Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	89,607,758.07	96,356,598.59	6,748,840.52	7.53	447,470,691.81	479,428,427.93	31,957,736.12	7.14
Corporate Income Tax	16,407,871.65	25,113,782.07	8,705,910.42	53.06	51,998,432.99	72,521,424.00	20,522,991.01	39.47
Sales Tax	78,598,804.91	86,633,759.97	8,034,955.06	10.22	524,740,831.59	574,083,329.12	49,342,497.53	9.40
Cigarette Tax	3,295,440.61	3,497,496.24	202,055.63	6.13	23,482,013.08	23,552,375.49	70,362.41	0.30
Tobacco Tax	404,683.37	537,201.27	132,517.90	32.75	3,034,180.45	3,393,407.46	359,227.01	11.84
Beer Tax	269,539.18	296,720.97	27,181.79	10.08	2,235,957.34	2,228,136.86	-7,820.48	-0.35
Wine Tax	207,361.27	243,997.27	36,636.00	17.67	1,271,349.21	1,451,865.53	180,516.32	14.20
Kilowatt Hour Tax	182,074.15	181,718.22	-355.93	-0.20	903,441.74	770,537.80	-132,903.94	-14.71
Mine License Tax	8,563.60		-8,563.60	-100.00	19,057.41	3,184.00	-15,873.41	-83.29
Estate Tax	735,008.27	391,421.61	-343,586.66	-46.75	3,236,644.20	5,350,506.11	2,113,861.91	65.31
Abandoned Property Trust	216,952.74	63,192.89	-153,759.85	-70.87	6,148,213.31	6,611,878.88	463,665.57	7.54
Escheat Trust						-46.66	-46.66	
Motor Fuels Tax	20,923,022.60	20,089,539.40	-833,483.20	-3.98	118,816,044.66	118,805,355.19	-10,689.47	-0.01
Boise Auditorium District	171,589.00	216,988.38	45,399.38	26.46	1,456,371.42	1,490,078.64	33,707.22	2.31
Idaho Travel & Convention	262,265.86	312,469.72	50,203.86	19.14	3,134,681.99	3,372,754.57	238,072.58	7.59
Illegal Drug Tax	400.00		-400.00	-100.00	1,400.00		-1,400.00	-100.00
Suspense Fund	-40,709.70	103,196.73	143,906.43	-353.49	137,313.38	22,563.33	-114,750.05	-83.57
Miscellaneous Revenues	5,959.60	8,285.63	2,326.03	39.03	88,525.43	110,084.35	21,558.92	24.35
RR Car Company's Ad Valorem Tax	110,952.11	80,910.41	-30,041.70	-27.08	111,872.34	81,011.22	-30,861.12	-27.59
Local Option Tax		892,080.25	892,080.25			5,295,291.20	5,295,291.20	
Total Gross Receipts	**211,367,537.29**	**235,019,359.62**	**23,651,822.33**	**11.19**	**1,188,287,022.35**	**1,298,572,165.02**	**110,285,142.67**	**9.28**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source		Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND									
Fund	**Description**								
0001	General Fund	159,611,637.44	180,473,888.16	20,862,250.72	13.07	876,246,489.03	942,992,556.65	66,746,067.62	7.62
0051	Fish and Game Donation	-726.85	-121.00	605.85	-83.35	2,648.73	2,349.69	-299.04	-11.29
0075	Abandoned Mine Reclaim Fund	1,863.31	11,902.80	10,039.49	538.80	4,688.31	58.14	-4,630.17	-98.76
0130	Petroleum Storage Trust	159.82	-74.99	-234.81	-146.92	1,821.52	204.73	-1,616.79	-88.76
0150	Economic Recovery Reserve Fund		1,671,168.66	1,671,168.66			11,480,467.33	11,480,467.33	
0176	Cancer Control	25,528.95	28,037.86	2,508.91	9.83	190,093.90	191,559.48	1,465.58	0.77
0181	Central Tumor Registry	10,211.41	11,214.94	1,003.53	9.83	76,036.16	76,622.38	586.22	0.77
0182	Alcohol Intox Treatment	78,683.18	88,603.17	9,919.99	12.61	599,577.17	619,815.88	20,238.71	3.38
0188	County Juvenile Probation Svcs	341,081.65	385,208.33	44,126.68	12.94	2,377,696.66	2,410,355.77	32,659.11	1.37
0200	Water Polution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00		
0212	Idaho Travel and Convention	234,820.76	285,160.90	50,340.14	21.44	3,074,902.63	3,308,361.22	233,458.59	7.59
0221	State Aeronautics Fund	101,837.75	111,693.58	9,855.83	9.68	702,192.79	775,825.21	73,632.42	10.49
0247	Parks & Rec Motor Fuels	379,572.01	384,505.89	4,933.88	1.30	2,451,577.24	2,420,587.18	-30,990.06	-1.26
0259	Local Bridges & RR Xings					350,000.00	350,000.00		
0261	Highway Distribution Fund	18,610,576.09	18,696,914.45	86,338.36	0.46	111,507,758.71	110,730,630.43	-777,128.28	-0.70
0266	Search and Rescue Fund	3,266.90	3,309.35	42.45	1.30	21,100.20	20,833.41	-266.79	-1.26
0267	Motor Fuel Distribution Fund	1,101,437.28	58,400.64	-1,043,036.64	-94.70	1,509,911.00	2,145,027.14	635,116.14	42.06
0276	Multi-State Tax Compact	-336,728.19	-2,224,397.91	-1,887,669.72	560.59	604,848.90	1,028,656.61	423,807.71	70.07
