

2019 Idaho 2-D Barcode Specifications

September
2019



September 2019

Dear Developers:

2019 changes included are:

Addition of the Idaho State Tax Commission Logo for main forms

Index 66 has returned to Red Cross of Idaho Donation

Form 40 line format change for City/State/Zip, but indexes remain the same

Form 40 household dependent form change, but indexes remain the same

Index 79&80 have been updated on the Form 40. The lines have been interchanged.

Form 39R - section C has been incorporated into section B. All remaining sections have been relabled

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 2019 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 66 - American Red Cross donation updated

Index 79 - Line number updated

Index 80 - Line number updated

Index 90 – updated year

Form 39R:

Index 112- updated year

Index 113- updated year

Index 114- updated year

Index 115 - updated year

Index 119-123 - updated retirement elements (condensing section C into section B)

Index 124-138 - Line numbers updated

Form 75:

No changes

Form 44:

No changes

Idaho 2D Specification Totals:

2194 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.

247 Idaho Form 40 field delimiters (carriage return)

2441 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 "2019"
- 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

Contacts for 2-D Barcode

Primary Contact

Electronic Data Management Team
PO Box 36
11321 W. Chinden Blvd
Bldg 2
Boise, ID 83714-1021
substituteforms@tax.idaho.gov
208-332-6632

Secondary Contact

Evan Stimpson
PO Box 36
11321 W. Chinden Blvd
Bldg 2
Boise, Idaho 83714-1021
Evan.Stimpson@tax.idaho.gov
208-334-7814

2-D Barcode Record Layout Specifications Idaho Form 40 September 2019

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. "2019"	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 (2019)	1	Alpha	"X" = box is marked. Blank= box is not marked	Year updated
25	Header	Spouse Deceased in (2019)	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	1	Numeric	"0" if claimed by someone else. Otherwise "1"	

32	6b	Spouse	1	Numeric	"0" if claimed by someone else. Otherwise "1"
33	6c	Dependents	2	Numeric	"0" – "99"
34	6d	Total Household	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	Qualified business income deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.
40	12	Total Adjusted Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.
41	13a	Prime 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked
42	13a	Spouse 65 or older	1	Alpha	"X" = box is marked. Blank = box is not marked
43	13b	Prime Blind	1	Alpha	"X" = box is marked. Blank = box is not marked
44	13b	Spouse Blind	1	Alpha	"X" = box is marked. Blank = box is not marked
45	13c	Claimed dependent	1	Alpha	"X" = box is marked. Blank = box is not marked
46	14	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 17)
47	15	State and local income taxes	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)
48	16	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
49	17	Standard Deduction	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	Idaho Child Tax Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
55	26	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
56	28	Fuels Tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
57	29	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
58	31	Tax from recapture of qualified investments exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
59	32	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.
60	32a	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
61	33	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
62	34	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
63	35	Children's Trust Fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)
64	36	Special Olympics	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)

65	37	Idaho Guard	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	38	American Red Cross	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Element Change
67	39	Veterans Support	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	40	Idaho Food Bank	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	41	Opportunity Scholarship Program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
70	42	Total Tax plus donations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	43	Grocery Credit computed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	43a	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.	
73	43b	Grocery Credit amount	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	44	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	45a	Special fuel tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	45b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	46	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
78	47	Estimated Payment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
79	48a	Pass through Paid by Entity	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Element Change
80	48b	Pass through Withheld	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Element Change
81	49a	Reimbursement Incentive Act Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	49b	Claim of Right Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	51	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	52a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	52b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
86	52c	Penalty withdraw from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
87	53	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
88	54	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	55	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	56	Estimated Tax apply to 2020	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
91	57a	IAT	1	Alpha	"X" = box is marked. Blank = box is not marked	
92	57b	Routing Number	9	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
93	57c	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	
94	57d	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
95	57e	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
96	59	Refund from original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

97	60	Tax paid with original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
98		Authorize Preparer Check box	1	Numeric	"X" = box is marked. Blank = box is not marked	
99		Paid preparer EIN, SSN or PTIN	9	Alpha/ Numeric		
100		Daytime Phone	10	Numeric	Left justified. Do not zero fill	

Amended Return? Check the box. 8 State Use Only 9

For calendar year 2019 or fiscal year beginning 10, ending 11

Personal information section including names, Social Security numbers, and addresses.

Filing Status section with options: Single, Married filing jointly, Married filing separately, Head of Household, Qualifying widow(er).

