

UNFORMATTED RECORDS

If there are Idaho Forms 39R, 39NR, 44, 49, 49C, 49E, 49R, 55, 56, 67, 68, 68R, 69, 75, and/or CG in a return these records must be the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return will be in unformatted record number two (2). If the federal return is very long, it might be necessary to use a third unformatted record. In that case, do not split a form between two unformatted records.

If there are no Idaho Forms 44, 49, 49E, 49C, 49R, 55, 56, 67, 68, 68R, 69, 75, and/or CG, the federal return will be in the first unformatted record, beginning immediately after the header portion of the unformatted record. The complete federal return must include the header portion of pages 1 and 2 for Forms 1040 and 1040A, and of page one, Form 1040EZ.

Returns can be sent either in fixed-field format or in variable format. However, returns that are transmitted in fixed-field format must have all data in variable format structure within the unformatted records. That can be accomplished by placing all the variable format data inside a fixed-length record.

Only punctuation and symbols that are allowed in the federal return are allowed in the state portion of a return.

IDAHO SUPPLEMENTAL SCHEDULE
For Form 40, Resident Returns Only

2008

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in line 9, Form 40	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Other additions. Attach explanation	5	00
6. Total additions. Add lines 1 through 5. Enter on line 10, Form 40	6	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover	1	00
Idaho net operating loss carryback Enter total here		
2. State income tax refund if included in federal income	2	00
3. Interest from U.S. Government obligations	3	00
4. Insulation of Idaho residence	4	00
5. Alternative energy devices deduction		

Year Acquired	Type of Device	Total Cost	Percent			
a. 2008		\$	X 40% =	5a		00
b. 2007		\$	X 20% =	5b		00
c. 2006		\$	X 20% =	5c		00
d. 2005		\$	X 20% =	5d		00

e. Add lines 5a through 5d	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	6	00
7. Social security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Section C	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Attach Form CG	10	00
11. Active duty military pay earned outside of Idaho	11	00
12. Adoption expenses	12	00
13. Idaho medical savings account. Contributions Interest Financial institution Account number	13	00
14. Idaho college savings program	14	00
15. Maintaining a home for the aged and/or developmentally disabled	15	00
16. Idaho lottery winnings, less than \$600 per prize	16	00
17. Income earned on a reservation by an American Indian	17	00
18. Health insurance premiums	18	00
19. Long-term care insurance	19	00
20. Worker's compensation insurance	20	00
21. Bonus depreciation. Attach computations	21	00
22. Other subtractions. Attach explanation	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter on line 12, Form 40	23	00

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

1. If single enter \$26,220, or if married filing jointly enter \$39,330	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero	4	00
5. Qualified retirement benefits included in federal income	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B	6	00

Name(s) as shown on return

Social Security Number

D. Credit for Income Tax Paid to Other States. See instructions, page 23.

This credit is being claimed for taxes paid to: (State name)

1. Idaho tax, line 22, Form 40	1		00	Attach a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 13, Form 40	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of lines 5 or 6 here and on line 24, Form 40	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 24.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 47, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.)				4	00

F. Dependents: (Continued from Form 40, page 1)

First Name	Last Name	Social Security Number

FORM 39R IDAHO SUPPLEMENTAL SCHEDULE
(If present in the Return)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID39Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "00000012,3,4,5" If claiming credit for taxes paid to more than one state, 39R record must be present for each state, and this value must be incremented for each occurrence.
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (REQUIRED)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
FIELD		IDENTIFICATION	LENGTH	DESCRIPTION
Part A		Additions		
080 Line 1		Federal net operating loss carry forward	12	Numeric
085 Line 2		Capital Loss carry forward incurred outside of Idaho	12	Numeric
090 Line 3		Non-Idaho state and local bond interest and dividends	12	Numeric
095 Line 4		College savings account withdrawals	12	Numeric
100 Line 5		Other Additions	12	Numeric
105 Line 5a		Description of other additions Use Miscellaneous statement	30	Alphanumeric

Part B	Subtractions		
110 Line 1a	Idaho Net Operating Loss Carryover	12	Numeric
115 Line 1b	Idaho Net Operating Loss Carry back	12	N/A on current year
120 Line 2	State Income tax refund	12	Numeric
125 Line 3	Interest from U.S. Government Obligations	12	Numeric
130 Line 4	Insulation of Idaho Residence	12	Numeric
135 Line 5e	Alternative Energy Devices Deduction	12	Numeric
140 Line 6	Child/Dependent Care	12	Numeric
145 Line 7	Social Security and Railroad Benefits	12	Numeric
150 Line 8	Retirement benefits deduction. Complete section C.	12	Numeric
155 Line 9	Technological equipment donations	12	Numeric
160 Line 10	Idaho Capital Gains Deduction	12	Numeric
165 Line 11	Active duty military pay earned outside of Idaho	12	Numeric
170 Line 12	Adoption Expenses	12	Numeric
175 Line 13	Idaho Medical Savings Account Contributions and Interest	12	Numeric LIMITATIONS APPLY (\$2401 – Single, \$4300 – Joint)
180 Line 13a	Financial Institution	12	Alphanumeric
185 Line 13b	Account Number	17	Alphanumeric
190 Line 14	Idaho college savings Program	12	Numeric LIMITATIONS APPLY (\$4000 – Single, \$8000 – Joint)
195 Line 15	Maintaining Home for Aged	12	Numeric
200 Line 16	Idaho Lottery Winnings	12	Numeric
205 Line 17	Income Earned on Reservation	12	Numeric
210 Line 18	Health Insurance Premiums	12	Numeric
215 Line 19	Long-term Care Insurance	12	Numeric

220 Line 20	Workers Compensations Insurance	12	Numeric
225 Line 21	Bonus Depreciation	12	Numeric
230 Line 21a	Description of Bonus depreciation. Use Miscellaneous statement.	30	Alphanumeric
235 Line 22	Other Subtractions	12	Numeric
240 Line 22a	Description of other subtractions. Use Miscellaneous statement.	30	Alphanumeric
Part C	Retirement Benefits Deduction		
245 Line 1	Enter amount for filing status	12	Numeric
250 Line 2	Federal railroad retirement benefits received	12	Numeric
255 Line 3	Social Security benefits received	12	Numeric
260 Line 4	Line 1 minus line 2 and 3.	12	Numeric
265 Line 5	Qualified Retirement Benefits included in federal adjusted gross income.	12	Numeric
Part D	Credit for taxes paid to other state		
270	State's credit taxes paid	2	Alpha
275 Line 1	Idaho tax. Line 22, Form 40	12	Numeric
280 Line 2	Other state's adjusted income	12	Numeric
285 Line 3	Idaho adjusted income from Line 13, Form 40	12	Numeric
290 Line 4	Divide line 2 by line 3	5	Percentage
295 Line 5	Multiply line 1 by line 4	12	Numeric
300 Line 6	Other states tax due less it's income tax credit	12	Numeric
305 Line 7	Smaller of lines 5 or 6 on line 24, Form 40	12	Numeric

Part E	Home for Family Member (1)		
310	First Name	16	Alpha
315	Suffix	3	Alpha
320	Last Name	32	Alpha
325	Social security number of family member	9	Numeric
330	Relationship to person filing return	12	Alpha
335	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
340	Developmentally Disabled	1	1 For Yes 0 or Blank for No
Part E	Home for Family Member (2)		
345	First Name	16	Alpha
350	Suffix	3	Alpha
355	Last Name	32	Alpha
360	Social security number of family member	9	Numeric
365	Relationship to person filing return	12	Alpha
370	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
375	Developmentally Disabled	1	1 For Yes 0 or Blank for No
Part E	Home for Family Member (3)		
380	First Name	16	Alpha
385	Suffix	3	Alpha
390	Last Name	32	Alpha
395	Social security number of family member	9	Numeric
400	Relationship to person filing return	12	Alpha
405	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
410	Developmentally Disabled	1	1 For Yes 0 or Blank for No

