

Amended Return? Check the box.
See page 1 of instructions for reasons to amend, and enter the number that applies.
For calendar year 2022 or fiscal year beginning
Mo Day Year Mo Day Year
22 ending

Name of estate or trust
State use only
Federal Employer Identification Number (EIN)

Name and title of fiduciary
Current mailing address of fiduciary (number and street)

City
State
ZIP code
Foreign country (if not U.S.)

Check all that apply:
Resident Return
Part-Year Resident Return
Nonresident Return
Composite Return
Grantor Trust
Electing Small Business Trust
Qualified Funeral Trust (QFT)
Qualified Disability Trust (QDT)

1. If reporting for an estate:
a. Decedent's Social Security number
b. Decedent's date of death
c. Was the decedent a resident of Idaho?
d. If no, enter the state of residence
2. Does this estate or trust have any nonresident beneficiaries?
3. Is this a final return?

Table with 2 columns: Description and Line Number. Rows include Idaho adjusted income, income distribution deduction, estate tax deduction, qualified business income deduction, Idaho taxable income, Idaho income tax, donation to Opportunity Scholarship Program, credits, tax on income distribution, permanent building fund tax, total tax from recapture of income tax credits, fuels tax due, sales/use tax due on untaxed purchases, tax from recapture of qualified investment exemption, tax on Electing Small Business Trust or QFT composite return, total tax, estimated tax payments, Idaho income tax withheld, tax paid by affected business entity, special fuels tax refund, gasoline tax refund, tax reimbursement incentive credit, total payments and other credits.

Refund or Payment Due
30. Tax due. If line 23 is more than line 29, subtract line 29 from line 23
31. Penalty Interest from the due date
32. Nonrefundable credit from a prior year return. See Form 44 instructions
33. Total Due. Add lines 30 and 31, then subtract line 32
34. Overpayment. If line 23 is less than line 29, subtract line 23 from line 29
35. Refund Apply to 2023

Continue to page 2.



**Schedule A - Computation of Idaho adjusted income**

		Idaho Amounts	
1.	Interest and dividend income. Interest <input type="checkbox"/> _____ Dividends <input type="checkbox"/> _____ Enter total .....	1	
2.	Income or (loss). Business <input type="checkbox"/> _____ Farm <input type="checkbox"/> _____ Enter total .....	2	
3.	Gain or (loss). Capital <input type="checkbox"/> _____ Ordinary <input type="checkbox"/> _____ Enter total .....	3	
4.	Rents, royalties, partnerships, other estates and trusts, etc. ....	4	
5.	Other income. Include explanation .....	5	
6.	Total income. Add lines 1 through 5 .....	6	
		Column A - Federal	Column B - Idaho
7.	Column A – Total income from federal Form 1041, line 9 Column B – Total income from line 6 .....	7	
8.	Interest and dividends not taxable under Internal Revenue Code .....	8	
9.	Addition for bonus depreciation. Include a schedule .....	9	
10.	Other additions. Include a schedule .....	10	
11.	Idaho net operating loss. Carryover <input type="checkbox"/> _____ Carryback <input type="checkbox"/> _____	11	
12.	Income exempt from Idaho tax. Include a schedule .....	12	
13.	Subtraction for bonus depreciation. Include a schedule .....	13	
14.	Other subtractions. Include a schedule .....	14	
15.	Add lines 7 through 10 and subtract lines 11 through 14 .....	15	
16.	Deductions from federal Form 1041, lines 10 through 15a. See instructions .....	16	
17.	Idaho percentage. Divide line 15, Column B by line 15, Column A .....	17	%
18.	Multiply line 16 by line 17 .....	18	
19.	Idaho adjusted income. Subtract line 18 from line 15, Column B. Enter here and on page 1, line 4 ..	19	

**Schedule B - Credits**

1. Did you claim the qualified investment exemption for investment tax credit property acquired this tax year? .....  Yes  No

