

2023 Idaho 2-D Barcode Specifications

September
2023

September, 2023

Dear Developers:

2023 Summary of Form changes are:

Form 40:

- Line 5
 - Name change from "Qualifying widow(er) with qualifying dependents" to "Qualifying surviving spouse with qualifying dependents"

Form 39R:

- Part B Line 4
 - Add new text entry field "Description" to existing line (no resulting 2D index change)

Form 44:

- Part III Line 2
 - Name change from "Reserved for 2023" to "Carryover from prior year"

2023 Summary of Index changes are:

Form 40:

- Index 4: updated year
- Index 10: updated year
- Index 24: updated year
- Index 25: updated year
- Index 30: field name change
- Index 59: updated year
- Index 92: updated year

Form 39R:

- Index 115: updated year
- Index 116: updated year
- Index 117: updated year
- Index 118: updated year

Form 44:

- Index 269: field name change

Idaho 2D specification totals:

- 2,440 total characters on Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.
- 274 Idaho Form 40 field delimiters (carriage return)
- 2,714 total characters with field delimiters and all fields at maximum data length.

Version Descriptions and Header Sample

The **Header Version** follows the Federation of Tax Administrators (FTA) header specification and should be "T1" in all cases. **Specification Version** follows the Idaho State Tax Commissions's (ISTC) specifications and will be zero (0) unless ISTC issues specification change. **Software Version** refers to the partner's test and authorized version and should begin with "01" with no change occurring to the authorized software, or version number, unless requested by ISTC. Header Example:

Index 1 – Header Version Number “T1”

Index 2 - Developer Code “1234”

Index 3 - Taxing Jurisdiction “ID”

Index 4 - Tax Year “2023”

Index 5 - Idaho Form Type “40”

Index 6 - Specification Version “0”

Index 7 - Software Version “01”

Alpha Characters

All alpha characters must be in upper case in the 2D barcode.

2D Barcode

The Idaho Form 40 is the only form with the 2D barcode printed on it, but the barcode will contain information from Forms 40, 39R, 75, and 44 as defined in this publication.

Test Submission Requirements:

- Include a cover letter requesting 2D barcode approval with a contact person's name, phone number, and email address with your submissions.
- Tests must be submitted in complete sets, consisting of all scenarios not yet approved, via email with PDF attachments to substituteforms@tax.idaho.gov
- The PDFs must contain accurately placed 2D and 1D barcodes and must include accurate substitute forms and values.
- Initial approval will occur once we review the 2D barcode submission to Idaho against the specifications and test plan. Final authorization will occur once your barcode successfully tests through our extract software.
- Software developers agree to correct submissions to achieve final authorization.

Approval

- 2D barcode forms must be approved by the ISTC before the software is released.
- The software that produces the 2D barcode that ISTC authorizes must be integrated in the software release without update.

2D Program Contacts

Primary Contact

Coordination & Design Team

PO Box 36

11321 W. Chinden Blvd

Bldg 2

Boise, ID 83714-1021

substituteforms@tax.idaho.gov

Secondary Contact

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2-D Barcode Record Layout Specifications: Idaho Form 40, June 2023						
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. "2023"	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	Calendar year 2023, or fiscal year beginning	8	Numeric	(MMDDYYYY)	Year updated
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	Prime Deceased in (2023)	1	Alpha	"X" = box is marked. Blank= box is not marked	Year updated

2-D Barcode Record Layout Specifications: Idaho Form 40, June 2023

25	Header	Spouse Deceased in (2023)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
26	1	Filing Status (Single)	1	Alpha	"X" = box is marked. Blank = box is not marked	
27	2	Married Filing Joint	1	Alpha	"X" = box is marked. Blank = box is not marked	
28	3	Married Filing Separate	1	Alpha	"X" = box is marked. Blank = box is not marked	
29	4	Head of Household	1	Alpha	"X" = box is marked. Blank = box is not marked	
30	5	Qualifying Surviving Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	Field Name change
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	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 17)	
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	Qualified Business Income 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)	

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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 2023	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.	Year updated
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)	
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)	

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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 amount	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
73	43b	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.	
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	Paid by Entity	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
80	48b	Pass through Withheld	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	48c	Affected Business Entity (ABE)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	49a	Reimbursement Incentive Act Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	49b	Claim of Right Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
84	51	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	52a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
86	52b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
87	52c	Penalty withdraw from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	

