

Use the worksheet in Part A to compute your business estimated tax payments.
Use the worksheet in Part B to determine if you need to make an extension of time payment.

A. Business Estimated Tax Payments Worksheet

1. 2020 estimated Idaho taxable income 1. _____
2. Income tax on estimated Idaho taxable income. Multiply line 1 by 6.925% 2. _____
3. Permanent building fund tax (\$10 or, if a combined report, multiply \$10 by the number of corporations required to file an Idaho income tax return) 3. _____
4. Tax from recapture of business income tax credits. See Form 44, Part II, for a complete list ... 4. _____
5. Total income tax. Add lines 2 through 4 5. _____
6. Estimated income tax credits 6. _____
7. 2020 estimated income taxes payable. Line 5 minus line 6 7. _____
(If the amount is less than \$500, stop here. You aren't required to make estimated tax payments.)
8. Multiply line 7 by 90% 8. _____
9. Idaho total tax less the total of the fuels tax, sales/use tax, tax from recapture of Qualified Investment Exemption (QIE) and the Tax Reimbursement Incentive credit from the 2019 tax return 9. _____
10. Estimated tax payments. Multiply the smaller of lines 8 or 9 by 25%. This is the amount of each estimated tax payment 10. _____

B. Extension of Time Payment Worksheet

Yes No

1. Was a tax return filed last year? 1.
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 2019 tax return 2. _____
3. 2020 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 to the question on line 1, enter the smaller amount from line 2 or 4. If you answered no, enter the amount from line 4 5. _____
6. Estimated tax payments and tentative payments 6. _____
7. **Payment.** Line 5 minus line 6. If \$50 or less, a payment isn't required 7. _____

Pay online at tax.idaho.gov/epay (don't send voucher). Sending check and/or money order? Use voucher below.



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

For calendar year _____, or fiscal year beginning _____		Mo	Day	Year	_____	Mo	Day	Year	_____
Business name					Federal Employer Identification Number (EIN)				
Current business mailing address					Tax code 05				
City			State	ZIP Code	Tran code 10				
Name/address change? <input type="checkbox"/> Yes <input type="checkbox"/> No			Combined report? <input type="checkbox"/> Yes <input type="checkbox"/> No			Amount paid \$ _____ 00			

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|--|---|--|--|
| Type of Payment | | Type of Return to be Filed | |
| 1 <input type="checkbox"/> Estimated Tax | 1 <input type="checkbox"/> Corporation - Form 41 | 3 <input type="checkbox"/> Fiduciary - Form 66 | |
| 2 <input type="checkbox"/> Extension of Time | 2 <input type="checkbox"/> S Corporation - Form 41S | 4 <input type="checkbox"/> Partnership - Form 65 | |