2. Credit for income tax paid to other states - **Nonresidents can't claim this credit.**

a.	Idaho income tax, page 1, line 11 .....	2a		Include a copy of the income tax return and a separate Form 66, page 2 for each state for which a credit is claimed.
b.	Total income from federal Form 1041, line 9 .....	2b		
c.	Enter the portion of line b derived from sources in and taxed by the other state .....	2c		
d.	Divide line c by line b. Enter percentage here .....	2d	%	
e.	Multiply line a by line d .....	2e		
f.	Other state's tax due less its income tax credits .....	2f		
g.	Credit for income tax paid to other states. Enter the smaller of line e or line f. A copy of the other state's return <b>must</b> accompany this return .....	2g		
3.	Credit for contributions to Idaho educational entities .....	3		
4.	Credit for contributions to Idaho youth and rehabilitation facilities .....	4		
5.	Total business income tax credits from Form 44, Part I, line 10. Include Form 44 .....	5		
6.	Total credits. Add lines 2g through 5. Enter total here and on page 1, line 13 .....	6		

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.

<b>Sign Here</b>	Signature of fiduciary		Paid preparer's signature		Preparer's EIN, SSN, or PTIN	
	Date	Phone number	Address		Phone number	

**Mail to:** Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056  
**Include a complete copy of your federal Form 1041.**

Instructions are for lines not fully explained on the form.

The trust or estate must provide each beneficiary with an Idaho Form ID K-1. This form shows the beneficiary's share of Idaho additions, subtractions, and credit information. Form ID K-1 also identifies the beneficiary's share of gross income to help determine Idaho filing requirements of individual beneficiaries.

Include all Form ID K-1s and a complete copy of federal Form 1041, including all federal Schedule K-1s, with the Idaho Form 66.

### Rounding

Round the amounts on the return to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

### Heading

File the 2022 return for calendar year 2022 or a fiscal year that begins in 2022. For a fiscal year, fill in the fiscal year beginning and ending dates at the top of the form.

Write your trust or estate name, fiduciary name and title, address, and federal Employer Identification Number (EIN) in the space provided. Don't include the dash.

### Amended Returns

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the amended return box at the top of the form. Enter the number from the following list that best describes your reason for amending.

1. Federal Audit
2. Net Operating Loss Carryback – Include Form 56 or a schedule showing the application of the loss
3. Federal Amended
4. Other – Include an explanation

Complete the entire form using the corrected amounts.

### Specific Instructions

#### Electing Small Business Trusts (ESBT)

Check the box if the trustee elected for the trust to be an ESBT for federal purposes.

#### Qualified Funeral Trusts (QFT)

Check the box if the trustee made the election under Internal Revenue Code (IRC) Section 685 and the trust otherwise qualifies as a QFT. Check the box if filing a QFT composite return. Don't complete lines 4

through 16. Enter zero on line 17 and continue to line 22.

#### Qualified Disability Trusts (QDT)

Check the box if the entity is a qualified disability trust.

### Questions 1, 2, and 3

Mark the appropriate boxes and provide the requested information. Answer each question or the return is considered incomplete. Incomplete returns delay processing.

Complete questions 1a through 1d if the fiduciary files Form 66 for an estate. Otherwise, go to question 2.

#### Question 1 Estates.

- a. Enter the decedent's Social Security number.
- b. Enter the decedent's date of death.
- c. If the decedent was an Idaho resident on the date of death, check the "Yes" box.
- d. If box c is checked "No," enter the decedent's state of residence on the date of death.

#### Question 2 Resident/Nonresident Beneficiaries.

Check the "Yes" box if any beneficiary of the trust or estate isn't an Idaho resident. A beneficiary is an Idaho resident if the individual:

- Is domiciled for the entire year in Idaho even though temporarily outside of Idaho, and
- Has a home in Idaho for the entire year and spends more than 270 days in Idaho during the tax year

A Form PTE-12 is required if you checked "Yes." See Form PTE-12 instructions.

**Question 3 Final Return.** Check the "Yes" box if this is the final Idaho return for the trust or estate.

#### Line 5 Income Distribution Deduction

Enter the amount of the deduction for distributions to beneficiaries. Include Form PTE-12 with the return if the trust or estate files as a pass-through entity. Enter the total of Idaho distributable income from Form PTE-12 column (b).

