

2022 Idaho 2-D Barcode Specifications

October
2022

September, 2022

Dear Developers:

2022 Summary of Form changes are:

Form 40:

- "Foreign country" has been added to address
- Form line 43, "Grocery Credit", new data order:
Donation check box and Grocery Credit amount have switched positions
- Form line 53 has become "Nonrefundable credit from a prior year return"
- Form line 54 has become "Total Due"
- Form line 55 has become "Overpaid"
- Form line 56 has become a combination of "Refund" and "Apply to 2023"

Form 44:

- "Part III, Nonrefundable Credit From a Prior Year Return" has been added, to include:
 - "Year" and "Nonrefundable Credit" table with columns "A-G"
 - Form line 1, "Total nonrefundable credit"
 - Form line 2, "Reserved for 2023"
 - Form line 3, "Add lines 1 and 2"
 - Form line 4, "Enter tax due"
 - Form line 5, "Credit allowed"
 - Form line 6, "Credit remaining"

2022 Summary of Index changes are:

Form 40:

Index 4: updated year

Index 10: updated year

Index 24: updated year

Index 25: updated year

Index 59: updated year

Indexes 72-73: adjustment to form line 43

Index 88: new element: Nonrefundable credit from prior year

Index 92: Apply to 2023

Indexes 88-102: updated index numbers

Form 39R:

Index 115: updated year

Index 116: updated year

Index 117: updated year

Index 118: updated year

Indexes 103-149: updates index numbers

Form 75:

Indexes 150-229: updated index numbers

Form 44:

Indexes 254-267: new element: Nonrefundable Year and Credit Table

Index 268: new element: Total nonrefundable credit

Index 269: new element: Reserved for TY23

Index 270: new element: Total Credit

Index 271: new element: Tax due, penalty, and interest

Index 272: new element: Credit allowed

Index: 273: new element: Credit Remaining

Indexes: 230-273: updated index numbers

Idaho 2D Specification Totals:

2440 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)

2714 Total characters with field delimiters and all fields at maximum data length.

Version Descriptions and Header Sample

The **Header Version** follows the FTA header specification and should be "T1" in all cases. **Specification Version** follows ISTC's 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 "2022"
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 39R, 75, and 44 as defined in this publication.

Test Submission Requirements:

- Include a cover letter requesting 2D barcode approval with a contact person 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 determine accuracy between your 2D barcode and our specifications and test plan. Final authorization will occur once your barcode accurately tests through our extract software.
Software developers agree to make changes to software until final authorization is granted.

Approval

- 2D barcode forms must be approved by the Idaho State Tax Commission (ISTC) before providing the software to your clients.
- The software that produces the 2D barcode that ISTC authorizes must be integrated into your production environment without change.

2D Program Contacts

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

Secondary Contact
Bill Hofstra
PO Box 36
11321 W. Chinden Blvd
Bldg 2
Boise, ID 83714-1021
bill.hofstra@tax.idaho.gov
208-334-7782

2-D Barcode Record Layout Specifications: Idaho Form 40, October 2022 (All change in red)

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. "2022"	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 2022, 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 Deceased in (2022)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2022)	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	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)	
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 2022	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 Update
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)	
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)	New position in form
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.	New position in form
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	
88	53	Nonrefundable Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
89	54	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New position in form
90	55	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New position in form
91	56a	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New position in form
92	56b	Apply to 2023	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New position in form
93	57a	IAT	1	Alpha	"X" = box is marked. Blank = box is not marked	Ongoing index # change
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	Ongoing index # change
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	Alpha/Nu meric		
102		Daytime Phone	10	Numeric	Left justified. Do not zero fill	

Form 40 2022 Individual Income Tax Return

Amended Return? Check the box. 8 State Use Only
 See page 7 of the instructions for the reasons to amend, and enter the number that applies. 9

For calendar year 2022 or fiscal year beginning 10, ending 11

Please Print or Type	Your first name and initial <u>12</u> <u>13</u>	Your last name <u>14</u>	Your Social Security number (SSN) <u>15</u>	<input type="checkbox"/> 24 Deceased in 2022
	Spouse's first name and initial <u>16</u> <u>17</u>	Spouse's last name <u>18</u>	Spouse's Social Security number (SSN) <u>19</u>	<input type="checkbox"/> 25 Deceased in 2022
	Current mailing address <u>20</u>			Forms and instructions available at tax.idaho.gov
	City <u>21</u>	State <u>22</u>	ZIP code <u>23</u>	

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 widow(er) 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.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Don't Staple

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return.....	7	<u>35</u>	<u>00</u>
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	<u>36</u>	<u>00</u>
9. Total. Add lines 7 and 8	9	<u>37</u>	<u>00</u>
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10	<u>38</u>	<u>00</u>
11. Total Adjusted Income. Subtract line 10 from line 9.....	11	<u>39</u>	<u>00</u>

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,950 Head of Household: \$19,400 Married Filing Jointly or Qualifying Widow(er): \$25,900	12. Check	a. If age 65 or older <input type="checkbox"/> 40 Yourself <input type="checkbox"/> 41 Spouse b. If blind <input type="checkbox"/> 42 Yourself <input type="checkbox"/> 43 Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/> 44		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	<u>45</u>	<u>00</u>
	14. State and local income or general sales taxes included on federal Schedule A.....	14	<u>46</u>	<u>00</u>
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	<u>47</u>	<u>00</u>
	16. Standard deduction. See instructions, page 8, to determine amount if not standard	16	<u>48</u>	<u>00</u>
	17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero	17		<u>00</u>
	18. Qualified business income deduction.....	18	<u>49</u>	<u>00</u>
	19. Idaho taxable income. Subtract line 18 from line 17.....	19	<u>50</u>	<u>00</u>
	20. Tax from tables or rate schedule. See instructions, page 53	20	<u>51</u>	<u>00</u>

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.

