

IDAHO FIDUCIARY INCOME TAX RETURN

1999

• F M

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____

Name of estate or trust _____ Federal employer identification number _____

Name and title of fiduciary _____

Address of fiduciary (number and street) _____

City, State and Zip Code _____

- 1. Do you need Idaho income tax forms and instructions mailed to you next year? YES • NO
- 2. If reporting for an estate:
 - a. Enter the 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. _____
- 3. Does this estate or trust have any nonresident beneficiaries? YES • NO
- 4. Is this a final return? YES • NO
- 5. Is this a resident return? YES • NO

6. Adjusted total income or (loss). Federal Form 1041, line 17 or Schedule A, page 2 if nonresident. ...	6	
7. Interest and dividends not taxable under federal law. Attach a schedule.	7	
8. State income taxes deducted on federal return that were not distributed.....	8	
9. Net operating loss deducted on federal return.....	9	
10. Idaho net operating loss. Attach your computation schedule.	10	
11. Idaho income exempt from Idaho tax. Attach a schedule.	11	
12. Idaho adjusted income. Add lines 6, 7, 8 and 9 and subtract lines 10 and 11.	12	
13. Income distribution deduction to beneficiaries.....	13	
14. Estate tax deduction.....	14	
15. Subtract lines 13 and 14 from line 12.	15	
16. Exemption. See instructions.	16	
17. Subtract line 16 from line 15.	17	
18. Income distribution to beneficiaries not reported to Idaho.....	18	
19. Idaho taxable income. Add lines 17 and 18.	19	
20. Idaho income tax. Use the tax computation schedule, page 2.	20	
21. Credit for taxes paid to another state, line 7, Schedule B, page 2.....	21	
22. Other credits, line 7, Schedule C, page 2.....	22	
23. Subtract lines 21 and 22 from line 20. If line 23 is less than zero, enter zero.	23	
24. Permanent building fund tax (\$10).....	24	
25. Special fuels tax due. Attach Form 75.	25	
26. Tax from recapture of investment tax credit. Attach Form 49R.	26	
27. Total tax. Add lines 23 through 26.	27	
28. Estimated tax payments.....	28	
29. Idaho income tax withheld. Attach Form(s) W-2.	29	
30. Special fuels tax refund. Attach Form 75.	30	
31. Gasoline tax refund. Attach Form 75.	31	
32. Add lines 28 through 31.	32	
If line 27 is more than line 32, GO TO LINE 33. If line 32 is more than line 27, GO TO LINE 36.		
33. Tax Due. Subtract line 32 from line 27.	33	
34. Penalty • _____ Interest from due date • _____ Enter total.	34	
35. TOTAL DUE. Add lines 33 and 34.	35	
36. REFUND. Subtract line 27 from line 32.	36	

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 or trusts.

1. Total income from federal Form 1041, line 9		1	
2. Income derived from Idaho sources. Attach a schedule.	2		
3. Idaho capital gain or (loss). Attach a schedule.	3		
4. Total income derived from Idaho sources. 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 directly allocable to Idaho income		6	
7. Deductions from federal Form 1041 not allocable to any specific income	7		
8. Multiply deduction amount from line 7 by line 5.		8	
9. Total deductions related to Idaho income. Add lines 6 and 8.		9	
10. Federal taxable income derived from Idaho sources. Subtract line 9 from line 4. Enter here and on line 6, page 1.		10	

Schedule B - Credit for fiduciary income tax paid to another state.

Nonresidents cannot claim this credit.

A copy of the other state's return **MUST** accompany this return.

1. Idaho tax, line 20	1		
2. Enter the amount from line 15.	2		
3. Other state's adjusted income	3		
4. Divide line 3 by line 2. Enter percentage here.	4		%
5. Multiply line 1 by line 4.		5	
6. Other state's tax due from its tax table or rate schedule less its income tax credits		6	
7. Enter the smaller of lines 5 or 6 here and on line 21, page 1.		7	

Schedule C - Other credits.

1. Credit for contributions to educational entities	1	
2. Investment tax credit	2	
3. Credit for contributions to youth and rehabilitation facilities	3	
4. Credit for production equipment using post-consumer waste	4	
5. Natural resources conservation credit	5	
6. Promoter-sponsored event credit	6	
7. Total credits. Add lines 1 through 6. Enter total here and on line 22, page 1.	7	

Idaho Fiduciary Tax Computation Schedule

Calculate the tax based on Idaho taxable income shown on line 19 on the front of the return. Enter the amount of tax on line 20 on the front of the return.

If Idaho taxable income is:	The tax is:
Less than or equal to \$1,000	2% of Idaho taxable income, line 19
Over \$1,000 but not over \$ 2,000	\$20 plus 4% of excess over \$1,000
Over \$2,000 but not over \$ 3,000	\$60 plus 4.5% of excess over \$2,000
Over \$3,000 but not over \$ 4,000	\$105 plus 5.5% of excess over \$3,000
Over \$4,000 but not over \$ 5,000	\$160 plus 6.5% of excess over \$4,000
Over \$5,000 but not over \$ 7,500	\$225 plus 7.5% of excess over \$5,000
Over \$7,500 but not over \$20,000	\$413 plus 7.8% of excess over \$7,500
Over \$20,000	\$1,388 plus 8.2% of excess over \$20,000

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

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
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1041**