0281	Substance Abuse Treatment	400.00		-400.00	-100.00	1,400.00		-1,400.00	-100.00
0338	Tax Commission Admin Fees	727,275.00	904,600.00	177,325.00	24.38	1,454,550.00	1,835,875.00	381,325.00	26.22
0365	Permanent Building Fund	1,028,025.22	1,060,673.18	32,647.96	3.18	7,224,917.04	7,184,858.53	-40,058.51	-0.55
0401	Miscellaneous Income	5,650.40	8,285.63	2,635.23	46.64	77,814.11	73,840.37	-3,973.74	-5.11
0481	Public School Endowment	452,033.76	469,511.78	17,478.02	3.87	2,526,366.44	2,561,014.71	34,648.27	1.37
0483	Childrens Trust Donation	-710.00	98.00	808.00	-113.80	4,570.09	3,293.59	-1,276.50	-27.93
0502	Sales Tax to Cities & Counties	8,924,548.80	9,913,872.52	989,323.72	11.09	67,058,355.86	73,040,838.48	5,982,482.62	8.92
0502	Sales Tax - Ag Property Relief		1,120,704.41	1,120,704.41			10,086,339.75	10,086,339.75	
0507	Counties - Estate Tax	73,500.84	39,142.16	-34,358.68	-46.75	323,664.43	535,050.61	211,386.18	65.31
0516	Refund Fund	22,243,904.12	24,571,890.25	2,327,986.13	10.47	103,409,084.68	114,496,241.39	11,087,156.71	10.72
0516	Refund Fund - County Juvenile Prob Sv		3,393.04	3,393.04		36,797.49	69,647.72	32,850.23	89.27
0518	Abandoned Property & Escheat	-2,790,396.75	-4,594,962.11	-1,804,565.36	64.67	2,392,827.06	1,092,359.33	-1,300,467.73	-54.35
0600	Election Campaign Fund	137.00	136.00	-1.00	-0.73	3,102.00	2,296.00	-806.00	-25.98
0630	Suspense Fund	-40,709.70	103,196.73	143,906.43	-353.49	137,313.38	22,563.33	-114,750.05	-83.57
0630	Boise Auditorium District	170,334.01	215,688.91	45,354.90	26.63	1,451,395.44	1,486,188.67	34,793.23	2.40
0630	Grape Growers and Wine Producers	10,323.08	12,199.71	1,876.63	18.18	63,521.38	72,589.09	9,067.71	14.28
0630	Local Option Tax		805,514.58	805,514.58			5,055,257.20	5,055,257.20	
Total Distributions		**211,367,537.29**	**235,019,359.62**	**23,651,822.33**	**11.19**	**1,188,287,022.35**	**1,298,572,165.02**	**110,285,142.67**	**9.28**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	29,045,546.17	28,559,158.12	-486,388.05	-1.67	55,008,960.18	60,465,102.68	5,456,142.50	9.92
Permanent Building Fund	26,290.00	31,710.00	5,420.00	20.62	507,810.00	414,790.00	-93,020.00	-18.32
Donations: Fish & Game	-726.85	-121.00	605.85	-83.35	2,648.73	2,349.69	-299.04	-11.29
Fish & Game Admin Fee	750.00	750.00			1,500.00	1,500.00		
Children's Trust	-710.00	98.00	808.00	-113.80	4,570.09	3,293.59	-1,276.50	-27.93
Children's Trust Admin	750.00	750.00			1,500.00	1,500.00		
Election Campaign Contributions	137.00	136.00	-1.00	-0.73	3,102.00	2,296.00	-806.00	-25.98
Total Filing Payments	29,072,036.32	28,592,481.12	-479,555.20	-1.65	55,530,091.00	60,890,831.96	5,360,740.96	9.65
Withholding Payments (See Below)	60,531,939.75	67,746,008.70	7,214,068.95	11.92	391,714,595.01	418,407,620.52	26,693,025.51	6.81
Individual Income Tax - MTC	3,782.00	18,108.77	14,326.77	378.81	226,005.80	129,975.45	-96,030.35	-42.49
Gross Collections	**89,607,758.07**	**96,356,598.59**	**6,748,840.52**	**7.53**	**447,470,691.81**	**479,428,427.93**	**31,957,736.12**	**7.14**
Less Refunds Paid (See Below)	-1,810,949.88	-1,196,251.96	614,697.92	-33.94	-19,795,490.35	-19,990,363.80	-194,873.45	0.98
Net Collections	**87,796,808.19**	**95,160,346.63**	**7,363,538.44**	**8.39**	**427,675,201.46**	**459,438,064.13**	**31,762,862.67**	**7.43**
Distribution of Individual Income Tax								
General Fund	71,758,162.49	77,051,611.30	5,293,448.81	7.38	357,519,390.06	383,122,524.45	25,603,134.39	7.16
Refund Fund	17,915,497.24	19,259,708.11	1,344,210.87	7.50	89,330,112.88	95,747,063.00	6,416,950.12	7.18
Refund Fund - County Juvenile Prob Svc		3,393.04	3,393.04		36,797.49	69,647.72	32,850.23	89.27
Multi-State Income Tax	-92,391.81	5,170.10	97,561.91	-105.60	26,463.12	-6,184.24	-32,647.36	-123.37
Permanent Building Fund	26,290.00	31,710.00	5,420.00	20.62	507,810.00	414,790.00	-93,020.00	-18.32
Public School Income Substance Abuse		3,393.04	3,393.04		36,797.44	69,647.72	32,850.28	89.27
Donations: Fish & Game	23.15	629.00	605.85	2,617.06	4,148.73	3,849.69	-299.04	-7.21