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88	53	Nonrefundable Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	54	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	55	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
91	56a	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
92	56b	Apply to 2024	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
93	57a	IAT	1	Alpha	"X" = box is marked. Blank = box is not marked	
94	57b	Routing Number	9	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
95	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	
96	57d	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
97	57e	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	
98	59	Refund from original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
99	60	Tax paid with original return	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
100		Authorize Preparer Check box	1	Alpha	"X" = box is marked. Blank = box is not marked	
101		Paid preparer EIN, SSN or PTIN	9	Numeric	Required entry if paid preparer is used otherwise blank.	
102		Daytime Phone	10	Numeric	Left justified. Do not zero fill	

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

For calendar year 2023 or fiscal year beginning 10, ending 11

Please Print or Type Your first name and initial 12 13 Your last name 14 Your Social Security number (SSN) 15 24 Deceased in 2023 Spouse's first name and initial 16 17 Spouse's last name 18 Spouse's Social Security number (SSN) 19 25 Deceased in 2023 Current mailing address 20 Forms and instructions available at tax.idaho.gov City 21 State 22 ZIP Code 23 Foreign country (if not U.S.)

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 surviving spouse with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 31 6b. Spouse 32 6c. Dependents 33 6d. Total household 34

List your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

Table with 3 columns: Line number, Amount, Total. Rows 7-11 showing income adjustments.

Tax Computation. See instructions, page 8.

Table with 3 columns: Line number, Amount, Total. Rows 12-20 showing tax computation steps.

Continue to page 2.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - 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

Credits. Limits apply. See instructions, page 9.

22. Income tax paid to other states. Include Form 39R and a copy of other states' returns 22 52 00
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R 23 00
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24 53 00
 25. Idaho Child Tax Credit. Computed amount from worksheet on page 10 25 54 00
 26. **Total Credits.** Add lines 22 through 25 26 55 00
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75 28 56 00
 29. **Sales/use tax due on untaxed purchases (online, mail order, and other)** 29 57 00
 30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 30 00
 31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER 31 58 00
 32. Permanent building fund tax.
 Check the box if you received Idaho public assistance payments for 2023 32 60 10 00
 33. **Total Tax.** Add lines 27 through 32 33 61 00

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

34. Idaho Nongame Wildlife Fund 62 35. Idaho Children's Trust Fund 63
 36. Special Olympics Idaho 64 37. Idaho Guard & Reserve Family 65
 38. American Red Cross of Idaho Fund 66 39. Veterans Support Fund 67
 40. Idaho Food Bank Fund 68 41. Opportunity Scholarship Program 69
 42. **Total Tax Plus Donations.** Add lines 33 through 41 42 70 00

Payments and Other Credits.

43. Grocery Credit. Computed amount from worksheet on page 11 71
To receive your grocery credit, enter the computed amount on line 43 43 72 00
 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 73
 44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ... 44 74 00
 45. Special fuels tax refund 75 Gasoline tax refund 76 Include Form 75 45 00
 46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding 46 77 00
 47. 2023 Form 51 estimated payments and amount applied from 2022 return 47 78 00
 48. Paid by entity 79 Withheld 80 ABE 81 See instructions 48 00
 49. Tax Reimbursement Incentive credit 82 Claim of Right credit 83 See instructions ... 49 00
 50. **Total Payments and Other Credits.** Add lines 43 through 49 50 00

Tax Due or Refund. See instructions, page 12.

51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42 51 84 00
 52. Penalty 85 Interest from the due date 86 Enter total 52 00
 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 87
 53. Nonrefundable credit from a prior year return. See Form 44 instructions 53 88 00
 54. **Total Due.** Add lines 51 and 52, then subtract line 53 54 89 00
 55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 90 00
 56. **Refund** 91 **Apply to 2024** 92

57. **Direct Deposit. See instructions, page 13.** 93 **Check if final deposit destination is outside the U.S.**

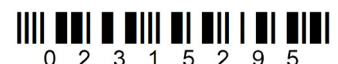
• Routing No. 94 • Account No. 95 Type of Checking Savings 96
 Account: Savings 97

