

**Form 48-C  
Kilowatt Hour (KWH) License  
Tax Statement for Cogenerator (Quarterly)**

Tax on hydroelectric energy generated in Idaho for barter, sale, or exchange  
For the quarter ending \_\_\_\_\_  
(Month) (Year)

Name of producer	Social Security number or EIN
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Producer's current mailing address

City	State	ZIP Code
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Energy sold to

If the producer has more than one hydroelectric power plant, use the schedule on page 2.

Project name and location of hydroelectric power plant

1. Month of generation .....	1			
2. KWH generated .....	2			
3. KWH used and/or transformer loss .....	3			
4. Net KWH sold. Line 2 minus line 3. (Can't be less than zero.) .....	4			
5. Net taxable KWH for the quarter. Total of amounts on line 4 for the three months .....				5
6. Enter the amount from page 2, line 32 .....				6
7. Net taxable KWH for quarter. Add lines 5 and 6 .....				7
8. Tax due. Multiply line 7 by 1/2 mil (.0005) .....				8
9. Interest from due date .....				9
10. Penalty .....				10
11. Total due. Add lines 8, 9, and 10 .....				11

**Signature and Verification**

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

<b>Sign Here</b>	Signature of officer/owner	Date	Paid preparer's signature	Preparer's EIN, SSN or PTIN
	Title	Phone number	Preparer's address	Preparer's phone number

If your previous year's annual tax liability was equal to or less than \$15,000, you must file quarterly on this form. If your previous year's annual tax liability was more than \$15,000, you must file monthly on Form 48-CM.

File this statement with the Idaho State Tax Commission on or before the last day of the month following the end of the reporting quarter. Enclose your payment.

**Mail to: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410**

Project name and location of hydroelectric power plant

12. Month of generation .....	12			
13. KWH generated .....	13			
14. KWH used and/or transformer loss .....	14			
15. Net KWH sold. Line 13 minus line 14. (Can't be less than zero.) .....	15			
16. Net taxable KWH for the quarter. Total of amounts on line 15 for the three months .....	16			

Project name and location of hydroelectric power plant

17. Month of generation .....	17			
18. KWH generated .....	18			
19. KWH used and/or transformer loss .....	19			
20. Net KWH sold. Line 18 minus line 19. (Can't be less than zero.) .....	20			
21. Net taxable KWH for the quarter. Total of amounts on line 20 for the three months .....	21			

Project name and location of hydroelectric power plant

22. Month of generation .....	22			
23. KWH generated .....	23			
24. KWH used and/or transformer loss .....	24			
25. Net KWH sold. Line 23 minus line 24. (Can't be less than zero.) .....	25			
26. Net taxable KWH for the quarter. Total of amounts on line 25 for the three months .....	26			

Project name and location of hydroelectric power plant

27. Month of generation .....	27			
28. KWH generated .....	28			
29. KWH used and/or transformer loss .....	29			
30. Net KWH sold. Line 28 minus line 29. (Can't be less than zero.) .....	30			
31. Net taxable KWH for the quarter. Total of amounts on line 30 for the three months .....	31			

32. Total of lines 16, 21, 26, and 31. Enter this amount on page 1, line 6 .....	32			
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