Children's Trust	40.00	848.00	808.00	2,020.00	6,070.09	4,793.59	-1,276.50	-21.03
Election Campaign Fund	137.00	136.00	-1.00	-0.73	3,102.00	2,296.00	-806.00	-25.98
Total Distribution of Gross Collections	**89,607,758.07**	**96,356,598.59**	**6,748,840.52**	**7.53**	**447,470,691.81**	**479,428,427.93**	**31,957,736.12**	**7.14**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-1,615,591.31	-1,138,575.18	477,016.13	-29.53	-18,787,695.07	-19,414,635.70	-626,940.63	3.34
Withholding Refunds	-195,358.57	-57,676.78	137,681.79	-70.48	-1,007,795.28	-575,728.10	432,067.18	-42.87
Grocery Tax Credit								
Total IIT Refunds Paid	**-1,810,949.88**	**-1,196,251.96**	**614,697.92**	**-33.94**	**-19,795,490.35**	**-19,990,363.80**	**-194,873.45**	**0.98**
Withholding Receipts								
Lottery Winnings Withholdings		6,786.08	6,786.08		73,594.93	139,295.44	65,700.51	89.27
Other Withholdings	60,531,939.75	67,739,222.62	7,207,282.87	11.91	391,641,000.08	418,268,325.08	26,627,325.00	6.80
Total IIT Withholding Payments	**60,531,939.75**	**67,746,008.70**	**7,214,068.95**	**11.92**	**391,714,595.01**	**418,407,620.52**	**26,693,025.51**	**6.81**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	1,334,184.34	1,538,068.80	203,884.46	15.28	10,001,784.75	15,474,574.47	5,472,789.72	54.72
Corporate Estimates	15,047,875.20	23,341,464.27	8,293,589.07	55.11	41,653,509.10	53,945,627.23	12,292,118.13	29.51
Corporate Tax - Multi-State	25,812.11	234,249.00	208,436.89	807.52	343,139.14	3,101,222.30	2,758,083.16	803.78
Gross Collections	**16,407,871.65**	**25,113,782.07**	**8,705,910.42**	**53.06**	**51,998,432.99**	**72,521,424.00**	**20,522,991.01**	**39.47**
Less Refunds Paid	-8,535,224.03	-999,139.24	7,536,084.79	-88.29	-14,934,172.62	-16,174,719.05	-1,240,546.43	8.31
Net Collections	**7,872,647.62**	**24,114,642.83**	**16,241,995.21**	**206.31**	**37,064,260.37**	**56,346,704.95**	**19,282,444.58**	**52.02**
Distribution of Corporate Tax								
General Fund	13,067,525.93	21,855,796.04	8,788,270.11	67.25	41,401,213.77	57,973,566.60	16,572,352.83	40.03
Refund Fund	3,265,517.50	4,970,034.61	1,704,517.11	52.20	10,292,909.94	13,839,867.33	3,546,957.39	34.46
Multi-State Income Tax	20,356.22	-1,741,408.58	-1,761,764.80	-8,654.68	113,565.28	487,125.07	373,559.79	328.94
Permanent Building Fund	54,472.00	29,360.00	-25,112.00	-46.10	190,744.00	220,865.00	30,121.00	15.79
Total Distribution of Gross Collections	**16,407,871.65**	**25,113,782.07**	**8,705,910.42**	**53.06**	**51,998,432.99**	**72,521,424.00**	**20,522,991.01**	**39.47**
Total Income Tax Gross Collections	**106,015,629.72**	**121,470,380.66**	**15,454,750.94**	**14.58**	**499,469,124.80**	**551,949,851.93**	**52,480,727.13**	**10.51**
Sales Tax								
Receipts								
Sales Tax	78,492,006.09	86,489,379.57	7,997,373.48	10.19	523,537,325.86	571,705,101.16	48,167,775.30	9.20
Sales Tax - Multi-State	102,897.67	132,520.32	29,622.65	28.79	1,045,762.31	2,209,693.46	1,163,931.15	111.30
Amusement Device Tax	3,901.15	11,860.08	7,958.93	204.01	157,743.42	168,534.50	10,791.08	6.84
Gross Collections	**78,598,804.91**	**86,633,759.97**	**8,034,955.06**	**10.22**	**524,740,831.59**	**574,083,329.12**	**49,342,497.53**	**9.40**
Less Refunds Paid	-895,349.21	-295,053.22	600,295.99	-67.05	-2,005,632.92	-2,025,176.85	-19,543.93	0.97
Net Collections	**77,703,455.70**	**86,338,706.75**	**8,635,251.05**	**11.11**	**522,735,198.67**	**572,058,152.27**	**49,322,953.60**	**9.44**
Distribution of Sales Tax								
General Fund	68,226,932.83	74,975,622.58	6,748,689.75	9.89	450,312,022.29	483,483,258.24	33,171,235.95	7.37
Tax Commission Refunds	895,349.21	295,053.22	-600,295.99	-67.05	2,005,632.92	2,025,176.85	19,543.93	0.97
Multi-State Tax Compact	-264,692.60	-488,159.43	-223,466.83	84.43	464,820.50	547,715.78	82,895.28	17.83
Revenue Share	8,924,001.20	9,913,690.46	989,689.26	11.09	59,992,457.11	65,531,498.74	5,539,041.63	9.23
Permanent Building Fund	416,666.67	416,666.67			2,500,000.02	2,500,000.02		