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

58. Total due (line 54) or overpaid (line 55) on this return 58 00
 59. Refund from original return plus additional refunds 59 98 00
 60. Tax paid with original return plus additional tax paid 60 99 00
 61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 61 00

100 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 (required)	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN 101	Taxpayer's phone number 102
Preparer's address		State	ZIP Code
		Preparer's phone number	



2-D Barcode Record Layout Specifications Idaho. Form 39R						
103	1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
104	2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
105	3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
106	4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
107	5a	Current Year Loss Limitation	1	Alpha	"X" = box is marked. Blank = box is not marked	
108	5b	Bonus Depreciation (Additions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
109	6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Form 39R Section B. Subtractions						
110	1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
113	3	Interest from U.S. government obligations	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	4	Energy Efficiency Upgrades	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	5a	Alternative Energy 2023	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
116	5b	Alternative Energy 2022	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
117	5c	Alternative Energy 2021	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
118	5d	Alternative Energy 2020	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Year updated
119	5e	Alternative Energy Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
122	8a	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

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123	8b	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	8c	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	8e	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	8f	Retirement Benefits Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
129	11	Military Pay	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	12	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	13	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	14	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
133	15	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
134	16	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
135	17	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
136	18	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
137	19	Long-Term care Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
138	20	Worker's compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
139	21	Bonus Depreciation (Subtractions)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
140	22a	First-time home buyer attestation	1	Alpha	"X" = box is marked. Blank = box is not marked	
141	22b	First-time home buyer savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

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142	23	Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Form 39R Section C. Credit for income tax paid to other states						
143	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"	
144	2	Other states adjusted income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
145	6	Other state's tax due less credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
146	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						
147	1	Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
148	2	Youth and Rehab. Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
149	3	Live organ Don.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Names as shown on return	Social Security number
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A. Additions. See instructions, page 27.									
1. Federal net operating loss deduction included on Form 40, line 7	▪	1	103	00					
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	▪	2	104	00					
3. Non-Idaho state and local bond interest and dividends	▪	3	105	00					
4. Idaho college savings account withdrawal	▪	4	106	00					
5. Bonus depreciation. Include federal Form 4562s									
Check the box if you have a current year loss limitation. See instructions	▪ <input type="checkbox"/>	5	108	00					
6. Other additions. Include explanation	▪	6	109	00					
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	▪	7		00					
B. Subtractions. See instructions, page 29.									
1. Idaho net operating loss carryover	▪		110						
Idaho net operating loss carryback	▪		111						
		1		00					
2. State income tax refund, if included in federal income	▪	2	112	00					
3. Interest from U.S. government obligations	▪	3	113	00					
4. Energy efficiency upgrades	▪	4	114	00					
5. Alternative energy device deduction									
Year									
Acquired									
Type of Device									
Total Cost									
Percentage									
a.	2023	\$	X 40% =	5a					
				▪					
				115					
				00					
b.	2022	\$	X 20% =	5b					
				▪					
				116					
				00					
c.	2021	\$	X 20% =	5c					
				▪					
				117					
				00					
d.	2020	\$	X 20% =	5d					
				▪					
				118					
				00					
e. Add lines 5a through 5d. Can't exceed \$5,000		▪	5e	119					
				00					
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	▪	6	120	00					
7. Social Security and railroad benefits,, if included in federal income	▪	7	121	00					
8. Retirement benefits deduction. See instructions for qualifications.									
a. If single,,enter \$43,524 or if married filing jointly,,enter \$65,286		▪	8a	122					
				00					
b. Federal Railroad Retirement benefits received		▪	8b	123					
				00					
c. Social Security benefits received ...		▪	8c	124					
				00					
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero		▪	8d						
				00					
e. Qualifying retirement benefits included in federal income		▪	8e	125					
				00					
f. Enter the smaller of line 8d or 8e here		▪	8f	126					
				00					
9. Technological equipment donation	▪	9	127	00					
10. Idaho capital gains deduction. Include Form CG	▪	10	128	00					
11. Active duty military pay earned outside of Idaho	▪	11	129	00					
12. Adoption expenses	▪	12	130	00					
13. Idaho medical savings account. Contributions _____ Interest _____									
Financial institution _____ Account number _____		▪	13	131					
				00					
14. Idaho college savings program	▪	14	132	00					
15. Home for the aged or developmentally disabled. Complete Part E, line 3	▪	15	133	00					
16. Idaho lottery winnings, less than \$600 per prize	▪	16	134	00					
17. Income earned on a reservation by an American Indian	▪	17	135	00					

