

2017 Idaho 2-D Barcode Specifications

September
2017



September 1, 2017

Dear Developers:

2-D barcode forms must be approved by the Idaho State Tax Commission prior to providing the software to your clients. The Idaho Form 40 is the only form with the 2D barcode printed on it, but the barcode will contain information from Forms 39R, 75, and 44 as defined in this publication. All changes to specifications are indicated in red.

Highlights for tax year 2017 changes are described below.

All Data:

All alpha characters **must** be in upper case.

Form 40:

Index 4 - updated year
Index 24 - updated year
Index 25 - updated year
Index 89 - updated year
Index 94 - moved to Index 90
Index 90 - moved to Index 91
Index 91 - moved to Index 92
Index 92 - moved to Index 93
Index 93 - moved to Index 94

Form 39R:

No changes

Form 75:

No changes

Form 44:

Index 225- Credit for qualifying new employees allowed, removed
Index 226- Credit for qualifying new employees carryover, removed
Index 237- Biofuel Infrastructure ITC Allowed, removed
Index 238- Biofuel Infrastructure ITC Carryover, removed
Index 245- Biofuel Infrastructure ITC, removed

Idaho 2D Specification Totals:

2134 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.

242 Idaho Form 40 field delimiters (carriage return)

2376 Total characters with field delimiters and all fields at maximum data length.

Sample Idaho 2D Header Information

Software/Form version: A vendor defined version number that reflects the software and form revision used to produce the barcode.

Example:

- Index 1 - Header Version Number "T1"
- Index 2 - Developer Code "1234"
- Index 3 - Taxing Jurisdiction "ID"
- Index 4 - Tax Year "2017"
- Index 5 - Idaho Form Type "40"
- Index 6 - Specification Version "0"
- Index 7 - Software Version "02"

Idaho 2D Test Returns:

- Include a cover letter requesting 2-D barcode approval with a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments
- Test returns will be reviewed to ensure they meet the Idaho State Tax Commission's [Income Tax Substitute Forms Specifications](#). 2D test return packets will be denied if they are not compliant with those specifications.
- Final approval is not granted until the Tax Commission has the opportunity to run a complete 2D barcode test through the production scanner. This does not occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.

Idaho 2D Barcode Approval

- Include a cover letter requesting substitute forms approval with a contact person name, phone number, and e-mail address with your forms.
- Substitute forms will not be accepted by fax. Submit all substitute income tax forms in PDF format to: substituteforms@tax.idaho.gov

Or in paper format to:
Substitute Forms Document Coordinator
Idaho State Tax Commission
P.O. Box 36
800 Park Blvd, Plaza IV
Boise, ID 83712

Contacts for 2-D Barcode

Primary Contact

Electronic Data Management Team
PO Box 36
800 Park Blvd Plaza IV
Idaho 83722
substituteforms@tax.idaho.gov
208-332-6632

Secondary Contact

Evan Stimpson
PO Box 36
800 Park Blvd Plaza IV Boise,
Boise, Idaho 83722
Evan.Stimpson@tax.idaho.gov
208-334-7814