#### Line 6 Estate Tax Deduction

Enter the deduction for federal estate tax attributable to income in respect of a decedent. If the income in question has been distributed, only the fiduciary's proportionate share may be deducted. Refer to federal Form 1041 instructions. If any or all of the estate tax is attributed to income that's exempt from Idaho tax, you must make a special Idaho adjustment to add back a proportionate share of the deduction. Include a schedule showing the computation.

**Line 8 Qualified Business Income Deduction Resident Trust or Estate**

Enter the amount from Form 1041, line 20.

**Part-year Resident or Nonresident Trust or Estate**

Enter the amount from line 5 of the following worksheet:

**Worksheet**

- Enter the business information in the table below using information from the K-1s and federal Form 8995. Then add the totals for Column (c) and for column (e).

(a) Business name	(b) Taxpayer identification number	(c) Total qualified business income or (loss)	(d) Idaho apportionment factor	(e) Idaho source qualified business income or (loss) (Multiply Column c by Column d)
		<b>Total:</b>		<b>Total:</b>

2. Divide the total of Column (e) by the total of Column (c) for the Idaho percentage of qualified business income.....	2	
3. Enter the qualified business income deduction claimed on the federal return .....	3	
4. Multiply line 2 by line 3 to calculate the Idaho qualified business income deduction .....	4	
5. Enter the amount from line 4 on Idaho Form 66, Line 8 .....	5	

**Line 9 Exemption**

Enter zero here if the trust or estate distributes all its income to the beneficiaries, reports the income distribution, and pays the tax for the beneficiaries. Enter zero here if the trust is an exempt trust filing a Form 990-T to report unrelated business taxable income. The exemption for a qualified disability trust (QDT) is the same as the exemption used for federal purposes.

If all income is reported to Idaho, enter the federal exemption from Form 1041, line 21.

If only part of the income is reported to Idaho, enter the amount from line 3 of the following computation:

- Federal exemption, Form 1041, line 21 .....
- Idaho percentage. Schedule A, line 17 ..... %
- Exemption. Multiply line 1 by line 2 .....

**Line 12 Donation to Opportunity Scholarship Program**

You can make a voluntary donation to the Idaho Opportunity Scholarship Program. The amount designated will either reduce your refund or increase your tax due. Your choice to donate can't be changed; you can't get a refund later.

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions in Idaho. For more information about the Idaho Opportunity Scholarship Program, please visit [www.boardofed.idaho.gov/scholarship/opportunity.asp](http://www.boardofed.idaho.gov/scholarship/opportunity.asp).

**Line 13 Credits**

Enter the amount from Form 66, Schedule B, line 6. Instructions for Schedule B begin on page 6.

**Line 15 Income Distribution Reportable by Beneficiaries**

Determine the amounts from lines 4 and 5 reported by the trust or estate on the fiduciary return. If the trust or estate files as a pass-through entity and includes nonresident beneficiary income in a composite return, this amount should be the total Idaho distributable income for all shareholders on Form PTE-12 with filing code "C". Don't include amounts distributed to a beneficiary who doesn't meet the Idaho individual income tax filing requirement.

If the trust or estate pays the tax for one or more nonresident individual beneficiaries, determine each beneficiary's share of the total business income tax credits allowed from Form 44, Part I, line 10, and enter the total of these amounts on the credits line of Form 66, line 16. Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all beneficiaries. Include Form 44.

**Line 16 Tax on Income Distribution**

If the trust or estate pays the tax on a beneficiary's income distribution, this income is taxed at the corporate rate of 6%. If a trust or estate files as a pass-through entity and includes nonresident beneficiary income in a composite return, this amount is the same as the total on Form PTE-12 column (c). Any credits from the estate or trust that flow through to the beneficiary can be used to offset the tax attributable to that beneficiary. Include a schedule showing this computation.

**Line 17 Permanent Building Fund (PBF) Tax**

A trust or estate that meets the Idaho filing requirement and doesn't distribute all of its Idaho adjusted income must pay the \$10 PBF tax. For example, if the trust pays tax on capital gains, the \$10 PBF tax is required.