Water Pollution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00		
County Circuit Breaker	547.60	182.06	-365.54	-66.75	7,065,898.75	7,509,339.74	443,440.99	6.28
Ag Prop Relief to Counties & Schools		1,120,704.41	1,120,704.41			10,086,339.75	10,086,339.75	
Total Distribution of Gross Collections	**78,598,804.91**	**86,633,759.97**	**8,034,955.06**	**10.22**	**524,740,831.59**	**574,083,329.12**	**49,342,497.53**	**9.40**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	3,295,440.61	3,497,496.24	202,055.63	6.13	23,482,013.08	23,552,375.49	70,362.41	0.30
Less Refunds Paid	-120,531.57	-2,912.92	117,618.65	-97.58	-120,531.57	-22,412.97	98,118.60	-81.40
Net Collections	**3,174,909.04**	**3,494,583.32**	**319,674.28**	**10.07**	**23,361,481.51**	**23,529,962.52**	**168,481.01**	**0.72**
Distribution of Cigarette Tax								
General Fund	2,065,381.75	595,800.75	-1,469,581.00	-71.15	15,430,005.37	4,070,613.33	-11,359,392.04	-73.62
Tax Commission Refunds	120,531.57	2,912.92	-117,618.65	-97.58	120,531.57	22,412.97	-98,118.60	-81.40
Permanent Building Fund	441,648.61	485,052.15	43,403.54	9.83	3,288,605.14	3,313,959.92	25,354.78	0.77
Cancer Control Fund	25,528.95	28,037.86	2,508.91	9.83	190,093.90	191,559.48	1,465.58	0.77
Central Tumor Registry	10,211.41	11,214.94	1,003.53	9.83	76,036.16	76,622.38	586.22	0.77
Public School Endowment	316,069.16	351,654.48	35,585.32	11.26	2,188,370.47	2,198,370.04	9,999.57	0.46
County Juvenile Probation Svcs	316,069.16	351,654.48	35,585.32	11.26	2,188,370.47	2,198,370.04	9,999.57	0.46
Economic Recovery Reserve		1,671,168.66	1,671,168.66			11,480,467.33	11,480,467.33	
Total Distribution of Gross Collections	**3,295,440.61**	**3,497,496.24**	**202,055.63**	**6.13**	**23,482,013.08**	**23,552,375.49**	**70,362.41**	**0.30**
Tobacco Tax								
Receipts								
Gross Collections	**404,683.37**	**537,201.27**	**132,517.90**	**32.75**	**3,034,180.45**	**3,393,407.46**	**359,227.01**	**11.84**
Less Refunds Paid	-4,483.65	-339.82	4,143.83	-92.42	-4,962.51	-1,636.34	3,326.17	-67.03
Net Collections	**400,199.72**	**536,861.45**	**136,661.73**	**34.15**	**3,029,217.94**	**3,391,771.12**	**362,553.18**	**11.97**
Distribution of Tobacco Tax								
General Fund	350,174.74	469,753.75	119,579.01	34.15	2,650,565.56	2,967,799.66	317,234.10	11.97
Tax Commission Refunds	4,483.65	339.82	-4,143.83	-92.42	4,962.51	1,636.34	-3,326.17	-67.03
Water Pollution Control								
Public School Endowment	25,012.49	33,553.85	8,541.36	34.15	189,326.19	211,985.73	22,659.54	11.97
County Juvenile Probation Svcs	25,012.49	33,553.85	8,541.36	34.15	189,326.19	211,985.73	22,659.54	11.97
Total Distribution of Gross Collections	**404,683.37**	**537,201.27**	**132,517.90**	**32.75**	**3,034,180.45**	**3,393,407.46**	**359,227.01**	**11.84**
Beer Tax								
Receipts								
Gross Collections	**269,539.18**	**296,720.97**	**27,181.79**	**10.08**	**2,235,957.34**	**2,228,136.86**	**-7,820.48**	**-0.35**
Less Refunds Paid		-101.70	-101.70		-327.50	-126.00	201.50	-61.53
Net Collections	**269,539.18**	**296,619.27**	**27,080.09**	**10.05**	**2,235,629.84**	**2,228,010.86**	**-7,618.98**	**-0.34**
Distribution of Beer Tax								
General Fund	126,683.40	139,411.05	12,727.65	10.05	1,050,745.99	1,047,165.11	-3,580.88	-0.34
Tax Commission Refunds		101.70	101.70		327.50	126.00	-201.50	-61.53
Alcohol Intox Treatment	53,907.84	59,323.86	5,416.02	10.05	447,125.97	445,602.16	-1,523.81	-0.34
Permanent Building Fund	88,947.94	97,884.36	8,936.42	10.05	737,757.88	735,243.59	-2,514.29	-0.34
Total Distribution of Gross Collections	**269,539.18**	**296,720.97**	**27,181.79**	**10.08**	**2,235,957.34**	**2,228,136.86**	**-7,820.48**	**-0.35**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	207,361.27	243,997.27	36,636.00	17.67	1,271,349.21	1,451,865.53	180,516.32	14.20
Less Refunds Paid	-900.00	-2.99	897.01	-99.67	-922.30	-84.17	838.13	-90.87
Net Collections	**206,461.27**	**243,994.28**	**37,533.01**	**18.18**	**1,270,426.91**	**1,451,781.36**	**181,354.45**	**14.28**
Distribution of Wine Tax								