Household section with fields for Yourself, Spouse, Dependents, and Total Household.

Table for listing dependents with columns for name, SSN, and birthdate.

Income section table with rows for federal adjusted gross income, additions, and total adjusted income.

Tax Computation section table with rows for standard deduction, itemized deductions, and tax from tables.

Don't Staple

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.



21. Tax amount from line 20 21 00

Credits. Limits apply. See instructions, page 9.

Table with 3 columns: Line number, Amount, and Total. Rows 22-27 include income tax paid to other states, total credits, business income tax credits, Idaho Child Tax Credit, and Total Credits.

Other Taxes. See instructions, page 10.

Table with 3 columns: Line number, Amount, and Total. Rows 28-33 include Fuels use tax due, Sales/use tax due on untaxed purchases, Total tax from recapture, Tax from recapture of QIE, Permanent building fund tax, and Total Tax.

Donations. See instructions, page 10. I want to donate to:

Table with 3 columns: Line number, Amount, and Total. Rows 34-42 include Idaho Nongame Wildlife Fund, Special Olympics Idaho, American Red Cross of Idaho Fund, Idaho Foodbank Fund, Idaho Children's Trust Fund, Idaho Guard & Reserve Family, Veterans Support Fund, Opportunity Scholarship Program, and Total Tax Plus Donations.

Payments and Other Credits.

Table with 3 columns: Line number, Amount, and Total. Rows 43-50 include Grocery Credit, Maintaining a home for family member, Special fuels tax refund, Idaho income tax withheld, 2019 Form 51 payments, Pass-through income tax, Tax Reimbursement Incentive credit, and Total Payments and Other Credits.

Tax Due or Refund. See instructions, page 13.

Table with 3 columns: Line number, Amount, and Total. Rows 51-56 include Tax Due, Penalty, Total Due, Overpaid, Refund, and Estimated Tax.

57. Direct Deposit. See instructions, page 13. [91] Check if final deposit destination is outside the U.S. Routing No. [92] Account No. [93] Type of [94] Checking Account: [95] Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.

Table with 3 columns: Line number, Amount, and Total. Rows 58-61 include Total due, Refund from original return, Tax paid with original return, and Amended tax due or refund.

[98] 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 section with fields for Your signature, Spouse's signature, Date, Paid preparer's signature, Preparer's EIN, SSN, PTIN, and Taxpayer's phone number.

Preparer's address, State, ZIP Code, and Preparer's phone number fields.



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

101	1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
102	2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
103	3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
104	4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
105	5	Bonus Depreciation (Additions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
106	6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Form 39R Section B. Subtractions						
107	1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
108	1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
110	3	Interest from U.S, government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	4	Energy Efficiency Upgrades	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	5a	Alternative Energy 2019	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
113	5b	Alternative Energy 2018	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
114	5c	Alternative Energy 2017	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
115	5d	Alternative Energy 2016	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year Updated
116	5e	Alternative Energy - Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	8a	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Element
120	8b	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Element
121	8c	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Element
122	8e	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Element
123	8f	Retirement Benefits Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New Element
124	9	Technological Equipment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
125	10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
126	11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
127	12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
128	13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
129	14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
130	15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
131	16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
132	17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
133	18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
134	19	Long-Term care Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change

135	20	Worker's compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
136	21	Bonus Depreciation (Subtractions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
137	22	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Line Change
Form 39R Section C. Credit for income tax paid to other states						
138	C	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"	Line Change
139	2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
140	6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
141	7	Total Line	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Form 39R Section D. Credits for Idaho educational entity and Idaho Youth and rehabilitation contributions						
142	1	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
143	2	Youth and Rehab. Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
144	3	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Names as shown on return

Social Security number

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7	▪	1	101	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	▪	2	102	00
3. Non-Idaho state and local bond interest and dividends	▪	3	103	00
4. Idaho college savings account withdrawal	▪	4	104	00
5. Bonus depreciation. Include Form 4562s	▪	5	105	00
6. Other additions. Include explanation	▪	6	106	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	▪	7		00

B. Subtractions. See instructions, page 28.

1. Idaho net operating loss carryover	▪	<u>107</u>		
Idaho net operating loss carryback	▪	<u>108</u>	Enter total here	00
2. State income tax refund, if included in federal income	▪	2	109	00
3. Interest from U.S. government obligations	▪	3	110	00
4. Energy efficiency upgrades	▪	4	111	00