2-D Barcode Record Layout Specifications Idaho Form 40 August 2017

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
1	Header	Version Number	2	Alpha/Numeric	Required entry. "T1" (Standard FTA accepted header field)	
2	Header	Developer Code	4	Alpha/Numeric	Required entry. NACTP ASSIGNED CODE (Standard FTA accepted header field)	
3	Header	Taxing Jurisdiction	2	Alpha	Required entry. "ID"	
4	Header	Tax Year	4	Numeric	Required entry. "2017"	Year updated
5	Header	Idaho Form Type	3	Numeric	Required entry. "40"	
6	Header	Specification Version	1	Numeric	Draft versions of the specifications are not assigned version numbers. Final version = "0", revision thereafter will increase numerically. (Per FTA standard)	
7	Header	Software Version	2	Numeric	Required entry. Identify vendor changes to the software. (Per FTA standard)	
8	Header	Amended Return	1	Alpha	"X" = box is marked. Blank = box is not marked	
9	Header	Amended Reason	1	Numeric	Must be 1, 2, 3, or 4 if Amended Return box is marked	
10	Header	Fiscal year Beginning	8	Numeric	(MMDDYYYY)	
11	Header	Fiscal year Ending	8	Numeric	MMDDYYYY)	
12	Header	Primary First Name	16	Alpha	Required entry, First Name	
13	Header	Primary Middle Initial	1	Alpha	Required entry	
14	Header	Primary Last Name	35	Alpha/Numeric	Required entry Last Name, and suffix if present (i.e. Sr., Jr.)	
15	Header	Primary SSN	9	Numeric	Required entry	
16	Header	Spouse First Name	16	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
17	Header	Spouse Middle Initial	1	Alpha	Required entry if married filing joint or married filing separate otherwise blank.	
18	Header	Spouse Last Name	35	Alpha/Numeric	Required entry if married filing joint or married filing separate otherwise blank.	
19	Header	Spouse SSN	9	Numeric	Required entry if married filing joint or married filing separate otherwise blank.	
20	Header	Mailing Address	35	Alpha/Numeric	Required entry	

21	Header	City	22	Alpha/Numeric	Required entry	
22	Header	State	2	Alpha	Required entry "Standard postal abbreviation"	
23	Header	Zip Code	9	Numeric	Required entry, left justified. Do not zero fill	
24	Header	Prime Deceased in (2017)	1	Alpha	"X" = box is marked. Blank= box is not marked	Year updated
25	Header	Spouse Deceased in (2017)	1	Alpha	"X" = box is marked. Blank= box is not marked	Year updated
26	Return	Filing Status (Single)	1	Alpha	"X" = box is marked. Blank = box is not marked	
27	Return	Married Filing Joint	1	Alpha	"X" = box is marked. Blank = box is not marked	
28	Return	Married Filing Separate	1	Alpha	"X" = box is marked. Blank = box is not marked	
29	Return	Head of Household	1	Alpha	"X" = box is marked. Blank = box is not marked	
30	Return	Qualifying Widow	1	Alpha	"X" = box is marked. Blank = box is not marked	
31	6a	Prime Exemption	1	Numeric	0" if claimed by someone else. Otherwise "1"	
32	6b	Spouse Exemption	1	Numeric	"0" if claimed by someone else. Otherwise "1"	
33	6c	Dependents	2	Numeric	"0" – "99"	
34	6d	Total Exemptions	2	Numeric	"0" – "99"	
35	7	Federal Adjusted Gross Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill)	
36	8	Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
37	9	Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
38	10	Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
39	11	Total Adjusted Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill)	
40	12a	Prime 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked	
41	12a	Spouse 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked	
42	12b	Prime Blind	1	Alpha	"X" = box is marked. Blank = box is not marked	
43	12b	Spouse Blind	1	Alpha	"X" = box is marked. Blank = box is not marked	

44	12c	Claimed dependent	1	Alpha	"X" = box is marked. Blank = box is not marked	
45	13	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 29)	
46	14	State and local income taxes	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
47	15	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
48	16	Standard Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
49	18	Federal Exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
50	19	Taxable Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.)	
51	20	Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
52	22	Income tax paid to other state	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
53	24	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
54	25	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
55	27	Fuels Tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
56	28	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
57	30	Tax from recapture of qualified investments exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
58	31	Public Assistance	1	Alpha	"X" = box is marked. Blank = box is not marked. If box is marked they do not pay the \$10.00 Permanent building fund tax.	
59	31a	Permanent Building fund	2	Numeric	(Significant digits only, no cents, do not zero fill. Only 10 is acceptable). The 10.00 is only applicable if the taxpayer has not marked the public assistance box and they meet the filing requirement	
60	32	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
61	33	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
62	34	Children's Trust Fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
63	35	Special Olympics	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
64	36	Idaho Guard	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	37	American Red Cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	38	Veterans Support	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