General Fund	171,362.85	202,515.26	31,152.41	18.18	1,054,454.33	1,204,978.55	150,524.22	14.28
Tax Commission Refunds	900.00	2.99	-897.01	-99.67	922.30	84.17	-838.13	-90.87
Alcohol Intox Treatment	24,775.34	29,279.31	4,503.97	18.18	152,451.20	174,213.72	21,762.52	14.28
Grape Growers & Wine Prod	10,323.08	12,199.71	1,876.63	18.18	63,521.38	72,589.09	9,067.71	14.28
Total Distribution of Gross Collections	**207,361.27**	**243,997.27**	**36,636.00**	**17.67**	**1,271,349.21**	**1,451,865.53**	**180,516.32**	**14.20**
Kilowatt Hour Tax								
Receipts								
Gross Collections	**182,074.15**	**181,718.22**	**-355.93**	**-0.20**	**903,441.74**	**770,537.80**	**-132,903.94**	**-14.71**
Less Refunds Paid								
Net Collections	**182,074.15**	**181,718.22**	**-355.93**	**-0.20**	**903,441.74**	**770,537.80**	**-132,903.94**	**-14.71**
Distribution of Kilowatt Hour Tax								
General Fund	182,074.15	181,718.22	-355.93	-0.20	903,441.74	770,537.80	-132,903.94	-14.71
Tax Commission Refunds								
Total Distribution of Gross Collections	**182,074.15**	**181,718.22**	**-355.93**	**-0.20**	**903,441.74**	**770,537.80**	**-132,903.94**	**-14.71**
Mine License Tax								
Receipts								
Gross Collections	**8,563.60**		**-8,563.60**	**-100.00**	**19,057.41**	**3,184.00**	**-15,873.41**	**-83.29**
Less Refunds Paid	-3,083.29	35,008.24	38,091.53	-1,235.42	-5,268.29	-3,013.00	2,255.29	-42.81
Net Collections	**5,480.31**	**35,008.24**	**29,527.93**	**538.80**	**13,789.12**	**171.00**	**-13,618.12**	**-98.76**
Distribution of Mine Tax								
General Fund	3,617.00	23,105.44	19,488.44	538.80	9,100.81	112.86	-8,987.95	-98.76
Abandoned Mine Reclamation	1,863.31	11,902.80	10,039.49	538.80	4,688.31	58.14	-4,630.17	-98.76
Tax Commission Refunds	3,083.29	-35,008.24	-38,091.53	-1,235.42	5,268.29	3,013.00	-2,255.29	-42.81
Total Distribution of Gross Collections	**8,563.60**		**-8,563.60**	**-100.00**	**19,057.41**	**3,184.00**	**-15,873.41**	**-83.29**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
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Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**735,008.27**	**391,421.61**	**-343,586.66**	**-46.75**	**3,236,644.20**	**5,350,506.11**	**2,113,861.91**	**65.31**
Less Refunds Paid	-9,443.82	-31,880.68	-22,436.86	237.58	-763,528.23	-2,019,172.32	-1,255,644.09	164.45
Net Collections	**725,564.45**	**359,540.93**	**-366,023.52**	**-50.45**	**2,473,115.97**	**3,331,333.79**	**858,217.82**	**34.70**
Distribution of Estate Tax								
General Fund	652,063.61	320,398.77	-331,664.84	-50.86	2,149,451.54	2,796,283.18	646,831.64	30.09
Tax Commission Refunds	9,443.82	31,880.68	22,436.86	237.58	763,528.23	2,019,172.32	1,255,644.09	164.45
Counties - Estate	73,500.84	39,142.16	-34,358.68	-46.75	323,664.43	535,050.61	211,386.18	65.31
Total Distribution of Gross Collections	**735,008.27**	**391,421.61**	**-343,586.66**	**-46.75**	**3,236,644.20**	**5,350,506.11**	**2,113,861.91**	**65.31**
Abandoned Property Trust								
Receipts								
Gross Collections	216,952.74	63,192.89	-153,759.85	-70.87	6,148,213.31	6,611,878.88	463,665.57	7.54
Less Refunds Paid	-248,290.52	-208,224.52	40,066.00	-16.14	-1,686,800.77	-923,867.26	762,933.51	-45.23
Net Collections	**-31,337.78**	**-145,031.63**	**-113,693.85**	**362.80**	**4,461,412.54**	**5,688,011.62**	**1,226,599.08**	**27.49**
Distribution of Abandoned Property Trust								
General Fund	3,007,349.49	4,658,155.00	1,650,805.51	54.89	3,755,386.25	5,519,472.89	1,764,086.64	46.97
Tax Commission Refunds								
Abandoned Property Trust	-2,790,396.75	-4,594,962.11	-1,804,565.36	64.67	2,392,827.06	1,092,405.99	-1,300,421.07	-54.35
Total Distribution of Gross Collections	**216,952.74**	**63,192.89**	**-153,759.85**	**-70.87**	**6,148,213.31**	**6,611,878.88**	**463,665.57**	**7.54**
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
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	6,416,861.02	6,369,805.25	-47,055.77	-0.73	32,493,529.77	32,701,828.92	208,299.15	0.64
