,483.30**	**37,727,473.58**	**18.97**	**1,133,285,632.10**	**1,253,011,887.43**	**119,726,255.33**	**10.56**
Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	22,877,558.51	27,213,269.21	4,335,710.70	18.95	112,207,671.39	122,960,332.21	10,752,660.82	9.58
Less Total Refunds Paid	-4,990,217.81	-5,178,725.75	-188,507.94	3.78	-24,785,708.16	-25,169,089.55	-383,381.39	1.55
Net Refund Fund (To Above)	**17,887,340.70**	**22,034,543.46**	**4,147,202.76**	**23.19**	**87,421,963.23**	**97,791,242.66**	**10,369,279.43**	**11.86**
Add Distributed Direct to General Fund	91,511,111.80	108,864,798.22	17,353,686.42	18.96	449,030,501.86	491,987,322.67	42,956,820.81	9.57
IIT Distributed and Accrued to G. Fund	**109,398,452.50**	**130,899,341.68**	**21,500,889.18**	**19.65**	**536,452,465.09**	**589,778,565.33**	**53,326,100.24**	**9.94**
Corporate Income Tax								
Distributed to Refund Fund	1,281,076.93	2,584,096.16	1,303,019.23	101.71	11,573,986.87	16,423,963.49	4,849,976.62	41.90
Less Total Refunds Paid	-1,143,003.12	-564,424.23	578,578.89	-50.62	-16,077,175.74	-16,739,143.28	-661,967.54	4.12
Net Refund Fund (To Above)	**138,073.81**	**2,019,671.93**	**1,881,598.12**	**1,362.75**	**-4,503,188.87**	**-315,179.79**	**4,188,009.08**	**-93.00**
Add Distributed Direct to General Fund	5,130,299.75	10,488,010.09	5,357,710.34	104.43	46,531,513.52	68,461,576.69	21,930,063.17	47.13
CIT Distributed and Accrued to G. Fund	**5,268,373.56**	**12,507,682.02**	**7,239,308.46**	**137.41**	**42,028,324.65**	**68,146,396.90**	**26,118,072.25**	**62.14**