Part F	Dependent Information		
415	Dependent First Name (5)	10	Alphanumeric
420	Dependent Last Name (5)	15	Alphanumeric
425	Dependent SSN (5)	9	Numeric
430	Dependent First Name (6)	10	Alphanumeric
435	Dependent Last Name (6)	15	Alphanumeric
440	Dependent SSN (6)	9	Numeric
445	Dependent First Name (7)	10	Alphanumeric
450	Dependent Last Name (7)	15	Alphanumeric
455	Dependent SSN (7)	9	Numeric
460	Dependent First Name (8)	10	Alphanumeric
465	Dependent Last Name (8)	15	Alphanumeric
470	Dependent SSN (8)	9	Numeric
475	Dependent First Name (9)	10	Alphanumeric
480	Dependent Last Name (9)	15	Alphanumeric
485	Dependent SSN (9)	9	Numeric
490	Dependent First Name (10)	10	Alphanumeric
495	Dependent Last Name (10)	15	Alphanumeric
500	Dependent SSN (10)	9	Numeric
505	Dependent First Name (11)	10	Alphanumeric
510	Dependent Last Name (11)	15	Alphanumeric
515	Dependent SSN (11)	9	Numeric
520	Dependent First Name (12)	10	Alphanumeric
525	Dependent Last Name (12)	15	Alphanumeric
530	Dependent SSN (12)	9	Numeric
535	Dependent First Name (13)	10	Alphanumeric
540	Dependent Last Name (13)	15	Alphanumeric
545	Dependent SSN (13)	9	Numeric
550	Dependent First Name (14)	10	Alphanumeric
555	Dependent Last Name (14)	15	Alphanumeric
560	Dependent SSN (14)	9	Numeric
565	Dependent First Name (15)	10	Alphanumeric
570	Dependent Last Name (15)	15	Alphanumeric
575	Dependent SSN (15)	9	Numeric

IDAHO SUPPLEMENTAL SCHEDULE
For Form 43, Nonresident and Part-Year Resident Returns Only

2008

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 24.

1. Non-Idaho state and local bond interest and dividends
2. Idaho college savings account withdrawal
3. Other additions. Attach explanation
4. Total additions. Add lines 1 through 3. Enter on line 31, Form 43

Column A - Total

Column B - Idaho

1		00	▪		00
2		00	▪		00
3		00	▪		00
4		00	▪		00

B. Subtractions. See instructions, page 25.

1. Idaho net operating loss carryover ☐ _____
Idaho net operating loss carryback ☐ _____ Enter total here
2. State income tax refund included in line 30, Column A, Form 43
3. Interest from U.S. Government obligations
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2
5. Social security and railroad benefits included in line 30, Column A, Form 43
6. Idaho capital gains deduction. Attach Form CG
7. Idaho resident - Active duty military pay earned outside of Idaho
8. Idaho medical savings account - contributions and interest
Financial institution _____ Account number _____
9. Idaho college savings program
10. Adoption expenses
11. Maintaining a home for the aged and/or developmentally disabled
12. Idaho lottery winnings, less than \$600 per prize
13. Income earned on a reservation by an American Indian
14. Worker's compensation insurance
15. Partner's and shareholder's pass-through subtractions
16. Insulation of Idaho residence
17. Technological equipment donation
18. Health insurance premiums
19. Long-term care insurance
20. Alternative energy device deduction

1		00			00
2		00			
3		00	▪		00
4		00	▪		00
5		00			
6		00	▪		00
7		00	▪		00
8		00	▪		00
9		00	▪		00
10		00	▪		00
11		00	▪		00
12		00	▪		00
13			▪		00
14		00	▪		00
15		00	▪		00
16		00	▪		00
17		00	▪		00
18		00	▪		00
19		00	▪		00

	Year Acquired	Type of Device	Total Cost	Percent	
a.	2008		\$	X 40%	=
b.	2007		\$	X 20%	=
c.	2006		\$	X 20%	=
d.	2005		\$	X 20%	=

20a		00			00
20b		00			00
20c		00			00
20d		00			00
20e		00	▪		00
21		00			00

22. Retirement benefits deduction

- a. If single enter \$26,220, if married filing jointly enter \$39,330
- b. Federal Railroad Retirement received
- c. Social Security benefits received
- d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero
- e. Qualified retirement benefits included in federal gross income
- f. Column A benefits. Smaller of line 22d or line 22e
- g. Qualified retirement benefits included in Idaho gross income
- h. Divide line 22g by line 22e
- i. Column B benefits deduction. Multiply line 22f by line 22h

22a		00			
22b		00			
22c		00			
22d		00			
22e		00			
22f		00			
22g			▪		00
22h				%	
22i			▪		00

See instructions,
page 28, for
qualified retirement
benefits to be
included on lines
22e and 22g.

23. Nonresident military pay included in line 30, Column A, Form 43
24. Bonus depreciation. Attach computations
25. Other subtractions. Attach explanation
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25.
Column B, add lines 21, 22i, 24, and 25. Enter on line 33, Form 43

23		00			
24		00	▪		00
25		00	▪		00
26		00	▪		00

Name(s) as shown on return

Social Security Number

C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 29.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

This credit is being claimed for taxes paid to: (State name)

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here	5		%	
6. Multiply line 4 by line 5	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here	8		%	
9. Multiply line 7 by line 8	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty.**See instructions, page 30.**

This credit is being claimed for taxes paid to: (State name)

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 30.1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No*If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

Name of Family Member First Name Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 65, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)	4		00	

F. Dependents: (Continued from Form 43, page 1)

First Name	Last Name	Social Security Number

FORM 39NR IDAHO SUPPLEMENTAL SCHEDULE
(If present in the Return)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID39NR"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001,2,3,4,5" If claiming credit for taxes paid to more than one state, 39NR record must be present for each state, and this value must be incremented for each occurrence.
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (REQUIRED)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
FIELD		IDENTIFICATION	LENGTH	DESCRIPTION
Form Additions 39NR				
080 Line 1 Column B		Non-Idaho State and Local Bond Interest & Dividends	12	Numeric
085 Line 2 Column B		College Savings Account Withdrawal	12	Numeric

090 Line 3 Column B	Other Additions	12	Numeric
095 Line 3a Column B	Description of Other Additions. Use Miscellaneous statement.	30	Alphanumeric
Form 39NR – Subtractions			
100 Line 1a	Idaho Net Operating Loss Carryover	12	Numeric
105 Line 1b	Idaho Net Operating Loss Carry back	12	N/A on current year
110 Line 3 Column B	Interest from U.S. Government Obligations	12	Numeric
115 Line 4 Column B	Child/Dependent care	12	Numeric
120 Line 5 Column B	Social Security benefits	12	NO ENTRY
125 Line 6 Column B	Idaho Capital Gains Deductions	12	Numeric
130 Line 7 Column A	Idaho Resident-Active Duty Military Pay Earned Outside of Idaho	12	Numeric
135 Line 7 Column B	Idaho Resident-Active Duty Military Pay Earned Outside of Idaho	12	Numeric
140 Line 8 Column B	Idaho Medical Savings Account Contributions and Interest	12	Numeric \$2,401 – Single \$4,300 – Joint
145 Line 8a	Financial Institution	12	Alphanumeric
150 Line 8b	Account Number	17	Alphanumeric
155 Line 9 Column B	College Savings Program	12	Numeric \$4,000 – Single \$8,000 – Joint
160 Line 10 Column B	Adoption Expense	12	Numeric
165 Line 11 Column B	Maintaining a home for the Aged and/or a developmentally disabled.	12	Numeric