Gasoline Tax	13,402,248.90	13,658,699.05	256,450.15	1.91	84,800,499.04	83,924,576.91	-875,922.13	-1.03
Transfer Fee	1,174.10		-1,174.10	-100.00	9,853.65	1,772.47	-8,081.18	-82.01
Fuels Distribution Fund	1,101,437.28	58,400.64	-1,043,036.64	-94.70	1,509,911.00	2,145,027.14	635,116.14	42.06
Fuels Distribution Fund Interest								
Motor Fuel Registration	1,301.30	2,634.46	1,333.16	102.45	2,251.20	32,149.75	29,898.55	1,328.12
Gross Collections	**20,923,022.60**	**20,089,539.40**	**-833,483.20**	**-3.98**	**118,816,044.66**	**118,805,355.19**	**-10,689.47**	**-0.01**
IFTA Taxpayer Refunds	-14,372.44	-9,015.17	5,357.27	-37.27	-602,778.91	-544,713.50	58,065.41	-9.63
Fuel Distributor Refunds (Gas & Special Fuel)	-12,900.31	-34,800.31	-21,900.00	169.76	-271,104.29	-235,583.59	35,520.70	-13.10
Net Collections	**20,895,749.85**	**20,045,723.92**	**-850,025.93**	**-4.07**	**117,942,161.46**	**118,025,058.10**	**82,896.64**	**0.07**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	27,272.75	43,815.48	16,542.73	60.66	873,883.20	780,297.09	-93,586.11	-10.71
Special Fuels Admin Fund	174,631.00	210,435.25	35,804.25	20.50	349,262.00	420,870.50	71,608.50	20.50
Gasoline Admin Fund	523,894.00	580,164.75	56,270.75	10.74	1,047,788.00	1,160,329.50	112,541.50	10.74
Petroleum Storage Trust Admin	375.00	375.00			750.00	750.00		
Highway Distribution Fund	18,610,576.09	18,696,914.45	86,338.36	0.46	111,507,758.71	110,730,630.43	-777,128.28	-0.70
State Aeronautics Fund	101,837.75	111,693.58	9,855.83	9.68	702,192.79	775,825.21	73,632.42	10.49
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	107,807.43	109,208.77	1,401.34	1.30	696,305.95	687,504.05	-8,801.90	-1.26
Off-Highway Improvements	107,807.43	109,208.77	1,401.34	1.30	696,305.95	687,504.05	-8,801.90	-1.26
Capital Improvements	107,807.43	109,208.77	1,401.34	1.30	696,305.95	687,504.05	-8,801.90	-1.26
Road and Bridge	56,149.72	56,879.58	729.86	1.30	362,659.39	358,075.03	-4,584.36	-1.26
Search and Rescue Fund	3,266.90	3,309.35	42.45	1.30	21,100.20	20,833.41	-266.79	-1.26
Petroleum Storage Trust Fund	159.82	-74.99	-234.81	-146.92	1,821.52	204.73	-1,616.79	-88.76
Motor Fuels Distribution Fund	1,101,437.28	58,400.64	-1,043,036.64	-94.70	1,509,911.00	2,145,027.14	635,116.14	42.06
Total Distribution of Gross Collections	**20,923,022.60**	**20,089,539.40**	**-833,483.20**	**-3.98**	**118,816,044.66**	**118,805,355.19**	**-10,689.47**	**-0.01**
Additional Detail - Motor Fuels Taxes - Distribution to Fund, by Tax Type								
Highway Distribution Fund								
Special Fuels	6,227,857.58	6,150,354.83	-77,502.75	-1.24	31,541,488.86	31,736,244.92	194,756.06	0.62
Gasoline	12,367,836.57	12,526,809.82	158,973.25	1.29	79,894,631.39	78,874,345.71	-1,020,285.68	-1.28
Transfer Fee	615.31	-288.75	-904.06	-146.93	7,009.06	787.10	-6,221.96	-88.77
Interest	12,965.33	17,404.09	4,438.76	34.24	62,378.20	87,102.95	24,724.75	39.64
Motor Fuel Registration	1,301.30	2,634.46	1,333.16	102.45	2,251.20	32,149.75	29,898.55	1,328.12
Total Highway Distribution Fund	**18,610,576.09**	**18,696,914.45**	**86,338.36**	**0.46**	**111,507,758.71**	**110,730,630.43**	**-777,128.28**	**-0.70**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	171,589.00	216,988.38	45,399.38	26.46	1,456,371.42	1,490,078.64	33,707.22	2.31
Less Refunds Paid	-254.99	-199.47	55.52	-21.77	-2,975.98	-1,689.97	1,286.01	-43.21
Net Collections	**171,334.01**	**216,788.91**	**45,454.90**	**26.53**	**1,453,395.44**	**1,488,388.67**	**34,993.23**	**2.41**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	170,334.01	215,688.91	45,354.90	26.63	1,451,395.44	1,486,188.67	34,793.23	2.40
Boise Auditorium Administration	1,000.00	1,100.00	100.00	10.00	2,000.00	2,200.00	200.00	10.00
Tax Commission Refunds	254.99	199.47	-55.52	-21.77	2,975.98	1,689.97	-1,286.01	-43.21
Total Distribution of Gross Collections	**171,589.00**	**216,988.38**	**45,399.38**	**26.46**	**1,456,371.42**	**1,490,078.64**	**33,707.22**	**2.31**
Idaho Travel and Convention								
Receipts								
