

IDAHO CREDIT FOR QUALIFYING
NEW EMPLOYEES

2008

Name(s) as shown on return

Social Security Number or EIN

PART I. QUALIFYING FOR THE CREDIT

1. A \$500 credit per new employee is allowed if you meet the definition of a revenue-producing enterprise.
2. A \$1,000 credit per new employee is allowed if your new employee:
 - a. Received an annual average hourly wage of at least \$15.50 and
 - b. Was eligible to receive employer provided coverage under an accident or health plan.

PART II. CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Average number of qualifying employees during the tax year	1	
2. Average number of qualifying employees during the three preceding tax years	2	
3. Average number of qualifying employees during the preceding tax year	3	
4. Subtract the greater of lines 2 or 3 from line 1 and enter the difference. This is the number of qualifying new employees. The amount must equal or exceed one	4	
\$500 Credit		
5. Number of qualifying new employees listed on line 4 who meet the criteria for the \$500 credit. Enter 0 if you do not qualify as a revenue-producing enterprise	5	
6. Multiply the number on line 5 by \$500	6	
\$1,000 Credit		
7. Number of qualifying new employees listed on line 4 who meet the criteria for the \$1,000 credit. Enter 0 if the employees listed on line 4 do not meet the criteria discussed in Part I, line 2	7	
8. Multiply the number on line 7 by \$1,000	8	
9. Add line 6 and line 8	9	
10. Enter the net income of the trade or business	10	
11. Multiply the number on line 10 by .0325	11	
12. Credit earned. Enter the smaller of lines 9 or 11	12	
13. Pass-through share of credit from a partnership, S corporation, estate or trust	13	
14. Carryover of credit for qualifying new employees from prior years	14	
15. Credit distributed to partners, shareholders or beneficiaries	15	
16. Total credit available subject to limitation. Add lines 12 through 14 and subtract line 15. Carry to Part III, line 14a	16	

PART III. CREDIT LIMITATIONS

1. Idaho income tax from the appropriate tax return	1	
2. Credit for tax paid to other states	2	
3. Subtract line 2 from line 1	3	
a. Multiply line 3 by 50%	3a	

4. Qualifying contributions to Idaho educational entities.....	4		
a. Enter 50% of the qualifying contributions on line 4.....	4a		
b. Corporations: Enter the smaller of \$1,000 or 10% of the tax on line 1. Taxpayers other than corporations: Enter the smaller of \$100 (\$200 if filing a joint return) or 20% of the tax on line 1	4b		
5. Credit for contributions to Idaho educational entities. Enter the smallest amount from lines 3a, 4a, or 4b			5
6. a. Investment tax credit available from Form 49, Part I, line 8	6a		
b. Subtract line 5 from line 3.....	6b		
c. Subtract line 5 from line 3a.....	6c		
7. Investment tax credit allowed. Enter the smallest amount from lines 6a, 6b, or 6c			7
8. Qualifying contributions to Idaho youth and rehabilitation facilities	8		
a. Enter 50% of the qualifying contributions on line 8.....	8a		
b. Corporations: Enter the smaller of \$500 or 10% of the tax on line 1. Taxpayers other than corporations: Enter the smaller of \$100 (\$200 if filing a joint return) or 20% of the tax on line 1	8b		
c. Subtract line 7 from line 6b.....	8c		
d. Subtract line 7 from line 6c.....	8d		
9. Credit for contributions to Idaho youth and rehabilitation facilities allowed. Enter the smallest amount from lines 8a, 8b, 8c, or 8d			9
10. Qualifying cost of equipment manufacturing a product from postconsumer or postindustrial waste	10		
a. Enter 20% of line 10	10a		
b. Subtract line 9 from line 8c.....	10b		
c. Subtract line 9 from line 8d.....	10c		
11. Credit for production equipment using postconsumer waste allowed. Enter the smallest amount from lines 10a, 10b, 10c, or \$30,000			11
12. a. Promoter sponsored event credit - \$1 for each temporary permit issued on behalf of the Tax Commission	12a		
b. Subtract line 11 from line 10b.....	12b		
13. Promoter sponsored event credit allowed. Enter the smaller amount from lines 12a or 12b			13
14. a. Idaho credit for qualifying new employees available from Form 55, Part II, line 16	14a		
b. Subtract line 13 from line 12b.....	14b		
c. Subtract line 11 from line 10c	14c		
15. Credit for qualifying new employees allowed. Enter the smallest amount from lines 14a, 14b or 14c			15
16. a. Credit for Idaho research activities available from Form 67, line 22.....	16a		
b. Subtract line 15 from line 14b.....	16b		
c. Subtract line 15 from line 14c.....	16c		
17. Credit for Idaho research activities allowed. Enter the smallest amount from lines 16a, 16b, or 16c			17
18. a. Idaho broadband equipment investment tax credit available from Form 68, line 11.....	18a		
b. Subtract line 17 from line 16b.....	18b		
c. Subtract line 17 from line 16c.....	18c		
19. Broadband equipment investment tax credit allowed. Enter the smallest amount from lines 18a, 18b, 18c, or \$750,000			19

20. a. Idaho incentive investment tax credit available from Form 69, line 9.....	20a		
b. Subtract line 19 from line 18b.....	20b		
c. Subtract line 19 from line 18c.....	20c		
21. Incentive investment tax credit allowed.			
Enter the smallest amount from lines 20a, 20b, 20c, or \$500,000			21
22. a. Idaho small employer investment tax credit available from Form 83, line 11	22a		
b. Subtract line 21 from line 20b.....	22b		
c. Multiply line 1 by 62.5%.....	22c		
23. Idaho small employer investment tax credit allowed.			
Enter the smallest amount from lines 22a, 22b, 22c, or \$750,000			23
24. a. Idaho small employer real property improvement tax credit available from Form 84, line 9.....	24a		
b. Subtract line 23 from line 22b.....	24b		
25. Idaho small employer real property improvement tax credit allowed.			
Enter the smallest amount from lines 24a, 24b, or \$125,000			25
26. a. Idaho small employer new jobs tax credit available from Form 85, line 17	26a		
b. Subtract line 25 from line 24b.....	26b		
c. Multiply line 1 by 62.5%.....	26c		
27. Idaho small employer new jobs tax credit allowed.			
Enter the smallest amount from lines 26a, 26b, or 26c			27
28. a. Live organ donation expenses.....	28a		
b. Subtract line 27 from line 26b.....	28b		
c. Subtract line 21 from line 20c.....	28c		
29. Credit for live organ donation expenses allowed.			
Enter the smallest amount from lines 28a, 28b, 28c, or \$5,000			29
30. a. Biofuel infrastructure investment tax credit available from Form 71, line 9	30a		
b. Subtract line 29 from line 28b.....	30b		
c. Subtract line 29 from line 28c.....	30c		
31. Biofuel infrastructure investment tax credit allowed.			
Enter the smallest amount from lines 30a, 30b, or 30c			31
32. Credit carryover to future years. Subtract line 15 from line 14a.			
Enter the amount here and on Form 44, Part I, line 4			32