If a trust or estate reports income on line 14 and pays the tax on income paid to nonresident individual beneficiaries, it's required to pay the \$10 PBF tax for each beneficiary. A trust or estate must pay the PBF tax for each nonresident individual beneficiary included in the composite return.

If all the Idaho adjusted income is distributed to beneficiaries who file Idaho income tax returns, the trust or estate doesn't owe this tax.

Enter zero if this is a QFT.

**Line 18 Total Tax From Recapture of Income Tax Credits**

If the trust or estate pays the tax for one or more beneficiaries, include on this line those beneficiaries' share of the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

**Line 19 Fuels Tax Due**

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total here. Include Form 75.

**Line 20 Sales/Use Tax Due**

If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. Multiply the total amount of these purchases by 6% (.06).

If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total here.

If you have an Idaho sales or use tax account, don't enter your sales or use tax on this line, but continue to report the tax on these purchases on your sales and use tax returns.

**Line 21 Tax From Recapture of Qualified Investment Exemption (QIE)**

If you've claimed the QIE for property tax on property that no longer qualifies before the end of the five-year recapture period, you must recapture part or all of the property tax benefit. Enter the amount from Form 49ER, Part III, line 18. Include Form 49ER.

**Line 22 Tax on ESBT or QFT Composite Return**

Don't include ESBT and QFT items on Schedule A.

**ESBTs:** If the trust is an ESBT, the portion that consists of stock in one or more S corporations is treated as a separate trust, and you must compute the tax separately on that separate trust.

Use the ESBT Tax Worksheet below to figure the Idaho ESBT tax.

Don't claim an income distribution deduction, an exemption amount, or a deduction for capital losses in excess of capital gains.

**Electing Small Business Trust (ESBT) Tax Worksheet**

		Idaho Amounts	
1.	Interest and dividend income. Interest _____ Dividends _____ Enter total .....	1	
2.	Income or (loss). Business _____ Farm _____ Enter total .....	2	
3.	Gain or (loss). Capital _____ Ordinary _____ Enter total .....	3	
4.	Rents, royalties, partnerships, other estates and trusts, etc. ....	4	
5.	Other income. Include explanation .....	5	
6.	Total income. Add lines 1 through 5 .....	6	
		<b>Column A - Federal</b>	<b>Column B - Idaho</b>
7.	Column A – Total income from federal Form 1041, line 9 Column B – Total income from line 6 .....	7	
8.	Interest and dividends not taxable under Internal Revenue Code .....	8	
9.	Bonus depreciation addition. Include a schedule .....	9	
10.	Other additions. Include a schedule .....	10	
11.	Idaho net operating loss. Carryover _____ Carryback _____ .....	11	
12.	Income exempt from Idaho tax. Include a schedule .....	12	
13.	Bonus depreciation subtraction. Include a schedule .....	13	
14.	Other subtractions. Include a schedule .....	14	
15.	Qualified business income deduction. See instructions .....	15	

	Column A - Federal	Column B - Idaho
16. Add lines 7 through 10, and subtract lines 11 through 15 .....	16	
17. Idaho percentage. Divide line 16, Column B by line 16, Column A .....		17 %
<b>Deductions</b>		
18. Interest .....	18	
19. Fiduciary fees .....	19	
20. Charitable contribution deduction .....	20	
21. Attorney, accountant, return preparation fees .....	21	
22. Other deductions not subject to 2% limit .....	22	
23. Total deductions. Add lines 18 through 22 .....		23
24. Multiply line 17 by line 23 .....		24
25. Idaho taxable income. Subtract line 24 from line 16, Column B .....		25
26. Idaho ESBT tax. Multiply line 25 by 6% .....		26
27. Credit for income tax paid to other states .....		27
28. Credit for contributions to Idaho educational entities .....		28
29. Credit for contributions to Idaho youth and rehabilitation facilities .....		29
30. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 .....		30
31. Tax paid by affected business entity on the trust's behalf .....		31
32. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 .....		32
33. Tax on Electing Small Business Trust. Add lines 26 and 32, then subtract from lines 27 through 31. Enter total here and on Form 66, page 1, line 22 .....		33

**Worksheet Line 28 Credit for Contributions to Idaho Educational Entities** — If the trust donated cash to a qualified educational entity, the trust can claim a tax credit. Donation of goods or services don't qualify.