Gross Collections	262,265.86	312,469.72	50,203.86	19.14	3,134,681.99	3,372,754.57	238,072.58	7.59
Less Refunds Paid	-1,570.10	-583.82	986.28	-62.82	-8,029.36	-10,943.35	-2,913.99	36.29
Net Collections	**260,695.76**	**311,885.90**	**51,190.14**	**19.64**	**3,126,652.63**	**3,361,811.22**	**235,158.59**	**7.52**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	234,820.76	285,160.90	50,340.14	21.44	3,074,902.63	3,308,361.22	233,458.59	7.59
Travel and Convention Admin	25,875.00	26,725.00	850.00	3.29	51,750.00	53,450.00	1,700.00	3.29
Tax Commission Refunds	1,570.10	583.82	-986.28	-62.82	8,029.36	10,943.35	2,913.99	36.29
Total Distribution of Gross Collections	**262,265.86**	**312,469.72**	**50,203.86**	**19.14**	**3,134,681.99**	**3,372,754.57**	**238,072.58**	**7.59**
Illegal Drug Tax								
Receipts								
Gross Collections	400.00		-400.00	-100.00	1,400.00		-1,400.00	-100.00
Less Refunds Paid								
Net Collections	**400.00**		**-400.00**	**-100.00**	**1,400.00**		**-1,400.00**	**-100.00**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	400.00		-400.00	-100.00	1,400.00		-1,400.00	-100.00
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**400.00**		**-400.00**	**-100.00**	**1,400.00**		**-1,400.00**	**-100.00**
Suspense Fund								
Receipts								
Gross Collections	**-40,709.70**	**103,196.73**	**143,906.43**	**-353.49**	**137,313.38**	**22,563.33**	**-114,750.05**	**-83.57**
Less Refunds Paid		-1,400.00	-1,400.00		-3,000.00	-6,693.00	-3,693.00	123.10
Net Collections	**-40,709.70**	**101,796.73**	**142,506.43**	**-350.06**	**134,313.38**	**15,870.33**	**-118,443.05**	**-88.18**
Distribution of Suspense Fund								
Suspense Fund		266.53	266.53			5,574.00	5,574.00	
Clearing Accounts	-42,804.81	102,530.20	145,335.01	-339.53	125,837.83	12,589.33	-113,248.50	-90.00
Special Fuels IFTA								
Bonds	2,095.11	400.00	-1,695.11	-80.91	11,475.55	4,400.00	-7,075.55	-61.66
Total Distribution of Gross Collections	**-40,709.70**	**103,196.73**	**143,906.43**	**-353.49**	**137,313.38**	**22,563.33**	**-114,750.05**	**-83.57**

Idaho State Tax Commission
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December 31, 2004

Source	Month Of 12/31/03	Month Of 12/31/04	Change Dollars	Change %	Fiscal 2004 Year-To-Date	Fiscal 2005 Year-To-Date	Change Dollars	Change %
Miscellaneous Income								
Receipts								
Gross Collections	5,959.60	8,285.63	2,326.03	39.03	88,525.43	110,084.35	21,558.92	24.35
Net Collections	**5,959.60**	**8,285.63**	**2,326.03**	**39.03**	**88,525.43**	**110,084.35**	**21,558.92**	**24.35**
Distribution of Miscellaneous								
Miscellaneous Receipts	5,650.40	8,285.63	2,635.23	46.64	77,814.11	73,840.37	-3,973.74	-5.11
Miscellaneous Refunds - General Fund	309.20		-309.20	-100.00	10,711.32	36,243.98	25,532.66	238.37
Total Distribution of Gross Collections	**5,959.60**	**8,285.63**	**2,326.03**	**39.03**	**88,525.43**	**110,084.35**	**21,558.92**	**24.35**
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	110,952.11	80,910.41	-30,041.70	-27.08	111,872.34	81,011.22	-30,861.12	-27.59
Less Refunds Paid								
Net Collections	**110,952.11**	**80,910.41**	**-30,041.70**	**-27.08**	**111,872.34**	**81,011.22**	**-30,861.12**	**-27.59**
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	110,952.11	80,910.41	-30,041.70	-27.08	111,872.34	81,011.22	-30,861.12	-27.59
Total Distribution of Gross Collections	**110,952.11**	**80,910.41**	**-30,041.70**	**-27.08**	**111,872.34**	**81,011.22**	**-30,861.12**	**-27.59**
Local Option Tax								
Receipts								
Gross Collections		892,080.25	892,080.25			5,295,291.20	5,295,291.20	
Less Kootenai Refunds Paid		-1,996.19	-1,996.19			-44,463.56	-44,463.56	
Less Nez Perce Refunds Paid		-269.48	-269.48			-295.44	-295.44	
Net Collections		**889,814.58**	**889,814.58**			**5,250,532.20**	**5,250,532.20**	
Distribution of Local Option Tax								
Kootenai Cty Local Option Tax		681,635.11	681,635.11			4,749,816.35	4,749,816.35	
Kootenai Cty Administration						93,475.00	93,475.00	