67	39	Idaho Food Bank	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	40	Opportunity Scholarship Program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	41	Total Tax plus donations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	42	Grocery Credit computed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	42a	Grocery Credit donation	1	Alpha	"X" = box is marked. Blank = box is not marked. If the box is marked X all the grocery credit will be donated, and will not be refundable on an amended return.	
72	42b	Grocery Credit amount	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	43	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	44a	Special fuel tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	44b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	45	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	46	Estimated Payment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
78	47a	Pass through Withheld	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
79	47b	Pass through Paid by Entity	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
80	48a	Reimbursement Incentive Act Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	48b	Claim of Right Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	50	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	51a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	51b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	51c	Penalty withdraw from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
86	52	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
87	53	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
88	54	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	55	Estimated Tax apply to 2018	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated

90	56a	IAT	1	Alpha	"X" = box is marked. Blank = box is not marked	Index moved from 94 to 90
91	56b	Routing Number	9	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Index moved from 90 to 91
92	56c	Account Number	17	Alpha/Numeric	Account number can be up to 17 characters left justify do not zero fill. Do not use hyphens, spaces or special symbols	Index moved from 91 to 92
93	56d	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	Index moved from 92 to 93
94	56e	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	Index moved from 93 to 94
95	58	Refund from original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
96	59	Tax paid with original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
97		Authorize Preparer Check box	1	Numeric	"X" = box is marked. Blank = box is not marked	
98		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
99		Paid preparer EIN, SSN or PTIN	9	Alpha/Numeric		

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN? Check the box. 8 9
 See page 7 of instructions for the reasons to amend, and enter the number that applies.

For calendar year 2017 or fiscal year beginning 10, ending 11

PLEASE PRINT OR TYPE	Your first name and initial 12 13	Last name 14	Your Social Security number (required) 15	<input checked="" type="checkbox"/> Deceased in 2017 24	
	Spouse's first name and initial 16 17	Last name 18	Spouse's Social Security number (required) 19	<input checked="" type="checkbox"/> Deceased in 2017 25	
	Current mailing address 20		Forms available at tax.idaho.gov		
	City, state, and ZIP Code 21 22 23				

FILING STATUS. Check only one box.
 If married filing jointly or separately, enter spouse's name and Social Security number above.

- 1. **26** Single
- 2. **27** Married filing jointly
- 3. **28** Married filing separately
- 4. **29** Head of household
- 5. **30** Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. **31**
 Spouse b. **32**

c. List your dependents. If you have more than four, continue on Form 39R. Enter the total number here c. **33**

First name	Last name	Social Security number

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. **34**

INCOME. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return	7	35	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	36	00
9. Total. Add lines 7 and 8	9	37	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	38	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	39	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction for Most People Single or Married Filing Separately: \$6,350 Head of Household: \$9,350 Married Filing Jointly or Qualifying Widow(er): \$12,700	12. CHECK —	a. If age 65 or older <input checked="" type="checkbox"/> 40 Yourself <input checked="" type="checkbox"/> 41 Spouse b. If blind <input checked="" type="checkbox"/> 42 Yourself <input checked="" type="checkbox"/> 43 Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input checked="" type="checkbox"/> 44		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	45	00
	14. All state and local income or general sales taxes included on federal Schedule A, line 5	14	46	00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	47	00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	48	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply	18	49	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	50	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	51	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



DON'T STAPLE

21. Tax amount from line 20	21		00
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CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other states' return	22	52	00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23		00
24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	24	53	00
25. TOTAL CREDITS. Add lines 22 through 24	25	54	00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero	26		00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27	55	00
28. Sales/use tax due on untaxed purchases (internet, mail order, and other)	28	56	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	29		00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30	57	00
31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017	31	59	10 00
32. TOTAL TAX. Add lines 26 through 31	32	60	00

DONATIONS. See instructions, page 9. I want to donate to:

33. Nongame Wildlife Conservation Fund	▪ 61	34. Idaho Children's Trust Fund	▪ 62
35. Special Olympics Idaho	▪ 63	36. Idaho Guard and Reserve Family ..	▪ 64
37. American Red Cross of Idaho Fund	▪ 65	38. Veterans Support Fund	▪ 66
39. Idaho Foodbank Fund	▪ 67	40. Opportunity Scholarship Program ..	▪ 68
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	69	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet)	▪ 70		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42	▪ <input checked="" type="checkbox"/>		
To receive your grocery credit, enter the computed amount on line 42	▪ 71		
43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	▪ 43	73	00
44. Special fuels tax refund 74 Gasoline tax refund 75 Include Form 75	44		00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	▪ 45	76	00
46. 2017 Form 51 payment(s) and amount applied from 2016 return	▪ 46	77	00
47. Pass-through income tax. Withheld ▪ 78 Paid by entity ▪ 79 Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act credit ▪ 80 Claim of Right credit ▪ 81 See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49		00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.

50. TAX DUE. Subtract line 49 from line 41	▪	82	00
51. Penalty ▪ 83 Interest from the due date ▪ 84 Enter total	51		00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal	▪ <input checked="" type="checkbox"/>		
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	86	00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	87	00
54. REFUND. Amount of line 53 to be refunded to you	▪	88	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax	▪ 55	89	00

56. DIRECT DEPOSIT. See instructions, page 12. - Check if final deposit destination is outside the U.S.

▪ Routing No. **9 1** Account No. **9 2** Type of **93** Checking
Account: **94** Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

57. Total due (line 52) or overpaid (line 53) on this return	57		00
58. Refund from original return plus additional refunds	▪ 58	95	00
59. Tax paid with original return plus additional tax paid	▪ 59	96	00
60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59	60		00

97 Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE ▪ Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)
Date	Preparer's EIN, SSN, or PTIN
Taxpayer's phone number 98	Preparer's address and phone number
Paid preparer's signature	



2-D Barcode Record Layout Specifications Idaho. Form 39R

Section A Additions

100	1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
101	2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
102	3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
103	4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
104	5	Bonus Depreciation (Additions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
105	6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section B Subtractions

106	1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
107	1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
108	2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	3	Interest from U.S. government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
110	4	Energy Efficiency Upgrades	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

123	17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	19	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	20	Worker's compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	21	Bonus Depreciation (Subtractions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	22	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section C Retirement Benefits Deduction						
129	1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section D Credit for Income Tax Paid to Other States						
133	D	State Name credit for taxes paid	2	Alpha	Abbreviated state name of where taxes were paid, if more than one state you must attach additional 39R's. Example Idaho "ID"	
134	2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
136	7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section E Credits for Contributions						
137	1	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
138	2	Youth and Rehab. Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
139	3	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Name(s) as shown on return _____ Social Security number _____

A. Additions. See instructions, page 20.

1. Federal net operating loss carryover included in Form 40, line 7	1	100	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	101	00
3. Non-Idaho state and local bond interest and dividends	3	102	00
4. Idaho college savings account withdrawal	4	103	00
5. Bonus depreciation. Include computations	5	104	00
6. Other additions. Include explanation	6	105	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7		00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover 106 Idaho net operating loss carryback 107 Enter total here	1		00
2. State income tax refund, if included in federal income	2	108	00
3. Interest from U.S. Government obligations	3	109	00
4. Energy efficiency upgrades	4	110	00
5. Alternative energy devices deduction			