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 2022..... 59 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. 2022 Form 51 estimated payments and amount applied from 2021 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 2023** 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 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)	Ongoing index # change
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	Updated Description
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)	Ongoing index # change
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 2022	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Updated Year
116	5b	Alternative Energy 2021	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Updated Year
117	5c	Alternative Energy 2020	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Updated Year
118	5d	Alternative Energy 2019	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Updated Year
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)	
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)	Ongoing index # change
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)	
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"	Ongoing index # change
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)	Ongoing index # change
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 <u>110</u> Idaho net operating loss carryback <u>111</u> Enter total here	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				Type of Device	Total Cost	Percentage			
a. 2022				\$	X 40% =	5a			
b. 2021				\$	X 20% =	5b			
c. 2020				\$	X 20% =	5c			
d. 2019	\$	X 20% =	5d						
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									
a. If single, enter \$40,140 or if married filing jointly, enter \$60,210				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. Qualified 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, I 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	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	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.....	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
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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

150	1	Farming	1	Alpha	"X" = box is marked. Blank = box is not marked	Ongoing index # change
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	Ongoing index # change
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)	Ongoing index # change
182	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

183	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Ongoing index # change
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		999999999999 (Significant digits only, no cents, do not zero fill)	Ongoing index # change
189	1b	Total tax-paid Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
190	1c	Total tax-paid Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
191	1d	Total tax-paid Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
192	1e	Total tax-paid Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
193	1f	Total tax-paid CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
194	1g	Total tax-paid LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
195	2a	Total Nontaxable Gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	
196	2b	Total Nontaxable Av Gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
197	2c	Total Nontaxable Jet Fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
198	2d	Total Nontaxable Undyed Diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
199	2e	Total Nontaxable Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
200	2f	Total Nontaxable CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
201	2g	Total Nontaxable LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VI. Fuels Tax Due						
202	1a	Taxable gallons gasoline	12		999999999999 (Significant digits only, no cents, do not zero fill)	Ongoing index # change
203	1b	Taxable gallons Av gas	12		999999999999 (Significant digits only, no cents, do not zero fill)	
204	1c	Taxable gallons Jet fuel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
205	1d	Taxable gallons Undyed diesel	12		999999999999 (Significant digits only, no cents, do not zero fill)	
206	1e	Taxable gallons Propane	12		999999999999 (Significant digits only, no cents, do not zero fill)	
207	1f	Taxable gallons CNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
208	1g	Taxable gallons LNG	12		999999999999 (Significant digits only, no cents, do not zero fill)	
Section VII. Use Tax Due						
209	1a	Gasoline gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	Ongoing index # change
210	1b	Av gas gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
211	1c	Jet Fuel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
212	1d	Undyed diesel gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
213	1e	Propane gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	

214	1f	CNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
215	1g	LNG gallons	12		999999999999 (Significant digits only, no cents, do not zero fill)	
216	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	Ongoing index # change
217	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	
218	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	
219	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	
220	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	
221	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	
222	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	
223	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	
224	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	
225	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	
226	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	
227	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	
228	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	
229	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	

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

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*

State use only

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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 173 165 2. <input type="checkbox"/> Unregistered equipment (list) 174 166 3. <input type="checkbox"/> Refrigeration unit with separate tank 175 167 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles 176 <small>(include Form 75-NM)</small> 168 5. <input type="checkbox"/> IFTA power take-off (PTO) and auxiliary engine 177 <small>allowances (include Form 75-PTO)</small> 169 6. <input type="checkbox"/> Intrastate motor vehicle PTO and auxiliary engine 178 <small>allowances (include Form 75-PTO)</small> 170 7. <input type="checkbox"/> Federal, state, and local government motor vehicles 180 171 8. <input type="checkbox"/> Aircraft (see instructions) 172 9. <input type="checkbox"/> Other (describe) _____	10. <input type="checkbox"/> Stationary engines 11. <input type="checkbox"/> Unregistered equipment (list) _____ 12. <input type="checkbox"/> Refrigeration unit with separate tank 13. <input type="checkbox"/> IFTA auxiliary engine allowance <small>(include Form 75-PTO)</small> 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance <small>(include Form 75-PTO)</small> 15. <input type="checkbox"/> Aircraft (see instructions) 16. <input type="checkbox"/> Commercial motorboat 17. <input type="checkbox"/> Other (describe) _____ <small>Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.</small>

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

2-D Barcode Record Layout Specifications Idaho Form 44

230	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	Ongoing index # change
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)	
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)	Ongoing index # change
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)	New element
255	1b	Nonrefundable Credit (A)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
256	2a	Year (B)	4	Numeric	(YYYY)	New element
257	2b	Nonrefundable Credit (B)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
258	3a	Year (C)	4	Numeric	(YYYY)	New element
259	3b	Nonrefundable Credit (C)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
260	4a	Year (D)	4	Numeric	(YYYY)	New element
261	4b	Nonrefundable Credit (D)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
262	5a	Year (E)	4	Numeric	(YYYY)	New element
263	5b	Nonrefundable Credit (E)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
264	6a	Year (F)	4	Numeric	(YYYY)	New element
265	6b	Nonrefundable Credit (F)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
266	7a	Year (G)	4	Numeric	(YYYY)	New element
267	7b	Nonrefundable Credit (G)	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
268	1	Total nonrefundable credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
269	2	Reserved for TY23	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
270	3	Total credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
271	4	Tax due, penalty, and interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
272	5	Credit allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
273	6	Credit remaining	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New element
274	Static	End of Record Ind.	5	Alpha	**EOD* (Standard FTA accepted trail field.)	Ongoing index # change

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

	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. Reserved for tax year 2023						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