Nez Perce Cty Local Option Tax		123,879.47	123,879.47			305,440.85	305,440.85	
Nez Perce Cty Administration		84,300.00	84,300.00			101,800.00	101,800.00	
Tax Commission Refunds		-2,265.67	-2,265.67			-44,759.00	-44,759.00	
Total Distribution of Gross Collections		**892,080.25**	**892,080.25**			**5,295,291.20**	**5,295,291.20**	
Total Gross Receipts	**211,367,537.29**	**235,019,359.62**	**23,651,822.33**	**11.19**	**1,188,287,022.35**	**1,298,572,165.02**	**110,285,142.67**	**9.28**

Idaho State Tax Commission
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Source	Month Of 12/31/03	Month Of 12/31/04	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	71,758,162.49	77,051,611.30	5,293,448.81	7.38	357,519,390.06	383,122,524.45	25,603,134.39	7.16
Corporate Income Taxes	13,067,525.93	21,855,796.04	8,788,270.11	67.25	41,401,213.77	57,973,566.60	16,572,352.83	40.03
Sales Tax	68,226,932.83	74,975,622.58	6,748,689.75	9.89	450,312,022.29	483,483,258.24	33,171,235.95	7.37
Cigarette Taxes	2,065,381.75	595,800.75	-1,469,581.00	-71.15	15,430,005.37	4,070,613.33	-11,359,392.04	-73.62
Tobacco Tax	350,174.74	469,753.75	119,579.01	34.15	2,650,565.56	2,967,799.66	317,234.10	11.97
Beer Tax	126,683.40	139,411.05	12,727.65	10.05	1,050,745.99	1,047,165.11	-3,580.88	-0.34
Wine Tax	171,362.85	202,515.26	31,152.41	18.18	1,054,454.33	1,204,978.55	150,524.22	14.28
Kilowatt Hour Tax	182,074.15	181,718.22	-355.93	-0.20	903,441.74	770,537.80	-132,903.94	-14.71
Mine License	3,617.00	23,105.44	19,488.44	538.80	9,100.81	112.86	-8,987.95	-98.76
Estate Tax	652,063.61	320,398.77	-331,664.84	-50.86	2,149,451.54	2,796,283.18	646,831.64	30.09
Abandoned Property Trust	3,007,349.49	4,658,155.00	1,650,805.51	54.89	3,755,386.25	5,519,472.89	1,764,086.64	46.97
Misc Refunds	309.20		-309.20	-100.00	10,711.32	36,243.98	25,532.66	238.37
Escheat Trust								
Total Distributed Direct to General Fund	**159,611,637.44**	**180,473,888.16**	**20,862,250.72**	**13.07**	**876,246,489.03**	**942,992,556.65**	**66,746,067.62**	**7.62**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	16,104,547.36	18,063,456.15	1,958,908.79	12.16	69,534,622.53	75,756,699.20	6,222,076.67	8.95
Corporate Income Tax Net Refund Fund	-5,269,706.53	3,970,895.37	9,240,601.90	-175.35	-4,641,262.68	-2,334,851.72	2,306,410.96	-49.69
Ag Prop Tax to Counties					-3,257,249.00		3,257,249.00	-100.00
Ag Prop Tax to Schools					-3,466,977.50		3,466,977.50	-100.00
Total Distributed and Accrued to G. Fund	**170,446,478.27**	**202,508,239.68**	**32,061,761.41**	**18.81**	**934,415,622.38**	**1,016,414,404.13**	**81,998,781.75**	**8.78**
Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	17,915,497.24	19,259,708.11	1,344,210.87	7.50	89,330,112.88	95,747,063.00	6,416,950.12	7.18
Less Total Refunds Paid	-1,810,949.88	-1,196,251.96	614,697.92	-33.94	-19,795,490.35	-19,990,363.80	-194,873.45	0.98
Net Refund Fund (To Above)	**16,104,547.36**	**18,063,456.15**	**1,958,908.79**	**12.16**	**69,534,622.53**	**75,756,699.20**	**6,222,076.67**	**8.95**
Add Distributed Direct to General Fund	71,758,162.49	77,051,611.30	5,293,448.81	7.38	357,519,390.06	383,122,524.45	25,603,134.39	7.16
IIT Distributed and Accrued to G. Fund	**87,862,709.85**	**95,115,067.45**	**7,252,357.60**	**8.25**	**427,054,012.59**	**458,879,223.65**	**31,825,211.06**	**7.45**
Corporate Income Tax								
Distributed to Refund Fund	3,265,517.50	4,970,034.61	1,704,517.11	52.20	10,292,909.94	13,839,867.33	3,546,957.39	34.46
Less Total Refunds Paid	-8,535,224.03	-999,139.24	7,536,084.79	-88.29	-14,934,172.62	-16,174,719.05	-1,240,546.43	8.31
Net Refund Fund (To Above)	**-5,269,706.53**	**3,970,895.37**	**9,240,601.90**	**-175.35**	**-4,641,262.68**	**-2,334,851.72**	**2,306,410.96**	**-49.69**
Add Distributed Direct to General Fund	13,067,525.93	21,855,796.04	8,788,270.11	67.25	41,401,213.77	57,973,566.60	16,572,352.83	40.03
CIT Distributed and Accrued to G. Fund	**7,797,819.40**	**25,826,691.41**	**18,028,872.01**	**231.20**	**36,759,951.09**	**55,638,714.88**	**18,878,763.79**	**51.36**