ISTC Bulletin 12/18/2024

Good afternoon,

Our forms committee has given final approval on the 2024 versions of the 49E and 49ER as of December 17th, 2024. An updated copy of these two 2024 forms have been uploaded to SES and are up to date for current year forms. We appreciate your patience as we had some unexpected delays.

You may notice that the Form 49E has the year as 2025. Upon a property tax form error, our forms committee did not produce a 2024 version of this form last year. The 2025 version is the proper one for tax year 2024. If you need to produce a 2024 version for a 2023 return, our staff has stated that a 2023 or 2025 attachment of the form will suffice due to their error. From this point onward the 49E will always be a year ahead of the tax year. For example, filing a return for tax year 2022 the proper 49E will be for year 2023 (the succeeding year).

If you have any questions regarding the 49E, please contact our property tax expert Kathlynn Ireland at [kathlynn.ireland@tax.idaho.gov](mailto:kathlynn.ireland@tax.idaho.gov).

Thank you.