

A. Extension of Time Validity

Use Form ABE-ES to calculate any payment due for a valid tax year 2024 extension or make estimated payments for tax year 2025 (check the appropriate year on the form). If you can't file your 2024 Idaho tax return by on or before the 15th day of the 4th month following the close of the tax year (original due date), you'll be allowed an automatic six-month extension if you've paid at least one of the following:

- 80% of the estimated tax due on your 2024 return.
- 100% of the income tax reported on your 2023 return (if you filed a return). Doesn't apply if you've never filed a return in Idaho.

If you qualify for the automatic extension, file your extended tax return by six months after the original due date.

An extension of time to file your return isn't an extension of time to pay your tax.

Complete the Extension of Time Payment worksheet in Section C to calculate the payment due. Payments must be made online or postmarked by the original due date.

B. ABE Election Validity

Submitting Form ABE-ES does not constitute a valid ABE election unless the total of the ABE-ES payments qualifies as a valid extension and other applicable factors listed below are met.

- Your entity type is either **S Corporation** or **Partnership**.
- Your ABE-elected return, or Form ABE Entity Election, is signed by an officer, manager, or member of the electing entity.
- The ABE tax is paid on or before the original due date.
- The ABE-elected return was received after the due date with a valid extension.
- The amended ABE-elected return was received after the original due date, and the original return was ABE-elected, or the amended ABE-elected return was received on or before the original due date, regardless of the original election.

C. Extension of Time Payment Worksheet

	Yes	No
1. Did you file a 2023 tax return?	1 <input type="checkbox"/>	1 <input type="checkbox"/>
2. If yes, enter the total tax less the total of the fuels tax, sales/use tax, tax from recapture of QIE, and the tax reimbursement incentive credit from the 2023 tax return	2	_____
3. 2024 estimated income tax due less estimated income tax credits. (Estimated tax due includes the \$20 minimum tax, the \$10 permanent building fund tax, and tax from recapture of business income tax credits.) See instructions	3	_____
4. Multiply line 3 by 80%	4	_____
5. If you answered yes on line 1, enter the smaller amount from line 2 or line 4. If you answered no, enter the amount from line 4	5	_____
6. Estimated tax payments, tentative payments and ABE tax paid by another entity from Form 41S, line 61 or Form 65, line 57	6	_____
7. Payment Due. Subtract line 6 from line 5. If \$50 or less, a payment isn't required	7	_____

Form ABE-ES payments can be made online at tax.idaho.gov/epay (don't send voucher if paying online). Sending check and/or money order? Use voucher below.

Return the bottom portion only if you're making a payment.

Mail to:
Idaho State Tax Commission
PO Box 83784
Boise ID 83707-3784

This payment is for tax year: <input type="checkbox"/> 2024 <input type="checkbox"/> 2025	Tax code 05	Tran code 11	Amount paid \$	00
Business name		Federal Employer Identification Number (FEIN)		
Current business mailing address				
City	State	ZIP Code		