

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2018

Name(s) as shown on return	Social Security number or EIN
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PART I — BUSINESS INCOME TAX CREDITS

	Credit Allowed	Carryover
1. Investment tax credit. Include Form 49	1	▪
2. Credit for production equipment using post-consumer waste	2	▪
3. Promoter-sponsored event credit	3	
4. Credit for Idaho research activities. Include Form 67	4	▪
5. Broadband equipment investment credit. Include Form 68	5	▪
6. Small employer investment tax credit. Include Form 83	6	▪
7. Small employer real property improvement tax credit. Include Form 84	7	▪
8. Small employer new jobs tax credit. Include Form 85	8	▪
9. Total business income tax credits allowed. Add lines 1 through 8	9	

PART II — TAX FROM RECAPTURE OF BUSINESS INCOME TAX CREDITS

Tax from recapture of:

1. Investment tax credit. Include Form 49R	1	
2. Broadband equipment investment credit. Include Form 68R	2	
3. Small employer investment tax credit. Include Form 83R	3	
4. Small employer real property improvement tax credit. Include Form 84R	4	
5. Small employer new jobs tax credit. Include Form 85R	5	
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6	