**FORM 55 CREDITS FOR QUALIFYING NEW EMPLOYEES
(IF PRESENT IN THE RETURN)**

Record layout changed removed corporate headquarters fields that were not applicable

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID55bb"
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 11 – Credit Available subject to Limitation				
080	1	Average number of qualifying employees this year	5	Percentage
085	2	Average number of qualifying employees 3 preceding tax years	5	Percentage
090	3	Average number of qualifying employees preceding tax year	5	Percentage
095	4	Subtract the greater of Line 2 or 3 from Line 1 and enter difference	5	Percentage
100	5	Number of \$500 Employees	12	Numeric
105	6	Multiply Line 5 by \$500	12	Numeric
110	7	Number of \$1000 New employees	12	Numeric
115	8	Multiply Line 7 by \$1000	12	Numeric
120	9	Add line 6 and line 8	12	Numeric
125	10	Net income of trade or business	12	Numeric
130	11	Multiply line 10 by .0325	12	Numeric
135	12	Credit earned smaller of line 9 or 11	12	Numeric

140	13	Pass-through share of credit	12	Numeric
145	14	Carryover from prior years'	12	Numeric
150	15	Credit distributed to partners, shareholders, or beneficiaries	12	Numeric
155	16	Total credit available.	12	Numeric
PART	111	CREDIT LIMITATION		
160	1	Idaho income tax from your tax return	12	Numeric
165	2	Credit for taxes paid to other states	12	Numeric
170	3	Subtract line 2 from line 1	12	Numeric
175	3a	50% of Line 3	12	Numeric
180	4	Qualifying contributions to Idaho education	12	Numeric
185	4a	50% of qualifying contributions from line 4	12	Numeric
190	4b	Smaller of \$100 (\$200 if a joint return) or 20% of the tax from Part 111, line 1.	12	Numeric
195	5	Credit allowed to Idaho educational entities.	12	Numeric
200	6a	Investment tax credit available.	12	Numeric
205	6b	Subtract line 5 from line 3	12	Numeric
210	6c	Subtract line 5 from line 3a	12	Numeric
215	7	Investment tax credit allowed	12	Numeric
220	8	Qualifying contributions to youth and rehabilitation	12	Numeric
225	8a	50% of qualifying contributions	12	Numeric
230	8b	Smaller of \$100 (\$200 if a joint return) or 20% of the tax from part 111, line 1.	12	Numeric
235	8c	Subtract line 7 from line 6b	12	Numeric
240	8d	Subtract line 7 from line 6c	12	Numeric
245	9	Credit allowed to Idaho youth and rehabilitation facilities	12	Numeric
250	10	Qualifying cost of equipment manufacturing a product from postconsumer postindustrial waste.	12	Numeric
255	10a	20% of line 10	12	Numeric
260	10b	Subtract line 9 from line 8c	12	Numeric
265	10c	Subtract line 9 from line 8d	12	Numeric

270	11	Credit for production equipment using postconsumer waste	12	Numeric
275	12a	Promoter sponsored credit	12	Numeric
280	12b	Subtract line 11 from line 10b	12	Numeric
285	13	Promoter sponsored credit allowed.	12	Numeric
290	14a	Credit for qualifying new employees	12	Numeric
295	14b	Subtract line 13 from line 12b	12	Numeric
300	14c	Subtract line 11 from line 10c	12	Numeric
305	15	Credit for qualifying new employees allowed	12	Numeric
310	16a	Credit for Idaho research activities	12	Numeric
315	16b	Subtract line 15 from line 14b	12	Numeric
320	16c	Subtract line 15 from line 14c	12	Numeric
325	17	Credit for Idaho research activities	12	Numeric
330	18a	Idaho broadband equipment investment credit	12	Numeric
335	18b	Subtract line 17 from line 16b	12	Numeric
340	18c	Subtract line 17 from line 16c	12	Numeric
345	19	Broadband equipment investment tax credit allowed	12	
350	20a	Idaho incentive investment tax credit	12	Numeric
355	20b	Subtract line 19 from line 18b	12	Numeric
360	20c	Subtract line 19 from line 18c	12	Numeric
365	21	Incentive investment credit allowed.	12	Numeric
370	28a	Live organ donation	12	Numeric
375	28b	Subtract line 27 from line 26b	12	Numeric
380	28c	Subtract line 21 from line 20c	12	Numeric
385	29	Credit for live organ donation expenses allowed	12	Numeric
390	32	Credit carryover to future years	12	Numeric

IDAHO NET OPERATING LOSS
CARRYFORWARD/CARRYBACK

Name(s) as shown on return								Social Security Number or EIN		
1. Loss or absorption year										
2. Individuals, trusts and estates enter Idaho adjusted income (loss) Corporations enter Idaho taxable income (loss)										
3. Idaho NOL carryforward deducted on the return										
4. Net capital loss deducted on the federal return										
5. Idaho capital gains deduction claimed on the return										
6. Casualty losses on Idaho property included in itemized deductions										
7. Idaho net operating loss										
8. Idaho absorption income										
NOL Application										
year to year										
to										
to										
to										
to										
to										
to										
to										
to										
to										
to										
NOL available for future years										

IDAHO NET OPERATING LOSS
CARRYFORWARD/CARRYBACK

Name(s) as shown on return								Social Security Number or EIN		
1. Loss or absorption year										
2. Individuals, trusts and estates enter Idaho adjusted income (loss) Corporations enter Idaho taxable income (loss)										
3. Idaho NOL carryforward deducted on the return										
4. Net capital loss deducted on the federal return										
5. Idaho capital gains deduction claimed on the return										
6. Casualty losses on Idaho property included in itemized deductions										
7. Idaho net operating loss										
8. Idaho absorption income										
NOL Application										
year to year										
to										
to										
to										
to										
to										
to										
to										
to										
to										
to										
NOL available for future years										

FORM 56 IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION
(IF PRESENT IN THE RETURN) **Changed**

