



FORM
66
EFO00036
07-25-12

IDAHO FIDUCIARY INCOME TAX RETURN

2012

AMENDED RETURN, check the box.

- ☐ See instructions, page 5 for the reasons for amending and enter the number.

For calendar year
2012, or fiscal
year beginning

Mo Day Year

12 ending

Mo Day Year

State use only

Name of estate or trust

State use only

Federal employer identification number

Name and title of fiduciary

Address of fiduciary (number and street)

City, State and Zip Code

- Check all that apply: ☐ Resident Return ☐ Grantor Trust ☐ Electing Small Business Trust ☐ Qualified Funeral Trust (QFT)
☐ The trust or estate included Idaho Form PTE-12 with this return ☐ Composite Return

1. If reporting for an estate:

- a. Decedent's social security number _____ b. Enter the decedent's date of death _____
c. Was the decedent a resident of Idaho? ☐ Yes ☐ No
d. If no, indicate the state of residence _____

2. Does this estate or trust have any nonresident beneficiaries? ☐ Yes ☐ No

3. Is this a final return? ☐ Yes ☐ No

4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 11.....	4	
5. Income distribution deduction to beneficiaries	5	
6. Estate tax deduction.....	6	
7. Subtract lines 5 and 6 from line 4.....	7	
8. Exemption. See instructions.....	8	
9. Idaho taxable income. Subtract line 8 from line 7	9	
10. Idaho income tax. Use the Tax Computation Schedule, see instructions, page 10.....	10	
11. Donation to Opportunity Scholarship Program.....	11	
12. Credits. Enter the amount from Schedule C, page 2, line 6. See instructions	12	
13. Add lines 10 and 11 and subtract line 12. If less than zero, enter zero.....	13	
14. Income distribution reportable by beneficiaries. See instructions	14	
15. Tax on income distribution. Multiply line 14 by 7.4% * _____ less credits * _____	15	
16. Permanent building fund tax. See instructions. Enter zero if this is a QFT	16	
17. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44.....	17	
18. Fuels tax due. Include Form 75.....	18	
19. Sales/Use tax due on Internet, mail order, and other nontaxed purchases.....	19	
20. Tax from recapture of qualified investment exemption. Include Form 49ER.....	20	
21. Tax on Electing Small Business Trust or QFT composite return. See instructions.....	21	
22. Total tax. Add lines 13 and 15 through 21	22	
23. Estimated tax payments	23	
24. Idaho income tax withheld. Include Form(s) W-2	24	
25. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75.....	25	
26. Hire One Act credit. Include Form 72	26	
27. Total payments and other credits. Add lines 23 through 26.....	27	

REFUND or PAYMENT DUE If line 22 is more than line 27, go to line 28. If line 22 is less than line 27, go to line 31.

28. Tax due. Subtract line 27 from line 22	28	
29. Penalty * _____ Interest from due date * _____ Enter total	29	

30. TOTAL DUE. Add line 28 and line 29

31. Overpayment. Subtract line 22 from line 27

32. REFUND. Amount of line 31 you want refunded to you

33. ESTIMATED TAX. Amount you want credited to your 2013 estimated tax.
Subtract line 32 from line 31.....



Schedule A - Computation of the federal taxable income of the estate or trust derived from Idaho sources.

To be completed by all nonresident and part-year resident estates and trusts.

1. Total income from federal Form 1041, line 9.....	1	
2. Income derived from Idaho sources. Include a schedule.....	2	
3. Idaho capital gain or (loss). Include a schedule.....	3	
4. Add lines 2 and 3.....	4	
5. Percent of total federal income derived from Idaho sources. Divide line 4 by line 1.....	5	%
6. Deductions from federal Form 1041 not allocable to any specific income.....	6	
7. Prorated deductions. Multiply line 6 by line 5.....	7	
8. Federal taxable income derived from Idaho sources. Subtract line 7 from line 4. Enter here and on Schedule B, line 1.....	8	

Schedule B - Idaho Adjusted Income

1. Adjusted total income or (loss). Federal Form 1041, line 17 or Schedule A, line 8 if nonresident.....	1	
2. Interest and dividends not taxable under Internal Revenue Code. Include a schedule.....	2	
3. State, municipal and local income taxes deducted on federal return.....	3	
4. Net operating loss deducted on federal return.....	4	
5. Addition for bonus depreciation. Include computations.....	5	
6. Other additions. Include a schedule.....	6	
7. Idaho net operating loss carryover • _____ carryback • _____ Enter total.....	7	
8. Income exempt from Idaho tax. Include a schedule.....	8	
9. Subtraction for bonus depreciation. Include computations.....	9	
10. Other subtractions. Include a schedule.....	10	
11. Idaho adjusted income. Add lines 1 through 6 and subtract lines 7 through 10. Enter here and on line 4, page 1.....	11	

Schedule C - 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 cannot claim this credit.	
a. Idaho income tax, line 10, page 1.....	2a
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 MUST 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 12. Include Form 44.....	5
6. Total credits. Add lines 2g through 5. Enter total here and on line 12, page 1.....	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.

SIGN HERE	Signature of fiduciary • _____		Paid preparer's signature • _____	Preparer's EIN, SSN or PTIN • _____
	Date _____	Phone number _____	Address and phone number _____	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1041.