170 Line 12 Column B	Idaho Lottery Winnings	12	Numeric
175 Line 13 Column B	Income earned on reservation By an American Indian	12	Numeric
180 Line 14 Column B	Workers Compensation Insurance	12	Numeric
185 Line 15 Column B	Partner's, Shareholders Pass-through Subtractions	12	Numeric
190 Line 16 Column B	Insulation of Idaho Residence	12	Numeric
195 Line 17 Column B	Technology Equipment Donation	12	Numeric
200 Line 18 Column B	Health Insurance Premiums	12	Numeric
205 Line 19 Column B	Long-term Care Insurance	12	Numeric
210 Line 20e Column B	Alternative Energy Device Deduction	12	Numeric
215 Line 22 a Column A	Enter amount for filing status.	12	Numeric
220 Line 22b Column A	Federal railroad retirement received	12	Numeric
225 Line 22c Column A	Social Security benefits received	12	Numeric
230 Line 22e Column A	Qualified retirement benefits	12	Numeric
235 Line 22g Column B	Idaho qualified retirement	12	Numeric
240 Line 22i Column B	Multiply line 22f by 22h	12	Numeric
245 Line 23 Column A	Nonresident military pay	12	Numeric
250 Line 24 Column B	Bonus Depreciation	12	Numeric

255 Line 24	Description of Bonus depreciation. Use Miscellaneous statement form.	30	Alphanumeric
260 Line 25 Column B	Other Subtractions	12	Numeric
265 Line 25	Description of other subtractions. Use Miscellaneous statement form.	30	Alphanumeric
Part C	Credit for Income Tax Paid Part-Year Residents		
270	States credit tax paid	2	Alpha
275 Line 1	Idaho adjusted income from Line 34, Column B, Form 43	12	Numeric
280 Line 2	Other states adjusted income	12	Numeric
285 Line 3	Amount on line 1 and 2 taxed by both states	12	Numeric
290 Line 4	Idaho tax, line 45, Form 43	12	Numeric
295 Line 5	Divide line 3 by line 1	5	Percentage
300 Line 6	Multiply line 4 by line 5	12	Numeric
305 Line 7	Other States tax due less its income tax credits	12	Numeric
310 Line 8	Divide Line 3 by line 2.	5	Percentage
315 Line 9	Multiply line 7 by line 8	12	Numeric
320 Line 10	Enter the smaller of lines 6 or 9 on line 46, Form 43	12	Numeric
Part D	Credit for Income Tax Paid. By Idaho residents on Active Military Duty.		
325	State credit taxes paid	2	Alpha
330 Line 1	Idaho tax. Line 45, Form 43	12	Numeric
335 Line 2	Other state's adjusted income	12	Numeric
340 Line 3	Idaho adjusted income from line 34, Column B, Form 43	12	Numeric

345 Line 4	Divide line 2 by line 3	5	Percentage
350 Line 5	Multiply line 1 by line 4.	12	Numeric
355 Line 6	Other States tax due less its income tax credits	12	Numeric
360 Line 7	Enter the smaller of lines 5 or 6 on line 46, Form 43	12	Numeric
Part E	Home for Family Member (1)		
365	First Name	16	Alpha
370	Suffix	3	Alpha
375	Last Name	32	Alpha
380	Social security number of family member	9	Numeric
385	Relationship to person filing returns	12	Alpha
390	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
395	Developmentally Disabled	1	1 For Yes 0 or Blank for No
Part E	Home for Family Member (2)		
400	First Name	16	Alpha
405	Suffix	3	Alpha
410	Last Name	32	Alpha
415	Social security number of family member	9	Numeric
420	Relationship to person filing returns	12	Alpha
425	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
430	Developmentally Disabled	1	1 For Yes 0 or Blank for No
Part E	Home for Family Member (3)		
435	First Name	16	Alpha
440	Suffix	3	Alpha
445	Last Name	32	Alpha
450	Social security number of family member	9	Numeric

455	Relationship to person filing returns	12	Alpha
460	Date of Birth of family Member.	8	Numeric MMDDYYYY Format
465	Developmentally Disabled	1	1 For Yes 0 or Blank for No
Part F	Dependent Information		
470	Dependent First Name (5)	10	Alphanumeric
475	Dependent Last Name (5)	15	Alphanumeric
480	Dependent SSN (5)	9	Numeric
485	Dependent First Name (6)	10	Alphanumeric
490	Dependent Last Name (6)	15	Alphanumeric
495	Dependent SSN (6)	9	Numeric
500	Dependent First Name (7)	10	Alphanumeric
505	Dependent Last Name (7)	15	Alphanumeric
510	Dependent SSN (7)	9	Numeric
515	Dependent First Name (8)	10	Alphanumeric
520	Dependent Last Name (8)	15	Alphanumeric
525	Dependent SSN (8)	9	Numeric
530	Dependent First Name (9)	10	Alphanumeric
535	Dependent Last Name (9)	15	Alphanumeric
540	Dependent SSN (9)	9	Numeric
545	Dependent First Name (10)	10	Alphanumeric
550	Dependent Last Name (10)	15	Alphanumeric
555	Dependent SSN (10)	9	Numeric
560	Dependent First Name (11)	10	Alphanumeric
565	Dependent Last Name (11)	15	Alphanumeric
570	Dependent SSN (11)	9	Numeric
575	Dependent First Name (12)	10	Alphanumeric
580	Dependent Last Name (12)	15	Alphanumeric
585	Dependent SSN (12)	9	Numeric
590	Dependent First Name (13)	10	Alphanumeric
595	Dependent Last Name (13)	15	Alphanumeric
600	Dependent SSN (13)	9	Numeric
605	Dependent First Name (14)	10	Alphanumeric
610	Dependent Last Name (14)	15	Alphanumeric
615	Dependent SSN (14)	9	Numeric

620	Dependent First Name (15)	10	Alphanumeric
625	Dependent Last Name (15)	15	Alphanumeric
630	Dependent SSN (15)	9	Numeric

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2008

Name(s) as shown on return

Social Security Number or EIN

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Attach Form 49.....	1		■
2. Credit for production equipment using postconsumer waste.....	2		■
3. Promoter sponsored event credit	3		
4. Credit for qualifying new employees. Attach Form 55	4		■
5. Credit for Idaho research activities. Attach Form 67.....	5		■
6. Broadband equipment investment credit. Attach Form 68.....	6		■
7. Incentive investment tax credit. Attach Form 69.....	7		■
8. Small employer investment tax credit. Attach Form 83	8		■
9. Small employer real property improvement tax credit. Attach Form 84.....	9		■
10. Small employer new jobs tax credit. Attach Form 85.....	10		■
11. Biofuel infrastructure investment tax credit. Attach Form 71	11		■
12. Total business income tax credits allowed. Add lines 1 through 11	12		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:

1. Investment tax credit. Attach Form 49R	1	
2. Broadband equipment investment credit. Attach Form 68R	2	
3. Small employer investment tax credit. Attach Form 83R.....	3	
4. Small employer real property improvement tax credit. Attach Form 84R	4	
5. Small employer new jobs tax credit. Attach Form 85R.....	5	
6. Biofuel infrastructure investment tax credit. Attach Form 71R.....	6	
7. Total tax from recapture of income tax credit. Add lines 1 through 6.....	7	

FORM 44 IDAHO SUPPLEMENTAL SCHEDULE

(If present in the Return)

Removed Corporate Headquarter fields since they were not applicable

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID44bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (REQUIRED)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
FIELD		IDENTIFICATION	LENGTH	DESCRIPTION
Part 1		Business income tax credits		
080 Line 1a		Investment tax credit allowed	12	Numeric
085 Line 1b		Investment tax credit carryover	12	Numeric
090 Line 2a		Credit for production equipment using post-consumer waste allowed.	12	Numeric
095 Line 2b		Credit for production equipment using post-consumer waste carryover	12	Numeric
100 Line 3a		Promoter sponsored event credit allowed	12	Numeric