FIEL D	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID56bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form max occurrence Number	7	Value "00000 23 "
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
		If you are carrying the loss back the first column should be the 2 nd preceding year, of the oldest loss year.		
080	1	Loss or absorption year	4	Numeric
085	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
090	3	Idaho NOL carry forward deducted on the return	12	Numeric
095	4	Net capital loss deducted on the federal return	12	Numeric
100	5	Idaho capital gains deduction claimed on the return	12	Numeric
105	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
110	7	Idaho net operating loss	12	Numeric
115	8	Idaho absorption income	12	Numeric

		NOL Application—		
120		Year NOL occurred	4	Numeric
125		Year NOL applied to	4	Numeric
130		Amount applied	12	Numeric
135		NOL future year	12	Numeric
140	1	Loss or absorption year	4	Numeric
145	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
150	3	Idaho NOL carry forward deducted on the return	12	Numeric
155	4	Net capital loss deducted on the federal return	12	Numeric
160	5	Idaho capital gains deduction claimed on the return	12	Numeric
165	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
170	7	Idaho net operating loss	12	Numeric
175	8	Idaho absorption income	12	Numeric
180		Amount applied	12	Numeric
		NOL Application—		
185		Year NOL occurred	4	Numeric
190		Year NOL applied to	4	Numeric
195		Amount applied	12	Numeric
200		Amount applied	12	Numeric
205		NOL future year	12	Numeric
210	1	Loss or absorption year	4	Numeric
215	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
220	3	Idaho NOL carry forward deducted on the return	12	Numeric
225	4	Net capital loss deducted on the federal return	12	Numeric
230	5	Idaho capital gains deduction claimed on the return	12	Numeric
235	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
240	7	Idaho net operating loss	12	Numeric
245	8	Idaho absorption income	12	Numeric
250		Amount applied	12	Numeric
255		Amount applied	12	Numeric

		NOL Application—		
260		Year NOL occurred	4	Numeric
265		Year NOL applied to	4	Numeric
270		Amount applied	12	Numeric
275		Amount applied	12	Numeric
280		Amount applied	12	Numeric
285		NOL future years	12	Numeric
290	1	Loss or absorption year	4	Numeric
295	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
300	3	Idaho NOL carry forward deducted on the return	12	Numeric
305	4	Net capital loss deducted on the federal return	12	Numeric
310	5	Idaho capital gains deduction claimed on the return	12	Numeric
315	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
320	7	Idaho net operating loss	12	Numeric
325	8	Idaho absorption income	12	Numeric
330		Amount applied	12	Numeric
335		Amount applied	12	Numeric
340		Amount applied	12	Numeric
		NOL Application—		
345		Year NOL occurred	4	Numeric
350		Year NOL applied to	4	Numeric
355		Amount applied	12	Numeric
360		Amount applied	12	Numeric
365		Amount applied	12	Numeric
370		Amount applied	12	Numeric
375		NOL future years	12	Numeric
380	1	Loss or absorption year	4	Numeric
385	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
390	3	Idaho NOL carry forward deducted on the return	12	Numeric
395	4	Net capital loss deducted on the federal return	12	Numeric

400	5	Idaho capital gains deduction claimed on the return	12	Numeric
405	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
410	7	Idaho net operating loss	12	Numeric
415	8	Idaho absorption income	12	Numeric
420		Amount applied	12	Numeric
425		Amount applied	12	Numeric
430		Amount applied	12	Numeric
435		Amount applied	12	Numeric
		NOL Application—		
440		Year NOL occurred	4	Numeric
445		Year NOL applied to	4	Numeric
450		Amount applied	12	Numeric
455		Amount applied	12	Numeric
460		Amount applied	12	Numeric
465		Amount applied	12	Numeric
470		Amount applied	12	Numeric
475		NOL future years	12	Numeric
480	1	Loss or absorption year	4	Numeric
485	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
490	3	Idaho NOL carry forward deducted on the return	12	Numeric
495	4	Net capital loss deducted on the federal return	12	Numeric
500	5	Idaho capital gains deduction claimed on the return	12	Numeric
505	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
510	7	Idaho net operating loss	12	Numeric
515	8	Idaho absorption income	12	Numeric
520		Amount applied	12	Numeric
525		Amount applied	12	Numeric
530		Amount applied	12	Numeric
535		Amount applied	12	Numeric
540		Amount applied	12	Numeric
545		Year NOL occurred	4	Numeric
550		Year NOL applied to	4	Numeric
555		Amount applied	12	Numeric
560		Amount applied	12	Numeric
565		Amount applied	12	Numeric

570		Amount applied	12	Numeric
575		Amount applied	12	Numeric
580		Amount applied	12	Numeric
585		NOL future years	12	Numeric
590	1	Loss or absorption year	4	Numeric
595	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
600	3	Idaho NOL carry forward deducted on the return	12	Numeric
605	4	Net capital loss deducted on the federal return	12	Numeric
610	5	Idaho capital gains deduction claimed on the return	12	Numeric
615	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
620	7	Idaho net operating loss	12	Numeric
625	8	Idaho absorption income	12	Numeric
630		Amount applied	12	Numeric
635		Amount applied	12	Numeric
640		Amount applied	12	Numeric
645		Amount applied	12	Numeric
650		Amount applied	12	Numeric
655		Amount applied	12	Numeric
660		Year NOL occurred	4	Numeric
665		Year NOL applied to	4	Numeric
670		Amount applied	12	Numeric
675		Amount applied	12	Numeric
680		Amount applied	12	Numeric
685		Amount applied	12	Numeric
690		Amount applied	12	Numeric
695		Amount applied	12	Numeric
700		Amount applied	12	Numeric
705		NOL future years	12	Numeric
710	1	Loss or absorption year	4	Numeric
715	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric

720	3	Idaho NOL carry forward deducted on the return	12	Numeric
725	4	Net capital loss deducted on the federal return	12	Numeric
730	5	Idaho capital gains deduction claimed on the return	12	Numeric
735	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
740	7	Idaho net operating loss	12	Numeric
745	8	Idaho absorption income	12	Numeric
750		Amount applied	12	Numeric
755		Amount applied	12	Numeric
760		Amount applied	12	Numeric
765		Amount applied	12	Numeric
770		Amount applied	12	Numeric
775		Amount applied	12	Numeric
780		Amount applied	12	Numeric
785		Year NOL occurred	4	Numeric
790		Year NOL applied to	4	Numeric
795		Amount applied	12	Numeric
800		Amount applied	12	Numeric
805		Amount applied	12	Numeric
810		Amount applied	12	Numeric
815		Amount applied	12	Numeric
820		Amount applied	12	Numeric
825		Amount applied	12	Numeric
830		Amount applied	12	Numeric
835		NOL future years	12	Numeric
840	1	Loss or absorption year	4	Numeric
845	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
850	3	Idaho NOL carry forward deducted on the return	12	Numeric
855	4	Net capital loss deducted on the federal return	12	Numeric
860	5	Idaho capital gains deduction claimed on the return	12	Numeric
865	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
870	7	Idaho net operating loss	12	Numeric
875	8	Idaho absorption income	12	Numeric
880		Amount applied	12	Numeric