Year Acquired	Type of Device	Total Cost	Percent		
a. 2017		\$	X 40% = 5a		00
b. 2016		\$	X 20% = 5b		00
c. 2015		\$	X 20% = 5c		00
d. 2014		\$	X 20% = 5d		00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e	111	00
6. Child/dependent care. Include federal Form 2441	6	112	00
7. Social Security and railroad benefits, if included in federal income	7	113	00
8. Retirement benefits deduction. Complete Part C	8	114	00
9. Technological equipment donation	9	115	00
10. Idaho capital gains deduction. Include Form CG	10	116	00
11. Active duty military pay earned outside of Idaho	11	117	00
12. Adoption expenses	12	118	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	119	00
14. Idaho college savings program	14	120	00
15. Maintaining a home for the aged or developmentally disabled	15	121	00
16. Idaho lottery winnings, less than \$600 per prize	16	122	00
17. Income earned on a reservation by an American Indian	17	123	00
18. Health insurance premiums	18	124	00
19. Long-term care insurance	19	125	00
20. Workers' compensation insurance	20	126	00
21. Bonus depreciation. Include computations	21	127	00
22. Other subtractions. Include explanation	22	128	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23		00

C. Retirement benefits deduction. See instructions, page 21, for qualified retirement benefits.

1. If single, enter \$32,244, or if married filing jointly, enter \$48,366	1	129	00
2. Federal Railroad Retirement benefits received	2	130	00
3. Social Security benefits received	3	131	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	132	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6		00

2-D Barcode Record Layout Specifications Idaho. Form 75

Section II. Business Activities

140	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	
141	2	Logging	1	Alpha	"X" = box is marked. Blank = box is not marked	
142	3	Construction	1	Alpha	"X" = box is marked. Blank = box is not marked	
143	4	Trucking	1	Alpha	"X" = box is marked. Blank = box is not marked	
144	5	Manufacturing	1	Alpha	"X" = box is marked. Blank = box is not marked	
145	6	Landscaping, tree	1	Alpha	"X" = box is marked. Blank = box is not marked	
146	7	Well drilling	1	Alpha	"X" = box is marked. Blank = box is not marked	
147	8	Equipment Rental	1	Alpha	"X" = box is marked. Blank = box is not marked	
148	9	Concrete/Asphalt	1	Alpha	"X" = box is marked. Blank = box is not marked	
149	10	Excavating	1	Alpha	"X" = box is marked. Blank = box is not marked	
150	11	Golf course	1	Alpha	"X" = box is marked. Blank = box is not marked	
151	12	Outfitter	1	Alpha	"X" = box is marked. Blank = box is not marked	
152	13	Mining	1	Alpha	"X" = box is marked. Blank = box is not marked	
153	14	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	

Section III. Nontaxable Use

154	1	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
155	2	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
156	3	Refrigeration unit	1	Alpha	"X" = box is marked. Blank = box is not marked	
157	4	Intrastate motor off highway	1	Alpha	"X" = box is marked. Blank = box is not marked	
158	5	IFTA power	1	Alpha	"X" = box is marked. Blank = box is not marked	
159	6	Intrastate Motor Power Takeoff/Aux Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
160	7	Federal, State	1	Alpha	"X" = box is marked. Blank = box is not marked	
161	8	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
162	9	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
163	10	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	

164	11	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
165	12	Refrigeration	1	Alpha	"X" = box is marked. Blank = box is not marked	
166	13	IFTA auxiliary	1	Alpha	"X" = box is marked. Blank = box is not marked	
167	14	Intrastate Motor Auxiliary Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
168	15	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
169	16	Commercial boat	1	Alpha	"X" = box is marked. Blank = box is not marked	
170	17	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	

Section IV. Total Refund or Tax Due

171	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
172	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
173	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
174	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
175	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
176	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
177	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section V. Fuels Tax Refund

178	1a	Total tax-paid gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
179	1b	Total tax-paid Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
180	1c	Total tax-paid Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
181	1d	Total tax-paid Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
182	1e	Total tax-paid Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
183	1f	Total tax-paid CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
184	1g	Total tax-paid LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
185	2a	Total Nontaxable Gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
186	2b	Total Nontaxable Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
187	2c	Total Nontaxable Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
188	2d	Total Nontaxable Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
189	2e	Total Nontaxable Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
190	2f	Total Nontaxable CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	