105 Line 4a	Credit for qualifying new employees allowed	12	Numeric
110 Line 4b	Credit for qualifying new employees carryover	12	Numeric
115 Line 5a	Credit for Idaho research activities allowed.	12	Numeric
120 Line 5b	Credit for Idaho research activities carryover.	12	Numeric
125 Line 6a	Broadband equipment investment credit allowed	12	Numeric
130 Line 6b	Broadband equipment investment credit carryover	12	Numeric
135 Line 7a	Incentive investment tax credit allowed	12	Numeric
140 Line 7b	Incentive investment tax credit carryover	12	Numeric
145 Line 8a	Small employer investment tax credit allowed	12	Numeric No entry
150 Line 8b	Small employer investment tax credit carryover	12	Numeric No entry
155 Line 9a	Small employer real property improvement tax credit allowed	12	Numeric No entry
160 Line 9b	Small employer real property improvement tax credit carryover	12	Numeric No entry
165 Line 10a	Small employer new jobs tax credit allowed	12	Numeric No entry
170 Line 10b	Small employer new jobs tax credit carryover	12	Numeric No entry
175 Line 11a	Biofuel Infrastructure investment tax credit allowed	12	Numeric No entry
180 Line 11b	Biofuel Infrastructure investment tax credit carryover	12	Numeric No entry
185 Line 12	Total business income tax credits allowed.	12	Numeric From lines 1 through 11
Part 11	Tax from recapture of income tax credits		
190 Line 1	Recapture of Investment tax credit	12	Numeric
195 Line 2	Recapture of broadband equipment investment credit	12	Numeric
200 Line 3	Recapture small employer investment tax credit	12	Numeric No entry
205 Line 4	Recapture small employer real property improvement tax credit	12	Numeric No entry
210 Line 5	Recapture small employer new jobs tax credit	12	Numeric No entry
215 Line 6	Biofuel infrastructure investment tax credit	12	Numeric No entry

220 Line 7	Total tax from recapture of income tax credits.	12	Numeric From lines 1 through 6
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Name(s) as shown on return	Social Security Number or EIN
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PART I -- CREDIT AVAILABLE SUBJECT TO LIMITATION

1. a. Amount of qualified investments acquired during the tax year. Attach a complete list of qualified investments.....	1a	
b. Amount of investments for which you claimed the property tax exemption. Attach Form 49E.....	1b	
c. Amount of bonus first-year depreciation claimed on qualified investments acquired during the tax year	1c	
d. Subtract lines 1b and 1c from line 1a. This is the amount of qualified investments on which you may earn the investment tax credit	1d	
2. Credit earned. Multiply line 1d by 3%	2	
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	
4. Credit received through unitary sharing. Attach a schedule.....	4	
5. Carryover of investment tax credit from prior years. Attach Form 49C or other schedule	5	
6. Credit distributed to partners, shareholders or beneficiaries	6	
7. Credit shared with unitary affiliates	7	
8. Total credit available subject to limitation. Add lines 2 through 5 and subtract lines 6 and 7	8	

PART II -- LIMITATION

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55.
If you are not claiming the credit for qualifying new employees, complete lines 1 through 8.

1. Enter the Idaho income tax from your return	1	
2. Credit for tax paid to other states	2	
3. Idaho income tax after credit for tax paid to other states. Subtract line 2 from line 1	3	
4. Credit for contributions to Idaho educational entities	4	
5. Tax available after credits. Subtract line 4 from line 3.....	5	
6. 50% of tax after credit for tax paid other states. Multiply line 3 by 50%.....	6	
7. Investment tax credit available. Enter the amount from Part I, line 8.....	7	
8. Investment tax credit allowed. Enter the smallest amount from lines 5, 6 or 7 here and on Form 44, Part I, line 1	8	

QUALIFYING DEPRECIABLE PROPERTY

Idaho generally follows the definition of qualified property found in the Internal Revenue Code (IRC), Sections 46 and 48 as in effect prior to 1986. The property must have a useful life of three years or more and be property for which you are allowed the deduction for depreciation or amortization in lieu of depreciation. Qualifying property includes the following property used in a trade or business:

- Tangible personal property - machinery and equipment
- Other tangible property - property used as an integral part of manufacturing, production, extraction, or furnishing transportation, communications, or utility services, or research facilities and bulk storage facilities used in connection with those businesses
- Elevators and escalators
- Single purpose agricultural or horticultural structures
- Qualified timber property
- Petroleum storage facilities
- Qualified broadband equipment as approved by the Idaho Public Utilities Commission

NONQUALIFYING PROPERTY

Property that does not qualify includes:

- Buildings and their structural components
- Property used in lodging facilities that rent 50% or more of their lodging units for periods of 30 days or longer, such as apartment houses or rental homes. (Does not apply to hotels and motels that rent more than half their units for periods less than 30 days.) Nonqualifying property includes property used in the living quarters, lobby furniture, office equipment, and laundry and swimming pool facilities but excludes certain coin-operated machines.
- The cost of property expensed under Section 179, IRC
- The cost of property expensed under Section 168(k), IRC for bonus first-year depreciation
- Property subject to 60-month amortization
- Used property not acquired by purchase
- Property that is either nondepreciable or has a useful life of fewer than three years
- The portion of property used for personal use
- Used property in excess of \$150,000
- Horses
- Property not used in Idaho
- Vehicles under 8,000 pounds gross weight

FORM 49 IDAHO INVESTMENT TAX CREDIT
(IF PRESENT IN THE RETURN)

Added a new line

FIELD	IDENTIFICATION	LENGTH	DESCRIPTION
000	Record ID	6	Value "IDbbbb"
001	Form Number	6	Value "ID49bb"
002	Page Number	5	Value "PG01b"
003	Primary SSN	9	Numeric
004	Filler 1		Blank
005	Form Occurrence Number	7	Value "0000001"
055	Spouse SSN	9	Numeric
060	Name Line 1	35	Alphanumeric (REQUIRED)
	A.) Primary Last Name	32	Alphanumeric
	B.) Primary Suffix	3	Alphanumeric
065	Name Line 2	35	Alphanumeric
	A.) Secondary Last Name	32	Alphanumeric
	B.) Secondary suffix	3	Alphanumeric
070	Name Line 3	35	Alphanumeric
	A.) Primary First Name	16	Alphanumeric
	B.) Primary Middle Name	1	Alphanumeric
	C.) Secondary First Name	16	Alphanumeric
	D.) Secondary Middle Name	1	Alphanumeric
	E.) Filler	1	Blank

PART I -- CURRENT YEAR'S CREDIT AVAILABLE

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
080	1a	Amount of qualified investments acquired during the tax year	12	Numeric
085	1b	Amount of investments you claimed the property tax exemption.	12	Numeric
090	1c	Amount of bonus first year depreciation claimed on qualified investment acquired in tax year	12	Numeric
095	1d	Subtract line 1.b. from line 1.a.	12	Numeric
100	2	Credit earned. Multiply line 1c by 3%	12	Numeric
105	3	Pass-through share of credit from a partnership, S Corporation Estate or Trust	12	Numeric

110	4	Credit received through unitary sharing.	12	Numeric
115	5	Carryover from prior year's investment credit.	12	Numeric
120	6	Credit distributed to partners, shareholders or beneficiaries	12	Numeric
125	7	Credit shared with unitary affiliates	12	Numeric
130	8	Total credit available.	12	Numeric

PART II – LIMITATION

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
135	1	Idaho income tax liability	12	Numeric
140	2	Credit for taxes paid to other states.	12	Numeric
145	3	Idaho income tax after credit for tax paid to other states. Subtract line 2 from line 1.	12	Numeric
150	4	Credit for contributions to Idaho education.	12	Numeric
155	5	Tax available after credits. Subtract line 4 from line 3.	12	Numeric
160	6	50% of tax after credit for tax paid to other states. Multiply line 3 by 50%.	12	Numeric
165	7	ITC credit available. Enter the amount from Part 1, line 8.	12	Numeric
170	8	ITC Credit allowed	12	Numeric

49C IDAHO INVESTMENT TAX CREDIT CARRYOVER 2008EFO00047
8-06-08

	1994	1995	1996	1997	1998	1999	2000
1. Credit earned							
2. Allowed/used in 1994....							
3. Recaptured in 1994							
4. Allowed/used in 1995....							
5. Recaptured in 1995							
6. Allowed/used in 1996....							
7. Recaptured in 1996							
8. Allowed/used in 1997....							
9. Recaptured in 1997							
10. Allowed/used in 1998....							
11. Recaptured in 1998							
12. Allowed/used in 1999....							
13. Recaptured in 1999							
14. Allowed/used in 2000....							
15. Recaptured in 2000							
16. Allowed/used in 2001....							
17. Recaptured in 2001							
18. Allowed/used in 2002....							
19. Recaptured in 2002							
20. Allowed/used in 2003....							
21. Recaptured in 2003							
22. Allowed/used in 2004....							
23. Recaptured in 2004							
24. Allowed/used in 2005....							
25. Recaptured in 2005							
26. Allowed/used in 2006....							
27. Recaptured in 2006							
28. Allowed/used in 2007....							
29. Recaptured in 2007							
30. Recaptured in 2008							
31. In each column, add lines 2 through 30							
32. In each column, subtract line 31 from line 1							
33. Total all columns for line 32 on this page and enter the amount. Carry the amount to Page 2, line 34.....							

