

**Form ID-529**  
**Credit for Employer Contributions to Employee**  
**Idaho College Savings Account**

Names as shown on return	Social Security number or EIN
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**Part I — Credit Available Subject to Limitation**

1. Current year credit available from page 2 .....	1	
2. Pass-through share of credit from an S corporation, partnership, trust or estate.....	2	
3. Carryover from prior years .....	3	
4. Credit distributed to shareholders, partners, or beneficiaries .....	4	
5. Total credit available. Add lines 1, 2 and 3, then subtract line 4 .....	5	

**Part II — Limitations**

1. Enter the Idaho income tax from your return .....	1	
2. Credit for income tax paid to other states .....	2	
3. Credit for contributions to Idaho educational entities .....	3	
4. Investment tax credit from Form 49, Part II, line 9 .....	4	
5. Credit for contributions to Idaho youth and rehabilitation facilities .....	5	
6. Credit for production equipment using post-consumer waste .....	6	
7. Promoter-sponsored event credit .....	7	
8. Credit for Idaho research activities from Form 67, line 29 .....	8	
9. Broadband equipment investment credit from Form 68, line 18 .....	9	
10. Small employer investment tax credit from Form 83, line 28 .....	10	
11. Small employer real property improvement tax credit from Form 84, line 26 .....	11	
12. Small employer new jobs tax credit from Form 85, line 35 .....	12	
13. Credit for live organ donation expenses .....	13	
14. Idaho child tax credit .....	14	
15. Add Part II, lines 2 through 14 .....	15	
16. Tax available after other credits. Subtract Part II, line 15 from Part II, line 1 .....	16	
17. Total credit allowed on current year tax return. Enter the smaller amount from Part I, line 5 or Part II, line 16 here and on Form 44, Part I, line 9 .....	17	

**Part III — Credit Carryover**

1. Total credit available subject to limitations. Enter the amount from Part I, line 5 .....	1	
2. Credit allowed. Enter the amount from Part II, line 17 .....	2	
3. Credit carryover to future years. Subtract Part III, line 2 from Part III, line 1. Enter the amount here and on Form 44, Part I, line 9 .....	3	

<b>A</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>B</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>C</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>D</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>E</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>F</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>G</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>H</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>I</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>J</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
<b>K</b>	Employee/account owner last name	First name	Middle initial
	SSN or ITIN	Filing period (MM/DD/YYYY)	Amount of contribution
			Tax credit*
Total tax credits from sections A through K .....			

\* (20% of the total contribution up to \$500)