Include amounts from Form ID K-1, Part VIII, line 55 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on ESBT worksheet, line 26
- \$500
- The tax on ESBT worksheet, line 26 less the amount from the ESBT worksheet, line 27.

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 63 to that amount. The total credit can't exceed \$500.

**Worksheet Line 29 Credit for contributions to Idaho youth and rehabilitation facilities** — If the trust donated cash or goods to a qualified Idaho youth and rehabilitation facility, the trust can claim a tax credit.

Include amounts from Form ID K-1, Part VIII, line 56 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax computed on the ESBT worksheet, line 26

- \$100, or
- The tax on ESBT worksheet, line 26 less the amount from the ESBT worksheet, line 27.

After calculating the credit amount, the trust can add any amounts reported on Form ID K-1, Part XI, line 65 to that amount. The total credit can't exceed \$100.

**Worksheet Line 31 Tax Paid by Affected Business Entity** — Enter the amount of tax paid by the affected business entity on the trust's share of the affected business entity income.

**QFTS:** If the trust files a composite QFT return, use the same information and schedules for Idaho as you use to determine tax on federal Form 1041-QFT. Calculate each QFT's Idaho taxable income and liability on a separate schedule, and include it with the composite Idaho return.

To arrive at the QFT's Idaho taxable income, each QFT included in the Idaho composite return should start with its federal taxable income as reported in the detail information attached to the federal Form 1041-QFT composite return. Each QFT's federal taxable income is then subject to the Idaho modifications listed on Form 66, Schedule A.

A QFT isn't entitled to claim the exemption deduction in computing Idaho taxable income.

Report the total of the Idaho income tax due for all of the QFTs on line 22.

**Line 24 Estimated Tax Payments**

Enter the total amount of payments made and the amount applied from your 2021 return. If payment is made under other EINs, provide a schedule with the EINs, amounts, and rollforwards. Rollforwards are refund amounts from the prior year that are rolled forward to the taxpayer's current year account rather than being refunded to the taxpayer.

**Line 25 Idaho Income Tax Withheld**

Enter the amount of Idaho income tax withheld and not repaid by an employer on wages and salaries of a decedent's estate. Include state copies of W-2s or 1099s.

**Line 26 Tax Paid by Affected Business Entity**

Enter the amount of tax paid by the affected business entity on the trust's share of the affected business entity income.

For trusts and estates that distribute their income to their beneficiaries, the credit for tax paid by the ABE should be apportioned between the trust or estate and the beneficiaries in the same proportion as the income is allocated to and reported by the trust or estate and the beneficiaries.

If the trust is a grantor trust, the ABE information should be included in the grantor letter along with the income information. The beneficiaries will report their share of the payment on their individual tax return.

**Line 27 Special Fuels and Gasoline Tax Refund**

The special fuels (diesel, propane, or natural gas) tax refund is available to those who use the fuel for heating or in off-highway equipment and have paid the tax on the special fuels purchased. Enter the amount from Form 75, Section IV, line 2. Include Form 75.

The gasoline tax refund is available to those who buy and use gasoline in off-highway equipment or auxiliary engines. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

**Line 28 Tax Reimbursement Incentive Credit**

Enter the total credit allowed from the *Idaho Reimbursement Incentive certificate*. Include a copy of the certificate with the return.

**Line 31 Penalty and Interest**

**Penalty:** Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at [tax.idaho.gov/penalties](https://tax.idaho.gov/penalties).

**Interest:** Interest is charged from the due date until paid. The rate for 2023 is 5%.

**Line 32 Nonrefundable Credit From a Prior Year Return**

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

**Line 35 Refund/Apply to 2023****Refund**

Enter the amount of your overpayment from line 34 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

The agency or party seizing the refund must send you notice of the action. Questions about a refund seizure should be directed to the agency or party that initiated the claim for seizure.