191	2g	Total Nontaxable LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VI. Fuels Tax Due						
192	1a	Taxable gallons gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
193	1b	Taxable gallons Av gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
194	1c	Taxable gallons Jet fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
195	1d	Taxable gallons Undyed diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
196	1e	Taxable gallons Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
197	1f	Taxable gallons CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
198	1g	Taxable gallons LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VII. Use Tax Due						
199	1a	Gasoline gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
200	1b	Av gas gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
201	1c	Jet Fuel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
202	1d	Undyed diesel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
203	1e	Propane gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
204	1f	CNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
205	1g	LNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
206	2a	Average price per gallon of gas	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
207	2b	Average price per gallon AV gas	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
208	2c	Average price per gallon jet fuel	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
209	2d	Average price per gallon undyed diesel	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
210	2e	Average price per gallon propane	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
211	2f	Average price per gallon CNG	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
212	2g	Average price per gallon LNG	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
213	4a	Federal tax per gallon gas	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
214	4b	Federal tax per gallon AV gas	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
215	4c	Federal tax per gallon jet fuel	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	

216	4d	Fed. tax per gallon undyed diesel	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
217	4e	Federal tax per gallon propane	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
218	4f	Federal tax per gallon CNG	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
219	4g	Federal tax per gallon LNG	5		9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	

IDAHO FUELS USE REPORT

FOR FUEL BOUGHT ON OR AFTER JULY 1, 2015

PLEASE PRINT OR TYPE

Name
Assumed Business Name (DBA)
Address
City, State, and Zip Code

Social Security Number

▪	□	□	□	-	□	□	-	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---

Federal Employer Identification Number

▪	□	□	-	□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---

Section I. FILING PERIOD Beginning _____, _____ and ending ▪ _____, _____

Use this form for fuel purchased on or after July 1, 2015.

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

State use only

□	□	□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---

Section II. BUSINESS ACTIVITIES Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 140 1. <input type="checkbox"/> Farming | 145 6. <input type="checkbox"/> Landscaping & tree service | 150 11. <input type="checkbox"/> Golf course |
| 141 2. <input type="checkbox"/> Logging | 146 7. <input type="checkbox"/> Well drilling | 151 12. <input type="checkbox"/> Outfitter |
| 142 3. <input type="checkbox"/> Construction | 147 8. <input type="checkbox"/> Equipment rental/leasing | 152 13. <input type="checkbox"/> Mining |
| 143 4. <input type="checkbox"/> Trucking | 148 9. <input type="checkbox"/> Concrete/asphalt/gravel | 153 14. <input type="checkbox"/> Other (describe) _____ |
| 144 5. <input type="checkbox"/> Manufacturing | 149 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in

*IDAHO TAX-PAID gasoline used in

- | | |
|--|---|
| 154 1. <input type="checkbox"/> Stationary engines | 163 10. <input type="checkbox"/> Stationary engines |
| 155 2. <input type="checkbox"/> Unregistered equipment (list) _____ | 164 11. <input type="checkbox"/> Unregistered equipment (list) _____ |
| 156 3. <input type="checkbox"/> Refrigeration unit with separate tank | 165 12. <input type="checkbox"/> Refrigeration unit with separate tank |
| 157 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV) | 166 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC) |
| 158 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) | 167 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) |
| 159 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) | 168 15. <input type="checkbox"/> Aircraft (see instructions) |
| 160 7. <input type="checkbox"/> Federal, state, and local government motor vehicles | 169 16. <input type="checkbox"/> Commercial motor boat |
| 161 8. <input type="checkbox"/> Aircraft (see instructions) | 170 17. <input type="checkbox"/> Other (describe) _____ |
| 162 9. <input type="checkbox"/> Other (describe) _____ | |

* Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.

