

# Instructions for Idaho Form 51

(Return this form only if you are making a payment.)

## A. GENERAL INFORMATION

If you can't file your Idaho tax return by April 15, 2010, you will be allowed an automatic six-month extension without filing a written request. To qualify for an automatic extension, you must file your tax return by October 15, 2010. However, an extension of time to file your return isn't an extension of time to pay your tax. To avoid penalties, you must pay 80% of your current year's income tax liability or 100% of the income tax reported on your income tax return for the preceding year, if one was filed. If you will owe \$50 or less, a payment isn't required in order to have a valid extension of time to file your return. However, interest will be charged.

Form 51 may also be used to make payments of 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 your check.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but can't file by April 15, 2010, send Form 51 with your payment. Your payment must be postmarked by April 15, 2010.

## B. TAX PAYMENT WORKSHEET

1. Total tax on your 2008 return, Form 40, line 36 less lines 31, 32, 34, 45, and 46;  
Form 43, line 57 less lines 52, 53, 55, 64, and 65 ..... 1. \_\_\_\_\_
2. Tax on your 2009 estimated taxable income. Form 40, line 22; Form 43, line 44 ..... 2. \_\_\_\_\_
3. Estimated additional income taxes for 2009. Form 40, lines 33 and 35; Form 43, lines 53 and 55 ..... 3. \_\_\_\_\_
4. Estimated income tax credits for 2009. Form 40, line 29; Form 43, lines 45 through 49 ..... 4. \_\_\_\_\_
5. Add lines 2 and 3 and 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, line 49; Form 43, line 67 ..... 8. \_\_\_\_\_
9. Tentative payments ..... 9. \_\_\_\_\_
10. 2009 income tax credits. Form 40, lines 46 and 47; Form 43, lines 64 and 65 ..... 10. \_\_\_\_\_
11. Add amounts listed on lines 8, 9 and 10 ..... 11. \_\_\_\_\_
12. Payment Due. Subtract line 11 from line 7 ..... 12. \_\_\_\_\_

Payment of the amount on line 12 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.

13. Additional amount ..... 13. \_\_\_\_\_
14. TOTAL. Add lines 12 and 13. Enter the result here and on the Form 51 below ..... 14. \_\_\_\_\_

**DON'T return this form if you aren't making a payment.**  
**If you are making a payment, mail this form with your payment to:**

**Idaho State Tax Commission • PO Box 83784 • Boise, ID 83707-3784**

CUT HERE

**F 51**  
**O R** EFO00092  
**M** 08-21-09

## ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: <input type="checkbox"/> 2009 <input type="checkbox"/> 2010	Tax Code <b>01</b>	Tran Code <b>10</b>	Amount paid <b>\$</b>	<b>00</b>
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 _____				