

Names as shown on return

Social Security number or EIN

Credit Available Subject to Limitation

1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Include a complete list and approval from the Idaho PUC</i>	1	
2. Credit earned. Multiply line 1 by 3%	2	
3. Pass-through share of credit from an S corporation, partnership, trust, or estate	3	
4. Credit received through unitary sharing. Include a schedule	4	
5. Credit received by transfer. Include Form 70, <i>Statement of Credit Transfer</i>	5	
6. Carryover of broadband equipment investment credit from prior years	6	
7. Carryover eliminated due to recapture in 2023. Enter the amount from Form 68R, line 13. Include Form 68R	7	
8. Credit distributed to shareholders, partners, or beneficiaries	8	
9. Credit shared with unitary affiliates	9	
10. Credit transferred to another taxpayer. Include Form 70	10	
11. Total credit available subject to limitations. Add lines 2 through 6, then subtract lines 7 through 10	11	

Credit Limitation

12. Enter the Idaho income tax from your tax return	12	
13. a. Credit for income tax paid to other states	13a	
b. Credit for contributions to Idaho educational entities	13b	
c. Investment tax credit	13c	
d. Credit for contributions to Idaho youth and rehabilitation facilities	13d	
e. Credit for production equipment using post-consumer waste	13e	
f. Promoter-sponsored event credit	13f	
g. Credit for Idaho research activities	13g	
h. Add lines 13a through 13g	13h	
14. Net income tax after other credits. Subtract line 13h from line 12	14	
15. Credit allowable subject to limitation of tax. Enter the smaller of: a. The amount from line 11 or b. \$750,000	15	
16. Broadband equipment investment credit allowed. Enter the smaller amount from line 14 or line 15 here and on Form 44, Part I, line 5	16	

Credit Carryover

17. Total credit available subject to limitations. Enter the amount from line 11	17	
18. Broadband equipment investment credit allowed. Enter the amount from line 16	18	
19. Credit carryover to future years. Subtract line 18 from line 17. Enter the amount here and on Form 44, Part I, line 5	19	