Names as shown on return		Social Security number		
18. Health insurance premiums	▪	18	136	00
19. Long-term care insurance	▪	19	137	00
20. Workers' compensation insurance	▪	20	138	00
21. Bonus depreciation. Include Form 4562s	▪	21	139	00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ 140 ▪ <input type="checkbox"/> By checking the box, attest that I am a first-time home buyer. See instructions.	▪	22	141	00
23. Other subtractions. Include explanation	▪	23	142	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10	▪	24		00

C. Credit for income tax paid to other states. See instructions, page 37.

This credit is being claimed for taxes paid to: ▪ 143 (State name)

1. Idaho tax, Form 40, line 20. Enter amount here	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 and taxed by both states adjusted for Idaho modifications. See instructions	2	144	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. See instructions	6	145	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	146	00	

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.

1. Credit for Idaho educational entity contributions	1	147	00
2. Credit for Idaho youth and rehabilitation facility contributions	2	148	00
3. Credit for live organ donation expenses	3	149	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 39.

- 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 4 00

F. Dependents: (Continued from Form 40, page 1, line 6)

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

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150	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	
151	2	Logging	1	Alpha	"X" = box is marked. Blank = box is not marked	
152	3	Construction	1	Alpha	"X" = box is marked. Blank = box is not marked	
153	4	Trucking	1	Alpha	"X" = box is marked. Blank = box is not marked	
154	5	Manufacturing	1	Alpha	"X" = box is marked. Blank = box is not marked	
155	6	Landscaping, tree	1	Alpha	"X" = box is marked. Blank = box is not marked	
156	7	Well drilling	1	Alpha	"X" = box is marked. Blank = box is not marked	
157	8	Equipment Rental	1	Alpha	"X" = box is marked. Blank = box is not marked	
158	9	Concrete/Asphalt	1	Alpha	"X" = box is marked. Blank = box is not marked	
159	10	Excavating	1	Alpha	"X" = box is marked. Blank = box is not marked	
160	11	Golf course	1	Alpha	"X" = box is marked. Blank = box is not marked	
161	12	Outfitter	1	Alpha	"X" = box is marked. Blank = box is not marked	
162	13	Mining	1	Alpha	"X" = box is marked. Blank = box is not marked	
163	14	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
Section III. Nontaxable Use						
164	1	Stationery engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
165	2	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
166	3	Refrigeration unit	1	Alpha	"X" = box is marked. Blank = box is not marked	
167	4	Intrastate motor off highway	1	Alpha	"X" = box is marked. Blank = box is not marked	
168	5	IFTA power	1	Alpha	"X" = box is marked. Blank = box is not marked	
169	6	Intrastate Motor Power Takeoff/Aux Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
170	7	Federal, State	1	Alpha	"X" = box is marked. Blank = box is not marked	
171	8	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
172	9	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
173	10	Stationary engines	1	Alpha	"X" = box is marked. Blank = box is not marked	
174	11	Unregistered equip.	1	Alpha	"X" = box is marked. Blank = box is not marked	
175	12	Refrigeration	1	Alpha	"X" = box is marked. Blank = box is not marked	
176	13	IFTA auxiliary	1	Alpha	"X" = box is marked. Blank = box is not marked	
177	14	Intrastate Motor Auxiliary Engine	1	Alpha	"X" = box is marked. Blank = box is not marked	
178	15	Aircraft	1	Alpha	"X" = box is marked. Blank = box is not marked	
179	16	Commercial boat	1	Alpha	"X" = box is marked. Blank = box is not marked	
180	17	Other	1	Alpha	"X" = box is marked. Blank = box is not marked	
Section IV. Total Refund or Tax Due						
181	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

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183	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
184	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
185	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
186	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
187	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Section V. Fuels Tax Refund						
188	1a	Total tax-paid gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
189	1b	Total tax-paid Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
190	1c	Total tax-paid Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
191	1d	Total tax-paid Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
192	1e	Total tax-paid Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
193	1f	Total tax-paid CNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
194	1g	Total tax-paid LNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
195	2a	Total Nontaxable Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
196	2b	Total Nontaxable Av Gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
197	2c	Total Nontaxable Jet Fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
198	2d	Total Nontaxable Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
199	2e	Total Nontaxable Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
200	2f	Total Nontaxable CNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
201	2g	Total Nontaxable LNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

