

Instructions for Idaho Form 51

(Return the bottom portion only if you're making a payment.)

A. GENERAL INFORMATION

If you can't file your Idaho tax return by April 18, 2016, you'll be allowed an automatic six-month extension without filing a written request. However, an extension of time to file your return isn't an extension of time to pay your tax. To qualify for an automatic extension and avoid penalties, you must:

- Pay by April 18, 2016, the lesser of:
 - 80% of the estimated tax due on your 2015 return, or
 - 100% of the income tax reported on your 2014 return
- File your tax return by October 17, 2016

If you owe \$50 or less, a payment isn't required in order to have a valid extension. However, interest will be charged.

Complete the tax payment worksheet below to compute the payment due.

To increase your payment, place the additional amount on line 12 and add it to the minimum amount required on line 11.

Payments must be postmarked or electronically submitted by April 18, 2016.

Form 51 may also be used to make payments of Qualified Investment Exemption (QIE) recapture when you don't file your income tax return by the due date. Write "Payment of QIE Recapture" at the bottom of the form and return it with a check.

B. TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

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|---|-----------|
| 1. Total tax on your 2014 return, Form 40, line 32 less lines 27, 28, 30, 42, 43, and 48;
Form 43, line 52 less lines 47, 48, 50, 62, 63, and 68 | 1. _____ |
| 2. Tax on your 2015 estimated taxable income. Form 40, line 20; Form 43, line 42 | 2. _____ |
| 3. Estimated additional income taxes for 2015. Form 40, lines 29 and 31; Form 43, lines 49 and 51 | 3. _____ |
| 4. Estimated income tax credits for 2015. Form 40, lines 25, 42, 43, and 48; Form 43, lines 43 through 45,
62, 63, and 68 | 4. _____ |
| 5. Add lines 2 and 3 then subtract line 4 | 5. _____ |
| 6. Multiply line 5 by 80% | 6. _____ |
| 7. Enter the lesser of line 1 or line 6 | 7. _____ |
| 8. Idaho income tax withheld. Form 40, lines 45 and 47; Form 43, lines 65 and 67 | 8. _____ |
| 9. Tentative payments. Form 40, line 46; Form 43, line 66 | 9. _____ |
| 10. Add amounts listed on lines 8 and 9 | 10. _____ |
| 11. Payment Due. Subtract line 10 from line 7 | 11. _____ |

Payment of the amount on line 11 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

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| 12. Additional amount | 12. _____ |
| 13. TOTAL. Add lines 11 and 12. Enter the result here and on the Form 51 below | 13. _____ |

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F 51
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R EFO00092
M 07-23-15

ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

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

This payment is for tax year: <input type="checkbox"/> 2015 <input type="checkbox"/> 2016	Tax Code 01	Tran Code 10	Amount paid \$	00
Your first name and initial	Last name		Your Social Security number	
If a joint return, spouse's first name and initial	Last name		Spouse's Social Security number	
Address (number, street, and apartment number)				
City, State, and Zip Code				