[illegible]

FORM 49C IDAHO INVESTMENT TAX CREDIT
(IF PRESENT IN THE RETURN)
 Removed year 1993 from form

FIELD	IDENTIFICATION		LENGTH	DESCRIPTION
000	Record ID		6	Value "IDbbbb"
001	Form Number		6	Value "ID49Cb"
002	Page Number		5	Value "PG01b"
003	Primary SSN		9	Numeric
004	Filler1			Blank
005	Form Occurrence Number		7	Value "0000001"
055	Spouse SSN		9	Numeric
060	Name line 1		35	Alphanumeric (REQUIRED)
	A.) Primary Last Name		32	Alphanumeric
	B.) Primary Suffix		3	Alphanumeric
065	Name Line 2		35	Alphanumeric
	A.) Secondary Last Name		32	Alphanumeric
	B.) Secondary Suffix		3	Alphanumeric
070	Name Line 3		35	Alphanumeric
	A.) Primary First Name		16	Alphanumeric
	B.) Primary Middle Name		1	Alphanumeric
	C.) Secondary First Name		16	Alphanumeric
	D.) Secondary Middle Name		1	Alphanumeric
	E.) Filler		1	Blank
FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
175	A-1	Credit Earned	12	Numeric
180	A-2	Allowed/used in 1994	12	Numeric
185	A-3	Recaptured in 1994	12	Numeric
190	A-4	Allowed/used in 1995	12	Numeric
195	A-5	Recaptured in 1995	12	Numeric
200	A-6	Allowed/used in 1996	12	Numeric
205	A-7	Recaptured in 1996	12	Numeric
210	A-8	Allowed/used in 1997	12	Numeric
215	A-9	Recaptured in 1997	12	Numeric
220	A-10	Allowed/used 1998	12	Numeric
225	A-11	Recaptured in 1998	12	Numeric
230	A-12	Allowed/used in 1999	12	Numeric
235	A-13	Recaptured in 1999	12	Numeric
240	A-14	Allowed/used in 2000	12	Numeric
245	A-16	Allowed/used in 2001	12	Numeric

250	A-18	Allowed/used in 2002	12	Numeric
255	A-20	Allowed/used in 2003	12	Numeric
260	A-22	Allowed/used in 2004	12	Numeric
265	A-24	Allowed/used in 2005	12	Numeric
270	A-26	Allowed/used in 2006	12	Numeric
275	A-28	Allowed/used in 2007	12	Numeric
280	A-32	Subtract the total of line 31 from line 1	12	Numeric
285	B-1	Credit earned	12	Numeric
290	B-4	Allowed/Used in 1995	12	Numeric
295	B-5	Recaptured in 1995	12	Numeric
300	B-6	Allowed/Used in 1996	12	Numeric
305	B-7	Recaptured in 1996	12	Numeric
310	B-8	Allowed/Used in 1997	12	Numeric
315	B-9	Recaptured in 1997	12	Numeric
320	B-10	Allowed/Used in 1998	12	Numeric
325	B-11	Recaptured in 1998	12	Numeric
330	B-12	Allowed/Used in 1999	12	Numeric
335	B-13	Recaptured in 1999	12	Numeric
340	B-14	Allowed/Used in 2000	12	Numeric
345	B-15	Recaptured in 2000	12	Numeric
350	B-16	Allowed/Used in 2001	12	Numeric
355	B-18	Allowed/Used in 2002	12	Numeric
360	B-20	Allowed/Used in 2003	12	Numeric
365	B-22	Allowed/Used in 2004	12	Numeric
370	B-24	Allowed/Used in 2005	12	Numeric
375	B-26	Allowed/Used in 2006	12	Numeric
380	B-28	Allowed/Used in 2007	12	Numeric
385	B-32	Subtract the total of line 31 from line 1	12	Numeric
390	C-1	Credit Earned	12	Numeric
395	C-6	Allowed/Used in 1996	12	Numeric
400	C-7	Recaptured in 1996	12	Numeric
405	C-8	Allowed/Used in 1997	12	Numeric
410	C-9	Recaptured in 1997	12	Numeric
415	C-10	Allowed/Used in 1998	12	Numeric
420	C-11	Recaptured in 1998	12	Numeric
425	C-12	Allowed/Used in 1999	12	Numeric
430	C-13	Recaptured in 1999	12	Numeric
435	C-14	Allowed/Used in 2000	12	Numeric
440	C-15	Recaptured in 2000	12	Numeric
445	C-16	Allowed/Used in 2001	12	Numeric

450	C-17	Recaptured in 2001	12	Numeric
455	C-18	Allowed/Used in 2002	12	Numeric
460	C-20	Allowed/Used in 2003	12	Numeric
465	C-22	Allowed/Used in 2004	12	Numeric
470	C-24	Allowed/Used in 2005	12	Numeric
475	C-26	Allowed/Used in 2006	12	Numeric
480	C-28	Allowed/Used in 2007	12	Numeric
485	C-32	Subtract the total of line 31 from line 1	12	Numeric
490	D-1	Credit Earned	12	Numeric
495	D-8	Allowed/Used in 1997	12	Numeric
500	D-9	Recaptured in 1997	12	Numeric
505	D-10	Allowed/Used in 1998	12	Numeric
510	D-11	Recaptured in 1998	12	Numeric
515	D-12	Allowed/Used in 1999	12	Numeric
520	D-13	Recaptured in 1999	12	Numeric
525	D-14	Allowed/Used in 2000	12	Numeric
530	D-15	Recaptured in 2000	12	Numeric
535	D-16	Allowed/Used in 2001	12	Numeric
540	D-17	Recaptured in 2001	12	Numeric
545	D-18	Allowed/Used in 2002	12	Numeric
550	D-19	Recaptured in 2002	12	Numeric
555	D-20	Allowed/Used in 2003	12	Numeric
560	D-22	Allowed/Used in 2004	12	Numeric
565	D-24	Allowed/Used in 2005	12	Numeric
570	D-26	Allowed/Used in 2006	12	Numeric
575	D-28	Allowed/Used in 2007	12	Numeric
580	D-32	Subtract the total of line 31 from line 1	12	Numeric
585	E-1	Credit Earned	12	Numeric
590	E-10	Allowed/Used in 1998	12	Numeric
595	E-11	Recaptured in 1998	12	Numeric
600	E-12	Allowed/Used in 1999	12	Numeric
605	E-13	Recaptured in 1999	12	Numeric
610	E-14	Allowed/Used in 2000	12	Numeric
615	E-15	Recaptured in 2000	12	Numeric
620	E-16	Allowed/Used in 2001	12	Numeric
625	E-17	Recaptured in 2001	12	Numeric
630	E-18	Allowed/Used in 2002	12	Numeric
635	E-19	Recaptured in 2002	12	Numeric
640	E-20	Allowed/Used in 2003	12	Numeric
645	E-21	Recaptured in 2003	12	Numeric
650	E-22	Allowed/Used in 2004	12	Numeric