885		Amount applied	12	Numeric
890		Amount applied	12	Numeric
895		Amount applied	12	Numeric
900		Amount applied	12	Numeric
905		Amount applied	12	Numeric
910		Amount applied	12	Numeric
915		Amount applied	12	Numeric
920		Year NOL occurred	4	Numeric
925		Year NOL applied to	4	Numeric
930		Amount applied	12	Numeric
935		Amount applied	12	Numeric
940		Amount applied	12	Numeric
945		Amount applied	12	Numeric
950		Amount applied	12	Numeric
955		Amount applied	12	Numeric
960		Amount applied	12	Numeric
965		Amount applied	12	Numeric
970		Amount applied	12	Numeric
975		NOL future years	12	Numeric
980	1	Loss or absorption year	4	Numeric
985	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
990	3	Idaho NOL carry forward deducted on the return	12	Numeric
995	4	Net capital loss deducted on the federal return	12	Numeric
1000	5	Idaho capital gains deduction claimed on the return	12	Numeric
1005	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1010	7	Idaho net operating loss	12	Numeric
1015	8	Idaho absorption income	12	Numeric
1020		Amount applied	12	Numeric
1025		Amount applied	12	Numeric
1030		Amount applied	12	Numeric
1035		Amount applied	12	Numeric
1040		Amount applied	12	Numeric
1045		Amount applied	12	Numeric
1050		Amount applied	12	Numeric
1055		Amount applied	12	Numeric
1060		Amount applied	12	Numeric
1065		Year NOL occurred	4	Numeric
1070		Year NOL applied to	4	Numeric

1075		Amount applied	12	Numeric
1080		Amount applied	12	Numeric
1085		Amount applied	12	Numeric
1090		Amount applied	12	Numeric
1095		Amount applied	12	Numeric
1100		Amount applied	12	Numeric
1105		Amount applied	12	Numeric
1110		Amount applied	12	Numeric
1115		Amount applied	12	Numeric
1120		Amount applied	12	Numeric
1125		NOL future years	12	Numeric
1130	1	Loss or absorption year	4	Numeric
1135	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1140	3	Idaho NOL carry forward deducted on the return	12	Numeric
1145	4	Net capital loss deducted on the federal return	12	Numeric
1150	5	Idaho capital gains deduction claimed on the return	12	Numeric
1155	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1160	7	Idaho net operating loss	12	Numeric
1165	8	Idaho absorption income	12	Numeric
1170		Year NOL occurred	4	Numeric
1175		Year NOL applied to	4	Numeric
1180		Amount applied	12	Numeric
1185		NOL future years	12	Numeric
1190	1	Loss or absorption year	4	Numeric
1195	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1200	3	Idaho NOL carry forward deducted on the return	12	Numeric
1205	4	Net capital loss deducted on the federal return	12	Numeric
1210	5	Idaho capital gains deduction claimed on the return	12	Numeric
1215	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1220	7	Idaho net operating loss	12	Numeric
1225	8	Idaho absorption income	12	Numeric
1230		Amount applied	12	Numeric
1235		Year NOL occurred	4	Numeric

1240		Year NOL applied to	4	Numeric
1245		Amount applied	12	Numeric
1250		Amount applied	12	Numeric
1255		NOL future years	12	Numeric
1260	1	Loss or absorption year	4	Numeric
1265	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1270	3	Idaho NOL carry forward deducted on the return	12	Numeric
1275	4	Net capital loss deducted on the federal return	12	Numeric
1280	5	Idaho capital gains deduction claimed on the return	12	Numeric
1285	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1290	7	Idaho net operating loss	12	Numeric
1295	8	Idaho absorption income	12	Numeric
1300		Amount applied	12	Numeric
1305		Amount applied	12	Numeric
1310		Year NOL occurred	4	Numeric
1315		Year NOL applied to	4	Numeric
1320		Amount applied	12	Numeric
1325		Amount applied	12	Numeric
1330		Amount applied	12	Numeric
1335		NOL future years	12	Numeric
1340	1	Loss or absorption year	4	Numeric
1345	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1350	3	Idaho NOL carry forward deducted on the return	12	Numeric
1355	4	Net capital loss deducted on the federal return	12	Numeric
1360	5	Idaho capital gains deduction claimed on the return	12	Numeric

1365	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1370	7	Idaho net operating loss	12	Numeric
1375	8	Idaho absorption income	12	Numeric
1380		Amount applied	12	Numeric
1385		Amount applied	12	Numeric
1390		Amount applied	12	Numeric
1395		Year NOL occurred	4	Numeric
1400		Year NOL applied to	4	Numeric
1405		Amount applied	12	Numeric
1410		Amount applied	12	Numeric
1415		Amount applied	12	Numeric
1420		Amount applied	12	Numeric
1425		NOL future years	12	Numeric
1430	1	Loss or absorption year	4	Numeric
1435	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1440	3	Idaho NOL carry forward deducted on the return	12	Numeric
1445	4	Net capital loss deducted on the federal return	12	Numeric
1450	5	Idaho capital gains deduction claimed on the return	12	Numeric
1455	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1460	7	Idaho net operating loss	12	Numeric
1465	8	Idaho absorption income	12	Numeric
1470		Amount applied	12	Numeric
1475		Amount applied	12	Numeric
1480		Amount applied	12	Numeric
1485		Amount applied	12	Numeric
1490		Year NOL occurred	4	Numeric
1495		Year NOL applied to	4	Numeric
1500		Amount applied	12	Numeric
1505		Amount applied	12	Numeric
1510		Amount applied	12	Numeric
1515		Amount applied	12	Numeric
1520		Amount applied	12	Numeric
1525		NOL future years	12	Numeric
1530	1	Loss or absorption year	4	Numeric
1535	2	Individuals, trusts and estates enter Idaho adjusted income	12	Numeric

