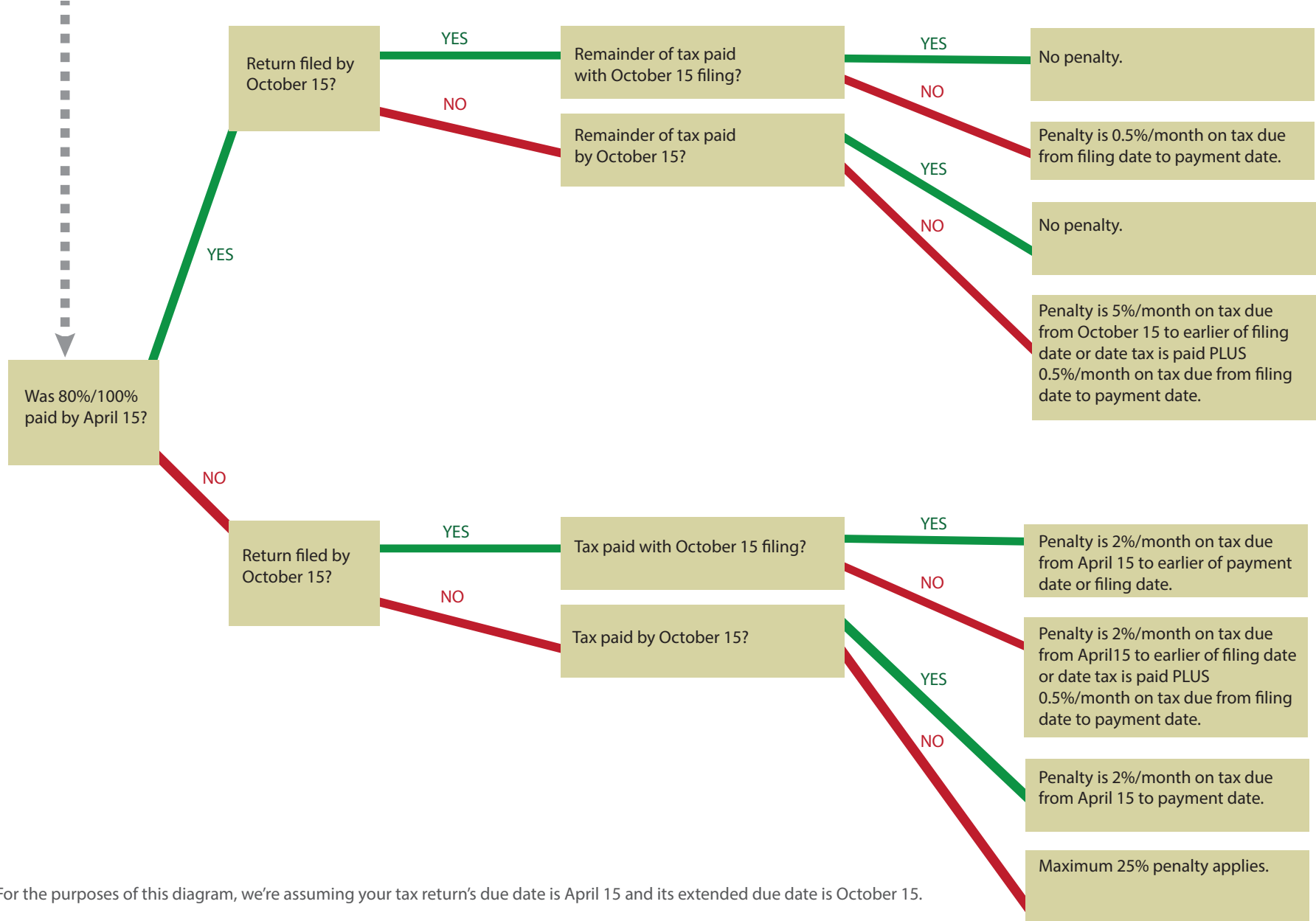


Taxpayers have an automatic extension of time to file a tax return if the required tax payment is made by the original return due date (see Idaho Code section 63-3033). Use the worksheets on individual income tax Form 51 or business income tax Form 41ES to calculate the required 80%/100%.



For the purposes of this diagram, we're assuming your tax return's due date is April 15 and its extended due date is October 15.

Interest is due on any tax due from April 15 to date of payment in full.  
 The interest rate is available at [tax.idaho.gov/i-1040.cfm](http://tax.idaho.gov/i-1040.cfm)