Section IV. Total refund or tax due

Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	▪	\$	171
2. Special fuels tax refund from page 2, Section V, line 6	▪		172
3. Gasoline tax due from page 2, Section VI, line 4.....	▪		173
4. Special fuels tax due from page 2, Section VI, line 5	▪		174
5. Total of use tax due from page 2, Section VII, line 8	▪		175
<input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____			
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	▪	□	□
		□	□
		1	7
		6	
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	▪	□	□
		□	□
		1	7
		7	

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE	Authorized signature	Date
	Title	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

Call 334-7660 in the Boise area or toll-free at (800) 972-7660.

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Section V. FUELS TAX REFUND	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Total tax-paid gallons purchased from all sources (whole gallons) ..	178	179	180	181	182	183	184	
2. Total nontaxable gallons (whole gallons).....	185	186	187	188	189	190	191	
3. Tax rate32	.07	.06	.32	.232	.32	.349	
4. Fuels tax refund								
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....								
6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2.....								

Section VI. FUELS TAX DUE	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Taxable gallons (whole gallons)	192	193	194	195	196	197	198	
2. Tax rate32	.07	.06	.32	.232	.32	.349	
3. Fuels tax due.....								
4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3.....								
5. Special fuels tax due. Add line 3, columns D, E & F, and G. Enter here and on page 1, Section IV, line 4.....								

Section VII. USE TAX DUE	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Number of gallons from Section V, line 2	199	200	201	202	203	204	205	
2. Average price per gallon (carry 4 decimal places x.xxxx)....	206	207	208	209	210	211	212	
3. Less state fuels tax/gallon								
4. Less federal fuels tax/gallon	213	214	215	216	217	218	219	
5. The base cost per gallon (line 2 less 3 & 4)								
6. Total amount subject to use tax (multiply line 1 by line 5)								
7. Use tax due (multiply line 6 by 6%).....								
8. Use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5.....								

* Includes Biodiesel and Biodiesel Blends
 ** Rate change effective July 1, 2015

2-D Barcode Record Layout Specifications Idaho. Form 44

Part I - Business Income Tax Credits

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
220	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	2a	Credit for production equipment using post-consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	2b	Credit for production equipment using post-consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	3	Promoter sponsored event credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Removed
226	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Removed
225	4a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	4b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	5a	Broadband equipment investment credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	5b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	6a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	6b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	7a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	7b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	8a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	8b	Small employer new jobs tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	10a	Biofuel Infrastructure ITC Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Removed
238	10b	Biofuel Infrastructure ITC Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Removed
235	9	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Part II-Recapture of Income Tax Credits						
236	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	2	Recapture of broadband equipment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	3	Recapture of small employer's investment tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	4	Recapture of small employer's real property	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	5	Recapture of small employer's new job	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
245	6	Biofuel Infrastructure ITC	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Removed
241	6	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	Static	End of Record Ind.	5	Alpha	**EOD* (Standard FTA accepted trail field.)	

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2017

Name(s) as shown on return	Social Security number or EIN
----------------------------	-------------------------------

PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed	Carryover
1. Investment tax credit. Include Form 49	1	220	221
2. Credit for production equipment using post-consumer waste	2	222	223
3. Promoter-sponsored event credit	3	224	
4. Credit for Idaho research activities. Include Form 67	4	225	226
5. Broadband equipment investment credit. Include Form 68	5	227	228
6. Small employer investment tax credit. Include Form 83	6	229	230
7. Small employer real property improvement tax credit. Include Form 84	7	231	232
8. Small employer new jobs tax credit. Include Form 85	8	233	234
9. Total business income tax credits allowed. Add lines 1 through 8	9	235	

PART II — TAX FROM RECAPTURE OF BUSINESS INCOME TAX CREDITS

Tax from recapture of:

1. Investment tax credit. Include Form 49R	1		236
2. Broadband equipment investment credit. Include Form 68R	2		237
3. Small employer investment tax credit. Include Form 83R	3		238
4. Small employer real property improvement tax credit. Include Form 84R	4		239
5. Small employer new jobs tax credit. Include Form 85R	5		240
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6		241