		(loss)		
1540	3	Idaho NOL carry forward deducted on the return	12	Numeric
1545	4	Net capital loss deducted on the federal return	12	Numeric
1550	5	Idaho capital gains deduction claimed on the return	12	Numeric
1555	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1560	7	Idaho net operating loss	12	Numeric
1565	8	Idaho absorption income	12	Numeric
1570		Amount applied	12	Numeric
1575		Amount applied	12	Numeric
1580		Amount applied	12	Numeric
1585		Amount applied	12	Numeric
1590		Amount applied	12	Numeric
1595		Year NOL occurred	4	Numeric
1600		Year NOL applied to	4	Numeric
1605		Amount applied	12	Numeric
1610		Amount applied	12	Numeric
1615		Amount applied	12	Numeric
1620		Amount applied	12	Numeric
1625		Amount applied	12	Numeric
1630		Amount applied	12	Numeric
1635		NOL future years	12	Numeric
1640	1	Loss or absorption year	4	Numeric
1645	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1650	3	Idaho NOL carry forward deducted on the return	12	Numeric
1655	4	Net capital loss deducted on the federal return	12	Numeric
1660	5	Idaho capital gains deduction claimed on the return	12	Numeric
1665	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1670	7	Idaho net operating loss	12	Numeric
1675	8	Idaho absorption income	12	Numeric
1680		Amount applied	12	Numeric
1685		Amount applied	12	Numeric
1690		Amount applied	12	Numeric
1695		Amount applied	12	Numeric
1700		Amount applied	12	Numeric

1705		Amount applied	12	Numeric
1710		Year NOL occurred	4	Numeric
1715		Year NOL applied to	4	Numeric
1720		Amount applied	12	Numeric
1725		Amount applied	12	Numeric
1730		Amount applied	12	Numeric
1735		Amount applied	12	Numeric
1740		Amount applied	12	Numeric
1745		Amount applied	12	Numeric
1750		Amount applied	12	Numeric
1755		NOL future years	12	Numeric
1760	1	Loss or absorption year	4	Numeric
1765	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1770	3	Idaho NOL carry forward deducted on the return	12	Numeric
1775	4	Net capital loss deducted on the federal return	12	Numeric
1780	5	Idaho capital gains deduction claimed on the return	12	Numeric
1785	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1790	7	Idaho net operating loss	12	Numeric
1795	8	Idaho absorption income	12	Numeric
1800		Amount applied	12	Numeric
1805		Amount applied	12	Numeric
1810		Amount applied	12	Numeric
1815		Amount applied	12	Numeric
1820		Amount applied	12	Numeric
1825		Amount applied	12	Numeric
1830		Amount applied	12	Numeric
1835		Year NOL occurred	4	Numeric
1840		Year NOL applied to	4	Numeric
1845		Amount applied	12	Numeric
1850		Amount applied	12	Numeric
1855		Amount applied	12	Numeric
1860		Amount applied	12	Numeric
1865		Amount applied	12	Numeric
1870		Amount applied	12	Numeric
1875		Amount applied	12	Numeric
1880		Amount applied	12	Numeric
1885		NOL future years	12	Numeric
1890	1	Loss or absorption year	4	Numeric

1895	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
1900	3	Idaho NOL carry forward deducted on the return	12	Numeric
1905	4	Net capital loss deducted on the federal return	12	Numeric
1910	5	Idaho capital gains deduction claimed on the return	12	Numeric
1915	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
1920	7	Idaho net operating loss	12	Numeric
1925	8	Idaho absorption income	12	Numeric
1930		Amount applied	12	Numeric
1935		Amount applied	12	Numeric
1940		Amount applied	12	Numeric
1945		Amount applied	12	Numeric
1950		Amount applied	12	Numeric
1955		Amount applied	12	Numeric
1960		Amount applied	12	Numeric
1965		Amount applied	12	Numeric
1970		Year NOL occurred	4	Numeric
1975		Year NOL applied to	4	Numeric
1980		Amount applied	12	Numeric
1985		Amount applied	12	Numeric
1990		Amount applied	12	Numeric
1995		Amount applied	12	Numeric
2000		Amount applied	12	Numeric
2005		Amount applied	12	Numeric
2010		Amount applied	12	Numeric
2015		Amount applied	12	Numeric
2020		Amount applied	12	Numeric
2025		NOL future years	12	Numeric

2030	1	Loss or absorption year	4	Numeric
2035	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
2040	3	Idaho NOL carry forward deducted on the return	12	Numeric
2045	4	Net capital loss deducted on the federal return	12	Numeric
2050	5	Idaho capital gains deduction claimed on the return	12	Numeric
2055	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
2060	7	Idaho net operating loss	12	Numeric
2065	8	Idaho absorption income	12	Numeric
2070		Amount applied	12	Numeric
2075		Amount applied	12	Numeric
2080		Amount applied	12	Numeric
2085		Amount applied	12	Numeric
2090		Amount applied	12	Numeric
2095		Amount applied	12	Numeric
3000		Amount applied	12	Numeric
3005		Amount applied	12	Numeric
3010		Amount applied	12	Numeric
3015		Year NOL occurred	4	Numeric
3020		Year NOL applied to	4	Numeric
3025		Amount applied	12	Numeric
3030		Amount applied	12	Numeric
3035		Amount applied	12	Numeric
3040		Amount applied	12	Numeric
3045		Amount applied	12	Numeric
3050		Amount applied	12	Numeric
3055		Amount applied	12	Numeric
3060		Amount applied	12	Numeric
3065		Amount applied	12	Numeric
3070		Amount applied	12	Numeric
3075		NOL future years	12	Numeric

Name(s) as shown on return

Social Security Number or EIN

START-UP COMPANIES: If you are treated as a start-up company for purposes of the federal research credit, check the box. ☐If you elect to be treated as a start-up company for purposes of the Idaho research credit, check the box. ☐

You can't revoke the election once you make it.

CREDIT AVAILABLE SUBJECT TO LIMITATION

- Corporations, other than S corporations, personal holding companies, and service organizations, begin on line 1.
- Individuals, estates, trusts, partnerships, S corporations, personal holding companies and service organizations begin on Line 4.

BASIC RESEARCH PAYMENTS. Only corporations complete lines 1 through 3.