655	E-24	Allowed/Used in 2005	12	Numeric
660	E-26	Allowed/Used in 2006	12	Numeric
665	E-28	Allowed/Used in 2007	12	Numeric
670	E-32	Subtract the total of line 31 from line 1	12	Numeric
675	F-1	Credit Earned	12	Numeric
680	F-12	Allowed/used in 1999	12	Numeric
685	F-13	Recaptured in 1999	12	Numeric
690	F-14	Allowed/Used in 2000	12	Numeric
695	F-15	Recaptured in 2000	12	Numeric
700	F-16	Allowed/used in 2001	12	Numeric
705	F-17	Recaptured in 2001	12	Numeric
710	F-18	Allowed/Used in 2002	12	Numeric
715	F-19	Recaptured in 2002	12	Numeric
720	F-20	Allowed/Used in 2003	12	Numeric
725	F-21	Recaptured in 2003	12	Numeric
730	F-22	Allowed in 2004	12	Numeric
735	F-23	Recaptured in 2004	12	Numeric
740	F-24	Allowed/Used in 2005	12	Numeric
745	F-26	Allowed/Used in 2006	12	Numeric
750	F-28	Allowed/Used in 2007	12	Numeric
755	F-32	Subtract the total of line 31 from line 1	12	Numeric
760	G-1	Credit Earned	12	Numeric
765	G-14	Allowed/Used in 2000	12	Numeric
770	G-15	Recaptured in 2000	12	Numeric
775	G-16	Allowed/Used in 2001	12	Numeric
780	G-17	Recaptured in 2001	12	Numeric
785	G-18	Allowed/Used in 2002	12	Numeric
790	G-19	Recaptured in 2002	12	Numeric
795	G-20	Allowed in 2003	12	Numeric
800	G-21	Recaptured in 2003	12	Numeric
805	G-22	Allowed/Used in 2004	12	Numeric
810	G-23	Recaptured in 2004	12	Numeric
815	G-24	Allowed/Used in 2005	12	Numeric
820	G-25	Recaptured in 2005	12	Numeric
825	G-26	Allowed/Used in 2006	12	Numeric
830	G-28	Allowed/Used in 2007	12	Numeric
835	G-32	Subtract the total of line 31 from line 1	12	Numeric
840	H-1	Credit earned	12	Numeric
845	H-16	Allowed/Used in 2001	12	Numeric
850	H-17	Recaptured in 2001	12	Numeric

855	H-18	Allowed used in 2002	12	Numeric
860	H-19	Recaptured in 2002	12	Numeric
865	H-20	Allowed/Used in 2003	12	Numeric
870	H-21	Recaptured in 2003	12	Numeric
875	H-22	Allowed/Used in 2004	12	Numeric
880	H-23	Recaptured in 2004	12	Numeric
885	H-24	Allowed/Used in 2005	12	Numeric
890	H-25	Recaptured in 2005	12	Numeric
895	H-26	Allowed/Used in 2006	12	Numeric
900	H-27	Recaptured in 2006	12	Numeric
905	H-28	Allowed/Used in 2007	12	Numeric
910	H-32	Subtract the total of line 31 from line 1	12	Numeric
915	I-1	Credit earned	12	Numeric
920	I-18	Allowed/Used in 2002	12	Numeric
925	I-19	Recaptured in 2002	12	Numeric
930	I-20	Allowed/Used in 2003	12	Numeric
935	I-21	Recaptured in 2003	12	Numeric
940	I-22	Allowed/Used in 2004	12	Numeric
945	I-23	Recaptured in 2004	12	Numeric
950	I-24	Allowed/Used in 2005	12	Numeric
955	I-25	Recaptured in 2005	12	Numeric
960	I-26	Allowed/Used in 2006	12	Numeric
965	I-27	Recaptured in 2006	12	Numeric
970	I-28	Allowed/Used in 2007	12	Numeric
975	I-29	Recaptured in 2007	12	Numeric
980	I-32	Subtract the total of line 31 from line 1	12	Numeric
985	J-1	Credit earned	12	Numeric
990	J-20	Allowed/Used in 2003	12	Numeric
995	J-21	Recaptured in 2003	12	Numeric
1000	J-22	Allowed/Used in 2004	12	Numeric
1005	J-23	Recaptured in 2004	12	Numeric
1010	J-24	Allowed /used in 2005	12	Numeric
1015	J-25	Recaptured in 2005	12	Numeric
1020	J-26	Allowed/Used in 2006	12	Numeric
1025	J-27	Recaptured in 2006	12	Numeric
1030	J-28	Allowed/Used in 2007	12	Numeric
1035	J-29	Recaptured in 2007	12	Numeric
1040	J-30	Recapture in 2008	12	Numeric
1045	J-32	Subtract the total of line 31 from line 1.	12	Numeric
1050	K-1	Credit earned	12	Numeric
1055	K-22	Allowed/Used in 2004	12	Numeric

1060	K-23	Recaptured in 2004	12	Numeric
1065	K-24	Allowed /used in 2005	12	Numeric
1070	K-25	Recaptured in 2005	12	Numeric
1075	K-26	Allowed/Used in 2006	12	Numeric
1080	K-27	Recaptured in 2006	12	Numeric
1085	K-28	Allowed/Used in 2007	12	Numeric
1090	K-29	Recaptured in 2007	12	Numeric
1095	K-30	Recapture in 2008	12	Numeric
1100	K-32	Subtract the total of line 31from line 1.	12	Numeric
1105	L-1	Credit earned	12	Numeric
1110	L-24	Allowed/Used in 2005	12	Numeric
1115	L-25	Recaptured in 2005	12	Numeric
1120	L-26	Allowed/used in 2006	12	Numeric
1125	L-27	Recaptured in 2006	12	Numeric
1130	L-28	Allowed/Used in 2007	12	Numeric
1135	L-29	Recaptured in 2007	12	Numeric
1140	L-30	Recaptured in 2008	12	Numeric
1145	L-32	Subtract the total of line 31from line 1.	12	Numeric
1150	M-1	Credit earned	12	Numeric
1155	M-26	Allowed/Used in 2006	12	Numeric
1160	M-27	Recaptured in 2006	12	Numeric
1165	M-28	Allowed/Used in 2007	12	Numeric
1170	M-29	Recaptured in 2007	12	Numeric
1175	M-30	Recaptured in 2008	12	Numeric
1180	M-32	Subtract the total of line 31from line 1.	12	Numeric
1185	N-1	Credit earned	12	Numeric
1190	N-28	Allowed/Used in 2007	12	Numeric
1195	N-29	Recaptured in 2007	12	Numeric
1200	N-30	Recaptured in 2008	12	Numeric
1205	N-32	Subtract the total of line 31 from line 1.	12	Numeric

IDAHO ELECTION TO CLAIM THE QUALIFIED INVESTMENT EXEMPTION FROM PROPERTY TAX IN LIEU OF INVESTMENT TAX CREDIT

2008

Use This Form To Elect The Qualified Investment Exemption (QIE) From Property Tax For Property Placed In Service During Calendar Year 2007.

Name	Social Security Number or EIN
------	-------------------------------

If this corporation is included in a combined report, enter the name of the corporation the Idaho income tax return is filed under if different than above.

Name	EIN
------	-----

ELECTION — I elect to exempt the following property that was placed in service during calendar year 2007 from property tax for 2008 and 2009. I understand I forego my right to claim the investment tax credit on this property at any time. Once I make the election, I cannot revoke it. I will be subject to recapture of the property tax benefit if during the five-year recapture period the property no longer qualifies as a qualified investment as defined in Section 63-3029B, Idaho Code.