**Apply to 2023**

If you're filing an original return, subtract the amount you want to refund from line 34. Any difference will be applied to your 2023 tax and won't be refunded.

**Schedule A**

All trusts and estates must complete Schedule A.

**Line 1 Interest and Dividend Income**

If you're a resident or part-year resident trust or estate, include any taxable interest and dividend income received in 2022 while an Idaho resident.

For any part of the year you're a nonresident trust or estate, include any taxable interest and dividend income from Idaho sources received in 2022.

**Line 2 Income or (Loss)**

If you're a resident or part-year resident trust or estate, include any business or farm income or loss received in 2022 while an Idaho resident.

For any part of the year you're a nonresident trust or estate, include any business or farm income or loss from Idaho sources received in 2022.

**Line 3 Gain or (Loss)**

If you're a resident or part-year resident trust or estate, include any capital or ordinary gain or loss received in

2022 while an Idaho resident.

For any part of the year you're a nonresident trust or estate, include any capital or ordinary gain or loss from Idaho sources received in 2022.

#### Line 4 Rents, Royalties, Partnerships, Other Estates and Trust

If you're a resident or part-year resident trust or estate, include any rents, royalties, partnership or other estate and trust income received in 2022 while an Idaho resident.

For any part of the year you're a nonresident trust or estate, include any rents, royalties, partnership or other estate and trust from Idaho sources received in 2022.

#### Line 5 Other Income

If you're a resident or part-year resident trust or estate, include any other income received in 2022 while an Idaho resident.

For any part of the year you're a nonresident trust or estate, include any other income from Idaho sources received in 2022.

Include a schedule detailing the sources and amounts of other income.

#### Line 8 Interest and Dividends not Taxable Under Internal Revenue Code (IRC)

**Column A** Enter the interest and dividends net of applicable amortization received or accrued from obligations of any state or political subdivision excluded from federal taxable income under the provisions of the IRC. If you're a partner in a partnership that has Idaho source income, include your distributive share from Form ID K-1, Part IV, Column A, line 21. This amount can't be less than zero.

**Column B** Enter the interest and dividends net of applicable amortization received or accrued from obligations of any state or political subdivision excluded from federal taxable income under the provisions of the IRC received while a resident of Idaho or from Idaho sources. Include on this line your apportioned share from Form ID K-1, Part IV, Column B, line 21. This amount can't be less than zero.

#### Line 9 Addition for Bonus Depreciation

If you claimed federal bonus depreciation for property placed in service before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance

hadn't been claimed

- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a deduction on this line; otherwise, enter the difference on Column A, line 9

Don't enter any amounts for property acquired during 2008 and 2009.

**Column A** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line. If you're a partner in a partnership that has Idaho source income, include your distributive share from Form ID K-1, Part IV, Column A, line 22.

**Column B** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line for the time you were an Idaho resident or from Idaho sources. Include on this line your apportioned share from Form ID K-1, Part IV, Column B, line 22.

#### Line 10 Other Additions

**Column A** Enter any miscellaneous Idaho additions. Include a schedule identifying each addition. Include unrelated business taxable income on this line. If you're a partner in a partnership that has Idaho source income, include your distributive share from Form ID K-1, Part IV, Column A, line 23.

**Column B** Enter the portion of miscellaneous Idaho deductions, from Column A, while you were an Idaho resident. Include your distributive share from Form ID K-1, Part IV, Column B, line 23.

#### Line 11 Idaho Net Operating Loss (NOL) Carryover and Carryback

**Columns A and B** Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss. Don't include losses from sources that weren't taxable by Idaho or that were incurred before becoming a resident or part-year resident.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

#### Line 12 Income Exempt From Idaho Tax

**Column A** Enter the amount of interest income received from U.S. government obligations (U.S. Savings Bonds, etc.) and Idaho municipal securities not distributed.