2-D Barcode Record Layout Specifications Idaho. Form 75

Section VI. Fuels Tax Due

202	1a	Taxable gallons gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
203	1b	Taxable gallons Av gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
204	1c	Taxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
205	1d	Taxable gallons Undyed diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
206	1e	Taxable gallons Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
207	1f	Taxable gallons CNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
208	1g	Taxable gallons LNG	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

Section VII. Use Tax Due

209	1a	Gasoline gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
210	1b	Av gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
211	1c	Jet Fuel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
212	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
213	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
214	1f	CNG gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	1g	LNG gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
216	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
217	2b	Average price per gallon AV gas	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
218	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
219	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	

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220	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
221	2f	Average price per gallon CNG	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
222	2g	Average price per gallon LNG	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
223	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
224	4b	Federal tax per gallon AV gas	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
225	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
226	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
227	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
228	4f	Federal tax per gallon CNG	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	
229	4g	Federal tax per gallon LNG	5	Numeric	9.999 (decimal between 1st and 2nd) This is a price per gallon field. Right justify zero fill	

PLEASE PRINT OR TYPE	Name			Social Security Number		
	Assumed Business Name (DBA)					
	Address			Federal Employer Identification Number		
	City	State	ZIP Code			

Section I FILING PERIOD Beginning and ending
MM YY MM YY

State use only

--	--	--	--	--	--	--	--

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*

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

1. <input type="checkbox"/> Farming 150	6. <input type="checkbox"/> Landscaping & tree service 155	11. <input type="checkbox"/> Golf course 160
2. <input type="checkbox"/> Logging 151	7. <input type="checkbox"/> Well drilling 156	12. <input type="checkbox"/> Outfitter 161
3. <input type="checkbox"/> Construction 152	8. <input type="checkbox"/> Equipment rental/leasing 157	13. <input type="checkbox"/> Mining 162
4. <input type="checkbox"/> Trucking 153	9. <input type="checkbox"/> Concrete/asphalt/gravel 158	14. <input type="checkbox"/> Other (describe) 163
5. <input type="checkbox"/> Manufacturing 154	10. <input type="checkbox"/> Excavating 159	

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

IDAHO TAX-PAID special fuels used in:	IDAHO TAX-PAID gasoline* used in:
164 1. <input type="checkbox"/> Stationary engines 173 10. <input type="checkbox"/> Stationary engines 165 2. <input type="checkbox"/> Unregistered equipment (list) 174 11. <input type="checkbox"/> Unregistered equipment (list) _____ 166 3. <input type="checkbox"/> Refrigeration unit with separate tank 175 12. <input type="checkbox"/> Refrigeration unit with separate tank 167 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles 176 13. <input type="checkbox"/> IFTA auxiliary engine allowance (include Form 75-PTO) 168 5. <input type="checkbox"/> IFTA power take-off (PTO) and auxiliary engine allowances (include Form 75-PTO) 177 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (include Form 75-PTO) 169 6. <input type="checkbox"/> Intrastate motor vehicle PTO and auxiliary engine allowances (include Form 75-PTO) 178 15. <input type="checkbox"/> Aircraft (see instructions) 170 7. <input type="checkbox"/> Federal, state, and local government motor vehicles 179 16. <input type="checkbox"/> Commercial motorboat 171 8. <input type="checkbox"/> Aircraft (see instructions) 172 9. <input type="checkbox"/> Other (describe) _____	17. <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 before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	\$ 181	00
2. Special fuels tax refund from page 2, Section V, line 6.....	182	00
3. Gasoline use tax due from page 2, Section VI, line 4.....	183	00
4. Special fuels use tax due from page 2, Section VI, line 5.....	184	00
5. Total of sales use tax due from page 2, Section VII, line 8.....	185	00
<input type="checkbox"/> I paid the sales 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..	186	00
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.....	187	00

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact my paid preparer to discuss it.