LOSS IN SECOND PRECEDING TAX YEAR —To qualify for the QIE, you must have had an Idaho income tax loss without regard to net operating loss carryovers or carrybacks in the second preceding tax year from the income tax year you placed the property in service. If you file income tax returns on a fiscal year basis, see the instructions to determine your qualifying loss years. County assessors are allowed to check with the State Tax Commission to verify you had a loss in the applicable year(s).

Provide the ending date of your tax year(s) that ended in calendar year 2007 _____

If you had a short period tax year during calendar year 2007 or during the previous two years, attach a statement identifying your tax year ending dates.

I elect to claim the QIE on the property listed as follows. The exemption for used property is limited. See instructions.

Asset Number	Asset Description (Describe what the asset is, including make, model and serial number)	County in Which Asset Located	Date Placed in Service	Qualifying Loss Year (Identify beginning and ending dates)	New or Used	Original Cost
				to		
				to		
				to		
				to		
				to		
				to		
				to		
				to		

(If additional space is required, complete page 2.)

Under penalties of perjury, I affirm that, to the best of my knowledge and belief, the property listed on Form 49E is qualified investment property as defined in Section 63-3029B, Idaho Code, and that I have not or will not claim the Idaho investment tax credit on the listed property.

Signature _____ Date _____

Print Contact Name _____ Contact Phone Number _____

To elect the QIE, you must attach this form to the operator's statement or personal property declaration(s) filed for 2008. You must also attach a copy to your original Idaho income tax return(s) for the tax year(s) in which the property was placed in service.

FORM 49E IDAHO ELECTION TO CLAIM THE PROPERTY TAX EXEMPTION IN
LIEU OF INVESTMENT TAX CREDIT
(IF PRESENT IN THE RETURN)

No change to record layout

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID49eb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080		Calendar Year End Date	8	Numeric MMDDYYYY
085		Asset Number 1	20	Alphanumeric
090		Asset Description 1 (Include make, model and serial number)	50	Alphanumeric
095		Name of county asset located in 1.	12	Alphanumeric
100		Date in service 1	8	Numeric MMDDYYYY
105		Qualifying Loss Year Begin Date 1	8	Numeric MMDDYYYY
110		Qualifying Loss Year End Date 1	8	Numeric MMDDYYYY
115		New or used 1	1	Alpha N or U

120		Original Cost 1	12	Numeric
125		Asset Number 2	20	Alphanumeric
130		Asset Description 2 (Include make, model and serial number)	50	Alphanumeric
135		Name of county asset located in 2.	12	Alphanumeric
140		Date in service 2	8	Numeric MMDDYYYY
145		Qualifying Loss Year Begin Date 2	8	Numeric MMDDYYYY
150		Qualifying Loss Year End Date 2	8	Numeric MMDDYYYY
155		New or used 2	1	Alpha N or U
160		Original Cost 2	12	Numeric
165		Asset Number 3	20	Alphanumeric
170		Asset Description 3 (Include make, model and serial number)	50	Alphanumeric
175		Name of county asset located in 3.	12	Alphanumeric
180		Date in service 3	8	Numeric MMDDYYYY
185		Qualifying Loss Year Begin Date 3	8	Numeric MMDDYYYY
190		Qualifying Loss Year End Date 3	8	Numeric MMDDYYYY
195		New or used 3	1	Alpha N or U
200		Original Cost 3	12	Numeric
205		Asset Number 4	20	Alphanumeric
210		Asset Description 4 (Include make, model and serial number)	50	Alphanumeric
215		Name of county asset located in 4.	12	Alphanumeric
220		Date in service 4	8	Numeric MMDDYYYY
225		Qualifying Loss Year Begin Date 4	8	Numeric MMDDYYYY
230		Qualifying Loss Year End Date 4	8	Numeric MMDDYYYY
235		New or used 4	1	Alpha N or U
240		Original Cost 4	12	Numeric
245		Asset Number 5	20	Alphanumeric
250		Asset Description 5 (Include make, model and serial number)	50	Alphanumeric

255		Name of county asset located in 5.	12	Alphanumeric
260		Date in service 5	8	Numeric MMDDYYYY
265		Qualifying Loss Year Begin Date 5	8	Numeric MMDDYYYY
270		Qualifying Loss Year End Date 5	8	Numeric MMDDYYYY
275		New or used 5	1	Alpha N or U
280		Original Cost 5	12	Numeric
285		Asset Number 6	20	Alphanumeric
290		Asset Description 6 (Include make, model and serial number)	50	Alphanumeric
295		Name of county asset located in 6.	12	Alphanumeric
300		Date in service 6	8	Numeric MMDDYYYY
305		Qualifying Loss Year Begin Date 6	8	Numeric MMDDYYYY
310		Qualifying Loss Year End Date 6	8	Numeric MMDDYYYY
315		New or used 6	1	Alpha N or U
320		Original Cost 6	12	Numeric
325		Asset Number 7	20	Alphanumeric
330		Asset Description 7 (Include make, model and serial number)	50	Alphanumeric
335		Name of county asset located in 7.	12	Alphanumeric
340		Date in service 7	8	Numeric MMDDYYYY
345		Qualifying Loss Year Begin Date 7	8	Numeric MMDDYYYY
350		Qualifying Loss Year End Date 7	8	Numeric MMDDYYYY
355		New or used 7	1	Alpha N or U
360		Original Cost 7	12	Numeric
365		Asset Number 8	20	Alphanumeric
370		Asset Description 8 (Include make, model and serial number)	50	Alphanumeric
375		Name of county asset located in 8.	12	Alphanumeric
380		Date in service 8	8	Numeric MMDDYYYY
385		Qualifying Loss Year Begin Date 8	8	Numeric MMDDYYYY

390		Qualifying Loss Year End Date 8	8	Numeric MMDDYYYY
395		New or used 8	1	Alpha N or U
400		Original Cost 8	12	Numeric
405		Asset Number 9	20	Alphanumeric
410		Asset Description 9 (Include make, model and serial number)	50	Alphanumeric
415		Name of county asset located in 9.	12	Alphanumeric
420		Date in service 9	8	Numeric MMDDYYYY
425		Qualifying Loss Year Begin Date 9	8	Numeric MMDDYYYY
430		Qualifying Loss Year End Date 9	8	Numeric MMDDYYYY
435		New or used 9	1	Alpha N or U
440		Original Cost 9	12	Numeric
445		Asset Number 10	20	Alphanumeric
450		Asset Description 10 (Include make, model and serial number)	50	Alphanumeric
455		Name of county asset located in 10.	12	Alphanumeric
460		Date in service 10	8	Numeric MMDDYYYY
465		Qualifying Loss Year Begin Date 10	8	Numeric MMDDYYYY
470		Qualifying Loss Year End Date 10	8	Numeric MMDDYYYY
475		New or used 10	1	Alpha N or U
480		Original Cost 10	12	Numeric
485		Asset Number 11	20	Alphanumeric
490		Asset Description 11 (Include make, model and serial number)	50	Alphanumeric
495		Name of county asset located in 11.	12	Alphanumeric
500		Date in service 11	8	Numeric MMDDYYYY
505		Qualifying Loss Year Begin Date 11	8	Numeric MMDDYYYY
510		Qualifying Loss Year End Date 11	8	Numeric MMDDYYYY
515		New or used 11	1	Alpha N or U
520		Original Cost 11	12	Numeric

RECAPTURE OF IDAHO INVESTMENT TAX CREDIT

Name(s) as shown on return

Social Security Number or EIN

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INVESTMENT TAX CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service					
2. Cost or other basis					
3. Credit percentage	3%	3%	3%	3%	3%
4. Original credit. Multiply line 2 by line 3					
5. Date property ceased to qualify					
6. Number of full years between the date on line 1 and the date on line 5					

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2					
8. Tentative recapture tax. Multiply line 4 by line 7					
9. Add line 8, columns A through E					
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts					
11. Add lines 9 and 10					
12. Credit recapture distributed to shareholders, partners or beneficiaries					
13. Enter the portion of original credit on line 4 not used to offset any tax. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover					
14. Add lines 12 and 13					
15. Recapture of investment tax credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 1. Do not use this amount to reduce current year's investment tax credit computed on Form 49					