5. Alternative energy device deduction

Year Acquired	Type of Device	Total Cost	Percentage					
a. 2019		\$	X 40% =	5a	▪	112	00	
b. 2018		\$	X 20% =	5b	▪	113	00	
c. 2017		\$	X 20% =	5c	▪	114	00	
d. 2016		\$	X 20% =	5d	▪	115	00	

e. Add lines 5a through 5d. Can't exceed \$5,000	▪	5e	116	00
6. Child/dependent care. Complete worksheet on page 29 and include federal Form 2441	▪	6	117	00
7. Social Security and railroad benefits, if included in federal income	▪	7	118	00

8. Retirement benefits deduction

a. If single, enter \$34,332 or if married filing jointly, enter \$51,498	▪	8a	119	00
b. Federal Railroad Retirement benefits received	▪	8b	120	00
c. Social Security benefits received	▪	8c	121	00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero		8d		00
e. Qualified retirement benefits included in federal income	▪	8e	122	00

f. Enter the smaller of line 8d or 8e here	▪	8f	123	00
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9. Technological equipment donation	▪	9	124	00
10. Idaho capital gains deduction. Include Form CG	▪	10	125	00
11. Active duty military pay earned outside of Idaho	▪	11	126	00
12. Adoption expenses	▪	12	127	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial Institution _____ Account number _____	▪	13	128	00
14. Idaho college savings program	▪	14	129	00
15. Maintaining a home for the aged or developmentally disabled	▪	15	130	00
16. Idaho lottery winnings, less than \$600 per prize	▪	16	131	00
17. Income earned on a reservation by an American Indian	▪	17	132	00

Names as shown on return		Social Security number		
18. Health insurance premiums	▪	18	133	00
19. Long-term care insurance	▪	19	134	00
20. Workers' compensation insurance	▪	20	135	00
21. Bonus depreciation. Include Form 4562s	▪	21	136	00
22. Other subtractions. Include explanation	▪	22	137	00
23. Total subtractions. Add lines 1 through 4, 5e through 7 and 8f through 22. Enter here and on Form 40, line 10	▪	23		00

C. Credit for income tax paid to other states. See instructions, page 35.

This credit is being claimed for taxes paid to: ▪ 138 (State name)

1. Idaho tax, Form 40, line 20	1		00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions	2	139	00	
3. Idaho adjusted income. See instructions	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5			00
6. Other state's tax due minus its income tax credits	6		140	00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7		141	00

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 36.

1. Credit for Idaho educational entity contributions	1	142	00
2. Credit for Idaho youth and rehabilitation facility contributions	2	143	00
3. Credit for live organ donation expenses	3	144	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 37.

- Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? Yes No
- Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? Yes No
- List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)

2-D Barcode Record Layout Specifications Idaho. Form 75

145	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	
146	2	Logging	1	Alpha	"X" = box is marked. Blank = box is not marked	
147	3	Construction	1	Alpha	"X" = box is marked. Blank = box is not marked	
148	4	Trucking	1	Alpha	"X" = box is marked. Blank = box is not marked	
149	5	Manufacturing	1	Alpha	"X" = box is marked. Blank = box is not marked	
150	6	Landscaping, tree	1	Alpha	"X" = box is marked. Blank = box is not marked	
151	7	Well drilling	1	Alpha	"X" = box is marked. Blank = box is not marked	
152	8	Equipment Rental	1	Alpha	"X" = box is marked. Blank = box is not marked	
153	9	Concrete/Asphalt	1	Alpha	"X" = box is marked. Blank = box is not marked	
154	10	Excavating	1	Alpha	"X" = box is marked. Blank = box is not marked	
155	11	Golf course	1	Alpha	"X" = box is marked. Blank = box is not marked	
156	12	Outfitter	1	Alpha	"X" = box is marked. Blank = box is not marked	
157	13	Mining	1	Alpha	"X" = box is marked. Blank = box is not marked	
158	14	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
Section III. Nontaxable Use						
159	1	Stationery engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
160	2	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
161	3	Refrigeration unit	1	Alpha	"X" = box is marked. Blank = box is not marked	
162	4	Intrastate motor off highway	1	Alpha	"X" = box is marked. Blank = box is not marked	
163	5	IFTA power	1	Alpha	"X" = box is marked. Blank = box is not marked	
164	6	Intrastate Motor Power Takeoff/ Aux Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
165	7	Federal, State	1	Alpha	"X" = box is marked. Blank = box is not marked	
166	8	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
167	9	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
168	10	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
169	11	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
170	12	Refrigeration	1	Alpha	"X" = box is marked. Blank = box is not marked	
171	13	IFTA auxiliary	1	Alpha	"X" = box is marked. Blank = box is not marked	
172	14	Intrastate Motor Auxiliary Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
173	15	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
174	16	Commercial boat	1	Alpha	"X" = box is marked. Blank = box is not marked	
175	17	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
Section IV. Total Refund or Tax Due						
176	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
177	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