1. Basic research payments paid or incurred during the tax year to qualified organizations	1	
2. Qualified organization base period amount.....	2	
3. Subtract line 2 from line 1. If less than zero, enter zero.....	3	

QUALIFIED RESEARCH EXPENSES PAID OR INCURRED FOR RESEARCH CONDUCTED IN IDAHO

4. Wages for qualified services performed in Idaho	4	
5. Cost of supplies used in Idaho	5	
6. Rental or lease costs of computers used in Idaho	6	
7. Enter the applicable percentage of contract research expenses	7	
8. Total qualified research expenses for research conducted in Idaho. Add lines 4 through 7	8	
9. Enter fixed-base percentage, but not more than 16%, from page 2, Part A or B	9	%
10. Enter average annual Idaho gross receipts from page 2, Part C	10	
11. Base amount. Multiply line 10 by the percentage on line 9.....	11	
12. Subtract line 11 from line 8. If zero or less, enter zero	12	
13. Multiply line 8 by 50%.....	13	
14. Enter the smaller amount from line 12 or line 13.....	14	
15. Add lines 3 and 14.....	15	
16. Credit earned. Multiply line 15 by 5%.....	16	
17. Pass-through share of credit from a partnership, S corporation, estate or trust.....	17	
18. Credit received through unitary sharing. Attach a schedule	18	
19. Carryover of credit for Idaho research activities from prior years.....	19	
20. Credit distributed to partners, shareholders or beneficiaries.....	20	
21. Credit shared with unitary affiliates	21	
22. Total credit available subject to limitations. Add lines 16 through 19 and subtract lines 20 and 21	22	

CREDIT LIMITATIONS

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 28 through 30 on this form.

If you are not claiming the credit for qualifying new employees, complete lines 23 through 30.

23. Enter the Idaho income tax from your tax return.....	23	
24. a. Credit for tax paid to other states.....	24a	
b. Credit for contributions to Idaho educational entities.....	24b	
c. Investment tax credit.....	24c	
d. Credit for contributions to Idaho youth and rehabilitation facilities.....	24d	
e. Credit for production equipment using postconsumer waste.....	24e	
f. Promoter sponsored event credit.....	24f	
g. Add lines 24a through 24f.....	24g	
25. Net income tax after allowance of other credits. Subtract line 24g from line 23.....	25	
26. Total credit available subject to limitations. Enter the amount from line 22.....	26	
27. Credit for Idaho research activities allowed.		
Enter the smaller amount from line 25 or line 26 here and on Form 44, Part I, line 5	27	

CREDIT CARRYOVER

28. Total credit available subject to limitations. Enter the amount from line 22.....	28	
29. Credit allowed. Enter the amount from line 27 or from Form 55, Part III, line 17	29	
30. Credit carryover to future years. Subtract line 29 from line 28. Enter the amount here and on Form 44, Part I, line 5.....	30	

Use Part A or Part B to compute the fixed-base percentage. If you are computing the credit for a company that meets the federal definition of a start-up company or has elected to be treated as a start-up company, skip Part A and use Part B. You will enter the fixed-base percentage on page 1, line 9.

Use Part C to compute the average annual gross receipts attributable to sources in Idaho. You will enter this amount on page 1, line 10.

For Parts A, B and C, Idaho gross receipts are determined using the multistate apportionment rules.

Part A - Fixed-Base Percentage

	Column A Idaho Qualified Research Expenses	Column B Idaho Gross Receipts
1. Enter the amounts for each year		
a. 1984	1a	
b. 1985	1b	
c. 1986	1c	
d. 1987	1d	
e. 1988	1e	
f. Total Idaho Qualified Research Expenses. Add lines 1a through 1e in Column A	1f	
g. Total Idaho Gross Receipts. Add lines 1a through 1e in Column B		1g
2. Fixed-Base Percentage. Divide line 1f by line 1g. Enter the amount here and on page 1, line 9. Do not enter more than 16%		2 %

Part B - Fixed-Base Percentage for Start-Up Companies

For the first five tax years beginning after 1993 for which you have qualified research expenses for research conducted in Idaho, enter on line 1 which tax year after 1993 this tax year is (for example 3rd tax year) and on line 5 enter 3%. You do not need to complete any other lines in Schedule B.

If this is the 6th year or later beginning after 1993 for which you have qualified research expenses for research conducted in Idaho, use the table in the instructions on page 3 to determine the years for which you need to enter the Idaho qualified research expenses and Idaho gross receipts. For example, if this is the 6th tax year beginning after 1993, you will enter the Idaho qualified research expenses and Idaho gross receipts for the 4th and 5th tax years.

	Column A Qualified Research Expenses for Research conducted in Idaho (Column A of table)	Column B Idaho Gross Receipts (Column B of table)
1. Identify the tax year beginning after 1993 this taxable year is		
2. Enter the qualified research expenses for research conducted in Idaho and the Idaho gross receipts for the applicable years. The applicable years can be found in the table in the instructions on page 3		
a. 4th Year	2a	
b. 5th Year	2b	
c. 6th Year	2c	
d. 7th Year	2d	
e. 8th Year	2e	
f. 9th Year	2f	
g. 10th Year	2g	
h. Total qualified research expenses for research conducted in Idaho for applicable years. Add the amounts in Column A	2h	
i. Total Idaho gross receipts for the same tax years. Add the amounts in Column B		2i
3. Divide Line 2h by line 2i		3
4. Percent for applicable year as indicated in the table in the instructions on page 3, column C		4 %
5. Fixed-Base Percentage for Start-Up Companies. Multiply line 3 by line 4. Enter the amount here and on page 1, line 9. Do not enter more than 16%		5 %

Part C - Average Annual Idaho Gross Receipts For the Previous Four Tax Years

1. Enter the Idaho gross receipts for each of the years indicated.	
a. 1st preceding tax year	1a
b. 2nd preceding tax year	1b
c. 3rd preceding tax year	1c
d. 4th preceding tax year	1d
e. Total Annual Idaho Gross Receipts for the Previous Four Tax Years. Add lines 1a through 1d	1e
2. Total Average Annual Idaho Gross Receipts for the Previous Four Tax Years. Divide the amount on line 1e by 4. Enter the amount here and on page 1, line 10	2

FORM 67 CREDITS FOR IDAHO RESEARCH ACTIVITIES

(IF PRESENT IN THE RETURN)

2nd page added to form

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID67bb"
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
ELECTIONS				
090		Start –Up Company for federal research credit	1	1 For Yes 0 or Blank for No
095		Start –Up company for Idaho research credit	1	1 For Yes 0 or Blank for No
100	4	Wages for Qualified Services	12	Numeric
105	5	Cost of Supplies	12	Numeric
110	6	Cost of Computers	12	Numeric
115	7	Applicable Percentage of Contract Expenses	12	Numeric
120	9	Fixed Based Percentage	5	Percentage
125	10	Average Annual Gross Receipts	12	Numeric
130	11	Base Amount	12	Numeric
135	12	Subtract Line 11 from Line 8	12	Numeric
140	13	Multiply line 8 by 50%	12	Numeric
145	14	Enter smaller of line 12 or line 13	12	Numeric
150	15	Add Lines 3 and 14	12	Numeric