FORM 49R RECAPTURE OF IDAHO INVESTMENT TAX CREDIT
 (IF PRESENT IN THE RETURN)
 No change to record layout

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID49Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
Part 1 Property ITC				
080	A	Property Description	50	Alphanumeric
085	B	Property Description	50	Alphanumeric
090	C	Property Description	50	Alphanumeric
095	D	Property Description	50	Alphanumeric
100	E	Property Description	50	Alphanumeric
105	1-A	Date property was placed in service	8	Numeric MMDDYYYY
110	2-A	Cost or other basis	12	Numeric
115	4-A	Original Credit. Line 2 x Line 3	12	Numeric
120	5-A	Date property ceased to qualify	8	Numeric MMDDYYYY

125	6-A	Number of full years between the date on Line 1 and date on line 5	2	Numeric
130	7-A	Percentage from Table	5	Percentage
135	8-A	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
140	1-B	Date property was placed in service	8	Numeric MMDDYYYY
145	2-B	Cost or Other Basis	12	Numeric
150	4-B	Original Credit. Line 2 x Line 3	12	Numeric
155	5-B	Date property ceased to qualify	8	Numeric MMDDYYYY
160	6-B	Number of full years between the date on line 1 and date on line 5	2	Numeric
165	7-B	Percentage from Table	5	Percentage
170	8-B	Tentative Recapture Tax Line 4 x line 7	12	Numeric
175	1-C	Date property was placed in service	8	Numeric MMDDYYYY
180	2-C	Cost or Other Basis	12	Numeric
185	4-C	Original Credit. Line 2 x line 3	12	Numeric
190	5-C	Date property ceased to qualify	8	Numeric MMDDYYYY
195	6-C	Number of full years between the date on line 1 and date on line 5	2	Numeric
200	7-C	Percentage from Table	5	Percentage
205	8-C	Tentative Recapture Tax Line 4 x line 7	12	Numeric
210	1-D	Date property was placed in service	8	Numeric MMDDYYYY
215	2-D	Cost or Other Basis	12	Numeric
220	4-D	Original Credit. Line 2 x line 3	12	Numeric
225	5-D	Date property ceased to qualify	8	Numeric MMDDYYYY
230	6-D	Number of full years between the date on line 1 and date on line 5	2	Numeric
235	7-D	Percentage from Table	5	Percentage
240	8-D	Tentative Recapture Tax Line 4 x line 7	12	Numeric
245	1-E	Date property was placed in service	8	Numeric MMDDYYYY
250	2-E	Cost or Other Basis	12	Numeric

255	4-E	Original Credit. Line 2 x line 3	12	Numeric
260	5-E	Date property ceased to qualify	8	Numeric MMDDYYYY
265	6-E	Number of full years between the date on line 1 and date on line 5	2	Numeric
270	7-E	Percentage from Table	5	Percentage
275	8-E	Tentative Recapture Tax Line 4 x line 7	12	Numeric
280	9	Add line 8, Column A through E	12	Numeric
285	10	Pass Through of Credit	12	Numeric
290	11	Add Lines 9 and 10	12	Numeric
295	12	Credit recapture distributed to shareholders, partners or beneficiaries	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year. Do not enter more than line 11.	12	Numeric
305	14	Add lines 12 and 13	12	Numeric
310	15	Recapture of investment tax credit	12	Numeric

IDAHO CAPITAL GAINS DEDUCTION

(See instructions for qualifying Idaho property.)

2008

Name(s) as shown on return

Social Security Number

1. List qualifying capital gains and losses not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2	
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252	3	
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797	4	
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5	
6. Add amounts in column f of line 1 and lines 2 through 5	6	
7. Qualifying capital loss carryover. See instructions.....	7	
8. Net gain or (loss). Subtract line 7 from line 6	8	
9. If line 8 is a gain, multiply line 8 by 60%	9	
10. Capital gain net income included in federal adjusted gross income. See instructions.....	10	
11. Enter the smaller of line 9 or 10 here and on line 10, Part B, Form 39R or line 6, Part B, Form 39NR	11	

FORM CG IDAHO CAPITAL GAINS DEDUCTION
 (IF PRESENT IN THE RETURN)
 No change to record layout

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "IDCGbb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name line 1	35	Alphanumeric (REQUIRED)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name line 3	35	Alphanumeric
		A.) Primary First name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
LINE 1. LIST QUALIFYING GAINS AND LOSSES (IF PRESENT IN THE RETURN)				
080	A	Description of property and Idaho 1 location	50	Alphanumeric
085	B	Date Acquired	8	Numeric MMDDYYYY
090	C	Date Sold	8	Numeric MMDDYYYY
095	D	Sales Price	12	Numeric
100	E	Cost or Other Basis	12	Numeric
105	F	Gain or Loss	12	Numeric
110	A	Description of property and Idaho 2 location	50	Alphanumeric
115	B	Date Acquired	8	Numeric MMDDYYYY
120	C	Date Sold	8	Numeric MMDDYYYY
125	D	Sales Price	12	Numeric

130	E	Cost or Other Basis	12	Numeric
135	F	Gain or Loss	12	Numeric
140	A	Description of property and Idaho 3 location	50	Alphanumeric
145	B	Date Acquired	8	Numeric MMDDYYYY
150	C	Date Sold	8	Numeric MMDDYYYY
155	D	Sales Price	12	Numeric
160	E	Cost or Other Basis	12	Numeric
165	F	Gain or Loss	12	Numeric
170	A	Description of property and Idaho 4 location	50	Alphanumeric
175	B	Date Acquired	8	Numeric MMDDYYYY
180	C	Date sold	8	Numeric MMDDYYYY
185	D	Sales Price	12	Numeric
190	E	Cost or Other Basis	12	Numeric
195	F	Gain or Loss	12	Numeric
200	A	Description of property and Idaho 5 location	50	Alphanumeric
205	B	Date Acquired	8	Numeric MMDDYYYY
210	C	Date Sold	8	Numeric MMDDYYYY
215	D	Sales Price	12	Numeric
220	E	Cost or Other Basis	12	Numeric
225	F	Gain or Loss	12	Numeric
230	A	Description of property and Idaho 6 location	50	Alphanumeric
235	B	Date Acquired	8	Numeric MMDDYYYY
240	C	Date Sold	8	Numeric MMDDYYYY
245	D	Sales Price	12	Numeric
250	E	Cost or Other Basis	12	Numeric
255	F	Gain or Loss	12	Numeric

260	A	Description of property and Idaho 7 location	50	Alphanumeric
265	B	Date Acquired	8	Numeric MMDDYYYY
270	C	Date Sold	8	Numeric MMDDYYYY
275	D	Sales Price	12	Numeric
280	E	Cost or Other Basis	12	Numeric
285	F	Gain or Loss	12	Numeric
290	A	Description of property and Idaho 8 location	50	Alphanumeric
295	B	Date Acquired	8	Numeric MMDDYYYY
300	C	Date Sold	8	Numeric MMDDYYYY
305	D	Sales Price	12	Numeric
310	E	Cost or Other Basis	12	Numeric
315	F	Gain or Loss	12	Numeric
320	2	Qualifying capital gain from sale of personal residence	12	Numeric
325	3	Qualifying capital gain or loss from installment sales	12	Numeric
330	4	Qualifying capital gain or loss from sales of business property	12	Numeric
335	5	Qualifying capital gain or loss from partnership, S corporations, estates or trusts	12	Numeric
340	6	Add amounts in column F of line 1 and lines 2 through 5	12	Numeric
345	7	Qualifying Loss Carryover	12	Numeric
350	8	Net Gain or Loss	12	Numeric
355	9	If line 8 is a gain, multiply Line 8 by 60%	12	Numeric
360	10	Net capital gain included in Federal adjusted income.	12	Numeric
365	11	Enter the smaller of line 9 or 10	12	Numeric