Expenses related to the production of this income reduce the amount you enter here. This amount is adjusted to reflect the estate tax deduction on page 1, line 6, attributed to income exempt from Idaho tax.

The fiduciary must provide the beneficiary with the necessary information if a portion of this adjustment was distributed. Include a schedule showing your computations. If you're a partner in a partnership that has Idaho source income, include your distributive share from Form ID K-1, Part IV, Column A, lines 24 and 25.

**Column B** Enter the portion of income exempt from Idaho tax, from Column A, while you were an Idaho resident. Include your distributive share from Form ID K-1, Part IV, Column B, lines 24 and 25.

### Line 13 Subtraction for Bonus Depreciation

If you claimed federal bonus depreciation for property placed in service before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a deduction on this line; otherwise, enter the difference on Column A, line 9

Don't enter any amounts for property acquired during 2008 and 2009.

**Column A** If the federal depreciation is less than the depreciation calculated without the bonus depreciation, include the difference on this line. If you're a partner in a partnership that has Idaho source income, include your distributive share from Form ID K-1, Part IV, Column A, line 27.

**Column B** If the federal depreciation is less than the depreciation calculated without the bonus depreciation, include the difference on this line for the time you were an Idaho resident or from Idaho sources. Include on this line your apportioned share from Form ID K-1, Part IV, Column B, line 27.

### Line 14 Other Subtractions

**Column A** Enter any miscellaneous Idaho deductions. Include a schedule identifying each addition. If you're a partner in a partnership that has Idaho source income, include your distributive share from

Form ID K-1, Part IV, Column A, lines 26 and 28.

**Column B** Enter the portion of miscellaneous Idaho deductions, from Column A, while you were an Idaho resident. Include your distributive share from Form ID K-1, Part IV, Column B, lines 26 and 28.

### Line 16 Deductions From Federal Form 1041

Don't include state income taxes deducted on Form 1041, line 11.

## Schedule B

Compute tax credits according to the following instructions and the instructions accompanying the appropriate forms. Credits pass through to beneficiaries the same way income and expenses are distributed.

The fiduciary must provide each beneficiary with an Idaho Form ID K-1. This form shows the beneficiary's share of credits earned, credits subject to recapture, and contribution information needed to calculate certain credits. Each beneficiary uses this information to determine the amount of Idaho credit allowed, recapture required, and credit carryovers that exist on the beneficiary's Idaho income tax return. Credits reported by each beneficiary are subject to the limitations applicable to that beneficiary. Include copies of Form ID K-1 with your return for the year when the credit is earned.

If an individual beneficiary's share of income is taxed on the trust or estate return, the tax can be offset by that beneficiary's share of credits. Credits applied to this tax are computed based on the credit limitations applicable to trusts or estates. For example, if a partnership pays the tax for three individual beneficiaries, the amount of credit for contributions to educational institutions is the lesser of the following amounts:

- 50% of the three beneficiaries' share of the amount donated
- 50% of the tax computed for the three beneficiaries, or
- \$500

Credits allowed to a beneficiary that aren't used to offset that beneficiary's tax can't be used to offset the tax computed for other beneficiaries. The broadband equipment investment credit can be transferred to another taxpayer rather than used by the taxpayer who earns the credit.

To claim a credit you acquired through a transfer, include a copy of Form 70, *Idaho Statement of Credit Transfer*, with each return you're claiming transferred credit on.

### Line 1 Property Tax Exemption

Check the "Yes" box if you elected the property tax exemption on personal property that qualifies for the

investment tax credit. Include a copy of Form 49E.

### Line 2 Credit for Taxes Paid to Another State

This credit only applies to resident or part-year resident trusts or estates.

An Idaho trust or estate must report all of its income regardless of where it was earned. If the trust or estate also is taxed by another state on income reported on the Idaho return, it can claim a credit against the Idaho tax. The credit is limited to the proportion of the Idaho tax that the federal total income of the trust or estate derived from sources in the other state and taxed by that state bears to the federal total income.