155	16	Credit Earned. Multiply Line 15 by 5%	12	Numeric
160	17	Pass-through share of credit	12	Numeric
165	18	Credit from Unitary sharing	12	Numeric
170	19	Carryover credit from Idaho research	12	Numeric
175	20	Credit distributed to partners, shareholders	12	Numeric
180	21	Credit shared with unitary affiliates	12	Numeric
185	22	Total credit available subject to limitations	12	Numeric
190	23	Idaho income tax from your tax return	12	Numeric
195	24a	Credit for taxes paid to other states	12	Numeric
200	24b	Credit for contributions to educational entities	12	Numeric
205	24c	Credit Investment tax credit	12	Numeric
210	24d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
215	24e	Credit for production equipment using post-consumer waste	12	Numeric
220	24f	Promoter-sponsored event credit	12	Numeric
225	24g	Add Lines 24a through 24f	12	Numeric
230	25	Net income after allowances	12	Numeric
235	26	Total credit available	12	Numeric
240	27	Credit for Idaho research activities allowed	12	Numeric
245	28	Total credit available subject to limitations	12	Numeric
250	29	Credit for Idaho research allow	12	Numeric
255	30	Credit carryover to future years	12	Numeric
Part A				
260	Col. A Line 1a	Idaho 1984 Qualified Research	12	Numeric
265	Col. B Line 1a	Idaho 1984 Gross Receipts	12	Numeric
270	Col. A Line 1b	Idaho 1985 Qualified Research	12	Numeric
275	Col. B Line 1b	Idaho 1985 Gross Receipts		
280	Col. A Line 1c	Idaho 1986 Qualified Research	12	Numeric
285	Col. B Line 1c	Idaho 1986 Gross Receipts	12	Numeric

290	Col. A Line 1d	Idaho 1987 Qualified Research	12	Numeric
295	Col. B Line 1d	Idaho 1987 Gross Receipts	12	Numeric
300	Col. A Line 1e	Idaho 1988 Qualified Research	12	Numeric
305	Col. B Line 1e	Idaho 1988 Gross Receipts	12	Numeric
310	Col A Line 1f	Total Qualified Research Expenses	12	Numeric
315	Col B Line 1g	Total Gross Receipts	12	Numeric
320	Line 2	Fixed Based percentage	5	Percentage
Part B				
325	Line 1	Tax Year	4	Alpha Numeric (for example see part B line 1 instructions)
330	Col A Line 2a	Year 4 Idaho Qualified Research	12	Numeric
335	Col B Line 2a	Year 4 Idaho Gross Receipts	12	Numeric
340	Col A Line 2b	Year 5 Idaho Qualified Research	12	Numeric
345	Col B Line 2b	Year 5 Idaho Gross Receipts	12	Numeric
350	Col A Line 2c	Year 6 Idaho Qualified Research	12	Numeric
355	Col B Line 2c	Year 6 Idaho Gross Receipts	12	Numeric
360	Col A Line 2d	Year 7 Idaho Qualified Research	12	Numeric
365	Col B Line 2d	Year 7 Idaho Gross Receipts	12	Numeric
370	Col A Line 2e	Year 8 Idaho Qualified Research	12	Numeric
375	Col B Line 2e	Year 8 Idaho Gross Receipts	12	Numeric
380	Col A Line 2f	Year 9 Idaho Qualified Research	12	Numeric
385	Col B Line 2f	Year 9 Idaho Gross Receipts	12	Numeric
390	Col A Line 2g	Year 10 Idaho Qualified Research	12	Numeric
395	Col B Line 2g	Year 10 Idaho Gross Receipts	12	Numeric
400	Col A Line 2h	Total qualified expense	12	Numeric
405	Col B Line 2i	Total gross receipts	12	Numeric

410	Col B Line 3	Initial fixed base percent	5	Percentage
415	Col B Line 4	Percent for year	5	Percentage
420	Col B Line 5	Start up fixed based percent	5	Percentage
Part C				
425	Line 1a	First year gross receipts	12	Numeric
430	Line 1b	Second year gross receipts	12	Numeric
435	Line 1c	Third year gross receipts	12	Numeric
440	Line 1d	Fourth year gross receipts	12	Numeric
445	Line 1e	Total gross receipts	12	Numeric
450	Line 2	Total annual gross receipts	12	Numeric

IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

2008

Name(s) as shown on return	Social Security Number or EIN
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CREDIT AVAILABLE SUBJECT TO LIMITATION

1. a. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Attach a complete list and approval from the Idaho PUC.</i>	1a	
b. Amount of bonus first-year depreciation claimed on qualified investments acquired during the tax year..	1b	
c. Subtract line 1b from line 1a. This is the amount of qualified investments on which you may earn the broadband equipment investment credit	1c	
2. Credit earned. Multiply line 1c 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. Credit received by transfer. Attach Idaho Statement of Credit Transfer, Form 70	5	
6. Carryover of broadband equipment investment credit from prior years	6	
7. Carryover eliminated due to recapture in 2008. Enter the amount from Form 68R, line 13. Attach Form 68R	7	
8. Credit distributed to partners, shareholders or beneficiaries	8	
9. Credit shared with unitary affiliates.....	9	
10. Credit transferred to another taxpayer.....	10	
11. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 10	11	

CREDIT LIMITATIONS

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 17 through 19 on this form.
If you are not claiming the credit for qualifying new employees, complete lines 12 through 19.

12. Enter the Idaho income tax from your tax return	12	
13. a. Credit for tax paid to other states	13a	
b. Credit for contributions to Idaho educational entities	13b	
c. Investment tax credit	13c	
d. Credit for contributions to Idaho youth and rehabilitation facilities	13d	
e. Credit for production equipment using postconsumer waste	13e	
f. Promoter sponsored event credit	13f	
g. Credit for Idaho research activities.....	13g	
h. Add lines 13a through 13g	13h	
14. Net income tax after other credits. Subtract line 13h from line 12.....	14	
15. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 11 or b. \$750,000	15	
16. Broadband equipment investment credit allowed. Enter the smaller amount from line 14 or line 15 here and on Form 44, Part I, line 6.....	16	

CREDIT CARRYOVER

17. Total credit available subject to limitations. Enter the amount from line 11	17	
18. Broadband equipment investment credit allowed. Enter the amount from line 16 or from Form 55, Part III, line 19	18	
19. Credit carryover to future years. Subtract line 18 from line 17. Enter the amount here and on Form 44, Part I, line 6.....	19	