178	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
179	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
180	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
181	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section V. Fuels Tax Refund						
183	1a	Total tax-paid gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
184	1b	Total tax-paid Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
185	1c	Total tax-paid Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
186	1d	Total tax-paid Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
187	1e	Total tax-paid Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
188	1f	Total tax-paid CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
189	1g	Total tax-paid LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
190	2a	Total Nontaxable Gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
191	2b	Total Nontaxable Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
192	2c	Total Nontaxable Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
193	2d	Total Nontaxable Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
194	2e	Total Nontaxable Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
195	2f	Total Nontaxable CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
196	2g	Total Nontaxable LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VI. Fuels Tax Due						
197	1a	Taxable gallons gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
198	1b	Taxable gallons Av gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
199	1c	Taxable gallons Jet fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
200	1d	Taxable gallons Undyed diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
201	1e	Taxable gallons Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
202	1f	Taxable gallons CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
203	1g	Taxable gallons LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VII. Use Tax Due						
204	1a	Gasoline gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
205	1b	Av gas gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
206	1c	Jet Fuel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
207	1d	Undyed diesel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
208	1e	Propane gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
209	1f	CNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
210	1g	LNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	

211	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	
212	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	
213	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	
214	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	
215	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	
216	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	
217	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	
218	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	
219	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	
220	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	
221	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	
222	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	
223	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	
224	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	

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).....	183	184	185	186	187	188	189	
2. Total nontaxable gallons (whole gallons).....	190	191	192	193	194	195	196	
3. Tax rate.....	.32	.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 USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel**	E Propane	F CNG	G LNG	H Totals
1. Total taxable gallons (whole gallons).....	197	198	199	200	201	202	203	
2. Tax rate.....	.32	.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. SALES 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.....	204	205	206	207	208	209	210	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	211	212	213	214	215	216	217	
3. State fuels tax per gallon.....								
4. Federal fuels tax per gallon.....	218	219	220	221	222	223	224	
5. The base cost per gallon (subtract 3 & 4 from line 2).....								
6. Total amount subject to sales use tax (multiply line 1 by line 5).....								
7. Sales use due (multiply line 6 by 6%).....								
8. Sales 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

2-D Barcode Record Layout Specifications Idaho. Form 44

225	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
227	2a	Credit for production equipment using post-consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	2b	Credit for production equipment using post-consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	3	Promoter sponsored event credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	4a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	4b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	5a	Broadband equipment investment credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	5b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	6a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
235	6b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	7a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	7b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	8a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	8b	Small employer new jobs tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	9	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Form 44 Part II - Tax from Recapture of Business Income Tax Credits

241	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	2	Recapture of broadband equipment	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
243	3	Recapture of small employer's invest tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
244	4	Recapture of small employer's real	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
245	5	Recapture of small employer's new job	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
246	6	Total Tax and Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
247	Static	End of Record Ind.	5	Alpha	**EOD* (Standard FTA accepted trail field.)	

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	225	▪	226
2. Credit for production equipment using post-consumer waste	2	227	▪	228
3. Promoter-sponsored event credit	3	229		
4. Credit for Idaho research activities. Include Form 67	4	230	▪	231
5. Broadband equipment investment credit. Include Form 68	5	232	▪	233
6. Small employer investment tax credit. Include Form 83	6	234	▪	235
7. Small employer real property improvement tax credit. Include Form 84	7	236	▪	237
8. Small employer new jobs tax credit. Include Form 85	8	238	▪	239
9. Total business income tax credits allowed. Add lines 1 through 8 ...	9	240		

Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:			
1. Investment tax credit. Include Form 49R	▪	1	241
2. Broadband equipment investment credit. Include Form 68R	▪	2	242
3. Small employer investment tax credit. Include Form 83R	▪	3	243
4. Small employer real property improvement tax credit. Include Form 84R	▪	4	244
5. Small employer new jobs tax credit. Include Form 85R	▪	5	245
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	▪	6	246