If you have credit for taxes paid to more than one state, use a separate Schedule B for each state. You must include a copy of the other state's tax return with your Idaho return. Enter the total on line 2g. Amounts on line 2d should be rounded to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and should be entered as 66.67%.

If the trust is an ESBT, complete a separate Schedule B for the S corporation items. Modify the Schedule B to report the applicable S corporation amounts from the ESBT tax computation schedules.

### Line 3 Credit for Contributions to Idaho Educational Entities

Cash donations made by a trust or estate to a qualified educational entity can qualify for a tax credit. Donations of goods or services don't qualify.

Include amounts from Form ID K-1, Part VII, line 55 to calculate the credit amount.

If the trust or estate pays the tax for one or more beneficiaries, the credit is limited to the smallest of:

- The beneficiary's share of one-half of the amount donated
- 50% of the tax computed for the beneficiary
- \$500, or
- The beneficiary's tax, minus the amount on Schedule B, line 2g attributable to that beneficiary

After calculating the credit amount, the trust or estate can add any amounts reported on Form ID K-1, Part XI, line 63 to that amount. The total credit can't exceed \$500.

Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all the beneficiaries.

A qualified educational entity includes:

- A nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho

colleges and universities

- A nonprofit, private, or public Idaho school (elementary, secondary, or higher education) or its foundation
- Idaho education public broadcast system foundations
- The Idaho State Historical Society or its foundation
- An Idaho public library or its foundation
- An Idaho library district or its foundation
- An Idaho public or private nonprofit museum
- The Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho STEM Action Center
- Idaho Council for the Deaf and Hard of Hearing
- Medical residency programs or support organizations devoted to training residents in Idaho

### Line 4 Credit for Contributions to Idaho Youth and Rehabilitation Facilities

A trust or estate can claim this credit if it donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Include amounts from Form ID K-1, Part VII, line 56 to calculate the credit amount.

If the trust or estate pays the tax for one or more beneficiaries, the credit is limited to the smallest of:

- The beneficiary's share of one-half of the amount donated
- 20% of the tax computed for the beneficiary
- \$100, or
- The beneficiary's tax less the amounts on line 3 and Form 44, Part I, line 1

After calculating the credit amount, the trust or estate can add any amounts reported on Form ID K-1, Part XI, line 65 to that amount. The total credit can't exceed \$100.

Don't enter the total credit earned by the trust or estate if the trust or estate isn't paying the tax for all the

beneficiaries.

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House
- The Arc, Inc., Boise
- The Children’s Home Society of Idaho, Inc., Boise
- The Children’s Village, Inc., Coeur d’Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Emmett
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d’Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children’s Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H. (Planned Assistance for Troubled Children)
- Shepherd’s Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d’Alene
- Walker Center, Gooding
- Winchester Occupational Workshop, Winchester
- Witco Inc., Caldwell
- Women’s and Children’s Alliance

The following are the qualified centers for independent living:

- Disability Action Center Northwest, Moscow and

Coeur d’Alene

- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently For Everyone, Inc., Blackfoot, Idaho Falls, and Pocatello

**Line 5 Total Business Income Tax Credits**

Enter the total business income tax credits from Form 44, Part I, line 10. Include Form 44.

**Signature**

The fiduciary or an officer representing the fiduciary must sign the return.

**Tax Preparer**

Check this box if you paid a tax preparer to complete your return, and you’re authorizing the Tax Commission to discuss your return with the paid preparer identified on your return.

You’re also authorizing the paid preparer to:

- Give the Tax Commission any information that’s missing from your return, and
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments

You aren’t authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you instead of your preparer, leave the box blank.

**Idaho Fiduciary Tax Computation Schedule**

**If Idaho taxable income is:**

- Less than or equal to \$1,662 .....
- Over \$1,662 but not over \$4,987 .....
- Over \$4,987 but not over \$8,311 .....
- \$8,311 or more .....

**The tax is:**

- 1% of Idaho taxable income, line 10
- \$16.62 plus 3% of excess over \$1,662
- \$116.36 plus 4.5% of excess over \$4,987
- \$265.96 plus 6% of excess over \$8,311

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](http://tax.idaho.gov/contact)