FORM 68 IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID68bb"
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	1a	Amount of qualified investment	12	Numeric
085	1b	Amount of first year bonus depreciation claimed	12	Numeric
090	1c	Earned qualified investments Subtract line 1b from line 1a.	12	Numeric
095	2	Credit Earned (Line 1 x 3%)	12	Numeric
100	3	Pass-through share of credit	12	Numeric
105	4	Credit received through sharing	12	Numeric
110	5	Credit received by transfer	12	Numeric
115	6	Carryover of broadband equipment investment credit from prior years	12	Numeric
120	7	Credit recaptured in 2008. Amount from line 13, 68R	12	Numeric
125	8	Credit distributed to partners, shareholders, or beneficiaries.	12	Numeric

130	9	Credit shared with unitary affiliates	12	Numeric
135	10	Credit transferred to another taxpayer	12	Numeric
140	11	Total credit available subject to limitations	12	Numeric
145	12	Idaho income tax from tax return	12	Numeric
150	13a	Credit for tax paid to other states.	12	Numeric
155	13b	Credit for contributions to Idaho educational entities	12	Numeric
160	13c	Investment tax credit	12	Numeric
165	13d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
170	13e	Credit for production equipment using post-consumer waste	12	Numeric
175	13f	Promoter-sponsored credit	12	Numeric
180	13g	Credit for Idaho research activities	12	Numeric
185	13h	Add lines 13a through 13g	12	Numeric
190	14	Tax available after all credits Subtract line 13h from line 12	12	Numeric
195	15	Credit allowable subject to limitation of tax. Smaller of amount from line 11 or \$750,000	12	Numeric
200	16	Broadband equipment investment credit allowed.	12	Numeric
205	17	Total credit available	12	Numeric
210	18	Broadband equipment allowed carryover	12	Numeric
215	19	Credit carryover to future years	12	Numeric

RECAPTURE OF IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

Name(s) as shown on return	Social Security Number or EIN
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PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO BROADBAND EQUIPMENT INVESTMENT 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 include the amount of credit transferred. 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 broadband equipment investment credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 2. Do not use this amount to reduce current year's broadband equipment investment credit computed on Form 68				

**FORM 68R RECAPTURE OF IDAHO BROADBAND
EQUIPMENT INVESTMENT 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 "ID68Rb"
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	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 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 the date on Line 5	2	Numeric
130	7-A	Recapture 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 the 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 the 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 the 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 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 the 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 shareholder, partners or beneficiaries	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year	12	Numeric
305	14	Add Lines 12 and 13	12	Numeric
310	15	Recapture of Broadband Equipment Investment credit. Subtract line 14 from line 11	12	Numeric

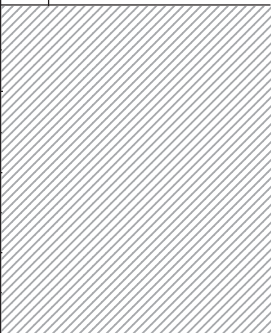
Name(s) as shown on return

Social Security Number or EIN

CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Credit carryover from 2006 (2006 Form 69, line 24)	1	
2. Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2007	2	
3. Credit received through unitary sharing in 2007. Attach a schedule	3	
4. Credit received by transfer in 2007. Attach Form 70	4	
5. Credit recaptured in 2007. Enter the amount from Form 69R, line 13. Attach Form 69R	5	
6. Credit distributed to partners, shareholders or beneficiaries	6	
7. Credit shared with unitary affiliates	7	
8. Credit transferred to another taxpayer in 2007. Attach Form 70	8	
9. Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8	9	

CREDIT LIMITATIONS If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 15 through 17 on this form.
If you are not claiming the credit for qualifying new employees, complete lines 10 through 17.

10. Enter the Idaho income tax from your tax return	10	
11. a. Credit for tax paid to other states	11a	
b. Credit for contributions to Idaho educational entities	11b	
c. Investment tax credit	11c	
d. Credit for contributions to Idaho youth and rehabilitation facilities	11d	
e. Credit for production equipment using postconsumer waste	11e	
f. Promoter sponsored event credit	11f	
g. Credit for Idaho research activities	11g	
h. Broadband equipment investment credit	11h	
i. Add lines 11a through 11h	11i	
12. Net income tax after other credits. Subtract line 11i from line 10	12	
13. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000	13	
14. Incentive investment tax credit allowed. Enter the smaller amount from line 12 or line 13 here and on Form 44, Part I, line 7	14	

CREDIT CARRYOVER

15. Total credit available subject to limitations. Enter the amount from line 9	15	
16. Credit allowed. Enter the amount from line 14 or from Form 55, Part III, line 21	16	
17. Credit carryover to future years. Subtract line 16 from line 15. Enter the amount here and on Form 44, Part 1, line 7	17	

FORM 69 IDAHO INCENTIVE 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 "ID69bb"
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	1	Credit carry over from 2007	12	Numeric
085	2	Pass-through share of credit from a partnership, S Corporation, estate or trust	12	Numeric
090	3	Credit received through unitary sharing in 2008	12	Numeric
095	4	Credit received by transfer in 2008	12	Numeric
100	5	Carryover eliminated due to recapture in 2008. Amount from 69R line 13	12	Numeric
105	6	Credit distributed to partners, shareholders or beneficiaries	12	Numeric
110	7	Credit shared with unitary affiliates	12	Numeric
115	8	Credit transferred to another taxpayer in 2008	12	Numeric
120	9	Total credit available subject to limitations	12	Numeric

125	10	Idaho income tax from tax return	12	Numeric
130	11a	Credit for taxes paid to other states	12	Numeric
135	11b	Credit for contributions to Idaho educational entities	12	Numeric
140	11c	Investment tax credit	12	Numeric
145	11d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
150	11e	Credit for production equipment using post-consumer waste	12	Numeric
155	11f	Promoter-sponsored credit	12	Numeric
160	11g	Credit for Idaho research activities	12	Numeric
165	11h	Broadband equipment investment credit	12	Numeric
170	11i	Add lines 11a through 11h	12	Numeric
175	12	Net income tax after other credits. Subtract line 11i from line 10	12	Numeric
180	13	Credit allowable to limitations (smaller of line 9 or \$500,000)	12	Numeric
185	14	Incentive investment tax credit allowed.	12	Numeric
190	15	Total credit available subject to limitations.	12	Numeric
195	16	Incentive investment tax credit allowed.	12	Numeric
200	17	Credit carryover to future years.	12	Numeric