SIGN HERE	Authorized Signature		Date	Call (208) 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
	Title		Daytime Phone	
Paid Preparer's Signature		Preparer's EIN, SSN, or PTIN		
Address		Phone		

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).....	188	189	190	191	192	193	194	
2. Total nontaxable gallons (whole gallons).....	195	196	197	198	199	200	201	
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).....	202	203	204	205	206	207	208	
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.....	209	210	211	212	213	214	215	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	216	217	218	219	220	221	222	
3. State fuels tax per gallon.....								
4. Federal fuels tax per gallon.....	223	224	225	226	227	228	229	
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

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230	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	2a	Credit for production equipment using post-consumer waste allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
233	2b	Credit for production equipment using post-consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	3	Promoter sponsored event credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
235	4a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	4b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	5a	Broadband equipment investment credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
238	5b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	6a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	6b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
241	7a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	7b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
243	8a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
244	8b	Small employer new jobs tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
245	9a	Credit for employer contributions to employee's Idaho college savings account allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

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246	9b	Credit for employer contributions to employee's Idaho college savings account Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
247	10	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						
248	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
249	2	Recapture of broadband equipment investment credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
250	3	Recapture of small employer investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
251	4	Recapture of small employer real property improvement	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
252	5	Recapture of small employer new jobs tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
253	6	Total Tax from Recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
Form 44 Part III – Nonrefundable Credit From a Prior Year Return						
254	1a	Year (A)	4	Numeric	(YYYY)	
255	1b	Nonrefundable Credit (A)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
256	2a	Year (B)	4	Numeric	(YYYY)	
257	2b	Nonrefundable Credit (B)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
258	3a	Year (C)	4	Numeric	(YYYY)	
259	3b	Nonrefundable Credit (C)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
260	4a	Year (D)	4	Numeric	(YYYY)	
261	4b	Nonrefundable Credit (D)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
262	5a	Year (E)	4	Numeric	(YYYY)	
263	5b	Nonrefundable Credit (E)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
264	6a	Year (F)	4	Numeric	(YYYY)	
265	6b	Nonrefundable Credit (F)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
266	7a	Year (G)	4	Numeric	(YYYY)	

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267	7b	Nonrefundable Credit (G)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
268	1	Total nonrefundable credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
269	2	Carryover from prior year	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Field Name change
270	3	Total credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
271	4	Tax due, penalty, and interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
272	5	Credit allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
273	6	Credit remaining	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
274	Static	End of Record Ind.	5	Alpha	**EOD* (Standard FTA accepted trail field.)	

Names 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	230	231	
2. Credit for production equipment using post-consumer waste	2	232	233	
3. Promoter-sponsored event credit	3	234		
4. Credit for Idaho research activities. Include Form 67	4	235	236	
5. Broadband equipment investment credit. Include Form 68	5	237	238	
6. Small employer investment tax credit. Include Form 83	6	239	240	
7. Small employer real property improvement tax credit. Include Form 84	7	241	242	
8. Small employer new jobs tax credit. Include Form 85	8	243	244	
9. Credit for employer contributions to employee's Idaho college savings account. Include Form ID-529	9	245	246	
10. Total business income tax credits allowed. Add lines 1 through 9 ...	10	247		

Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:

1. Investment tax credit. Include Form 49R	1	248
2. Broadband equipment investment credit. Include Form 68R	2	249
3. Small employer investment tax credit. Include Form 83R	3	250
4. Small employer real property improvement tax credit. Include Form 84R	4	251
5. Small employer new jobs tax credit. Include Form 85R	5	252
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6	253

Part III — Nonrefundable Credit From a Prior Year Return

By completing this section, I am filing my claim for credit.

	A	B	C	D	E	F	G
Year	254	256	258	260	262	264	266
Nonrefundable Credit	255	257	259	261	263	265	267
1. Total nonrefundable credit. Add columns A through G						1	268
2. Carryover from prior year						2	269
3. Add lines 1 and 2. This is your total credit						3	270
4. Enter tax due, plus penalty and interest from applicable form						4	271
5. Credit allowed. If line 4 is less than line 3, this is your allowed credit. If line 4 is more than line 3, enter the amount from line 3						5	272
6. Credit remaining for future years. Subtract line 5 from line 3. If the result is less than zero, enter zero.....						6	273