

Send this form to the Idaho State Tax Commission at least 60 days before the date of transfer.

Part I — Transferor:

Name _____

Address _____

Social Security number or EIN _____

Signature of authorized individual _____

Title _____ Phone number _____

Date of transfer _____

Part II — Transferee:

Name _____

Address _____

Social Security number or EIN _____

Part III — Broadband Equipment Investment Credit:

Amount to be transferred _____ Tax years earned _____

Include a copy of Form 68 for each tax year the credit was earned. Include a copy of the complete list of property the credit was earned on and a copy of the approval from the Idaho Public Utilities Commission (PUC).

To be completed by the Tax Commission:

Credit available for transfer _____ Carryover period available _____

Signed _____ Date _____

The transferee must include a copy of this form with each income tax return on which the credit is claimed or carried over.

Mail to: Income Tax Audit
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Fax to: Income Tax Audit
(208) 364-7392