EFO00092 06-26-2017

Instructions for Idaho Form 51

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

A. GENERAL INFORMATION

Address (number, street, and apartment number)

City, state, and ZIP Code

If you can't file your Idaho tax return by April 17, 2018, you'll be allowed an automatic six-month extension if you've paid at least:

- 100% of the income tax reported on your 2016 return (if a return was filed), or
- 80% of the estimated tax due on your 2017 return

File your extended tax return by October 15, 2018.

An extension of time to file your return isn't an extension of time to pay your tax.

If you owe \$50 or less, a payment isn't required to have a valid extension. However, we'll charge you interest.

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

Payments must be postmarked or electronically submitted by April 17, 2018.

Form 51 can 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.

1. Total tax on your 2016 return, Form 40, line 32 minus lines 27, 28, 30, 42. Form 43, line 52 minus lines 47, 48, 50, 62, 63, and 68	ine 42 orm 43, 1 Form 4 and 67	lines 49 a 43, lines 43	nd 51		interest y
2. Tax on your 2017 estimated taxable income. Form 40, line 20; Form 43 3. Estimated additional income taxes for 2017. Form 40, lines 29 and 31; I 4. Estimated income tax credits for 2017. Form 40, lines 25, 42, 43, and 41 62, 63, and 68 5. Add lines 2 and 3, then subtract line 4 6. Multiply line 5 by 80% 6. Enter the lesser of line 1 or line 6 6. Idaho income tax withheld. Form 40, lines 45 and 47; Form 43, lines 65 6. Tentative payments. Form 40, line 46; Form 43, line 66 6. Add amounts listed on lines 8 and 9 6. Payment Due. Subtract line 10 from line 7 6. Payment of the amount on line 11 is the minimum amount required for a value when the return is filed, you can pay more than the estimated amount. In amount required on line 11. 6. Additional amount 6. Additional amount 12. Enter the amount here and on the Form 51 6. Total. Add lines 11 and 12. Enter the amount here and on the Form 51	extensi	sion of time	nd 51	2	interest y
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5 51 ESTIMATED PAYMENT OF IDAHO	– – –			13	
R EF000092 M 06-26-2017 Mail to: Idaho State Tax Commission • PO E					
Tax Code	Tra	ran Code	Amount paid		
This payment is for tax year: 2017 2018		10	\$		00
Your first name and initial Last name		10	Υουr Social Sec	curity number	00
				,	
If a joint return, spouse's first name and initial Last name					