



# AFFECTED BUSINESS ENTITY (ABE)

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## Also known as

- Income tax paid by an Affected Business Entity is often called the “ABE credit”.

# Idaho Code

- Idaho Code section 63-3026B, Affected Business Entities – State and Local Taxation Treatment

# ABE Election

Which entities can make the ABE election?

- S Corporation
- Partnership

# Intent

- Shifts the burden of paying income tax to the entity from the members.
- Reported to members: all income, Idaho additions, Idaho deductions, credits (ITC, Broadband, etc.), any recapture, other taxes, and ABE credit for the tax paid.
  - Credits the entity couldn't use on the return may be carried forward and aren't reported to the members until used on a future ABE return.

# Election

- ABE election must be made for any taxable year by filing the election with a timely filed original return for such taxable year.
- An ABE election will also be valid if made by an amended return for the taxable year if filed before the original due date of the fifteenth day of the fourth month following the taxable year.
- ABE election must be made for each taxable year.

# Election

- The election/return made under this section must be signed by:
  - Each member of the electing entity who is a member at the time the election is filed on Form ABE; or
  - Any officer, manager, or member of the electing entity who is authorization to make the election on Form 41S or 65.
  - Electronic signatures of qualified individuals are permitted.

# Tax Payment

- Each ABE that is a partnership or an S corporation shall pay any tax due on or before April 15 or the fifteenth day of the fourth month following the close of each taxable year.
- Tax is computed by multiplying the ABE's taxable income by the corporate tax rate.
- The ABE is required to pay the Permanent Building Fund (PBF) tax for each member that is not an Idaho resident.
  - Any PBF tax paid by the entity is not included in the amount of ABE credit to the members. Also, and Fuels or Sales taxes paid with return.

## Credits, recapture, carryovers

- Allowable credits earned by the ABE are adjusted by any recapture amounts and applied to the tax due.
- All credits used, including the allowable credits from other ABE's as adjusted for the recapture provision flow through to the members.
- Any unused other credits (become carryovers on ID Form 44) may be claimed in future years for which the entity makes the ABE election.

## Net Operating Loss

- If the ABE taxable income calculation results in a net operating loss (NOL), the NOL may not be passed through to the members of the ABE. The NOL is carried forward to succeeding years for which an ABE election is made until fully used.
- The loss amount will need to be an Idaho addition for the members on Form ID K-1.
- If the ABE does not make the ABE election in any future year, the unused NOL will flow through to the members.

# ABE Credits

- If the ABE does not make the election in any succeeding year, all unused credits and net operating losses will flow through to the members.
- Specially allocated depreciation does not affect how the credits flow through to the members.

# Nonresident Members

- A nonresident of Idaho member is not required to file an Idaho income tax return for any year when their only source of Idaho source income is from one or more ABE's when the ABE pays the tax.
  - Idaho Code section 63-3026B(5)

# ABE Credit

- The ABE will report to each member, such members pro rata share of the ABE tax.
- The ABE credit is an amount equal to the individual's pro rata share of the tax paid.
- The ABE credit is a refundable credit.
- The ABE tax must be paid before the credit can be claimed.

# Trusts & Estates

- For trusts and estates that are members of an ABE, that distribute their income to their beneficiaries, the ABE credit is apportioned between the trust or estate and the beneficiaries in the same proportion as the income is allocated to and reported by the trust or estate and the beneficiaries.

# Making The Election

- What happens if an entity makes a prepayment, the estimate is lower than the tax liability and the entity pays the remaining amount with the return?

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## Exempt Entities

- Affected business entity income does not include the portion of the income, gain, loss, or deduction apportioned to an exempt entity that is a member of the affected business entity.
- The pro rata share of the ABE tax is calculated by excluding the share of any member that is an exempt entity.
- Example: Worker Stock Ownership Plans

# Extension Returns

- What happens with extended entity returns?
  - As long as the entity meets the extension criteria (80% of current year liability or 100% of prior year liability), there's no penalty. Interest is due on any underpayment amount just like any other extended return.
- If the entity elects ABE and the tax amount due is higher than the estimated payment, are there penalties and interest?

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# Tiered Entities

- A partnership has another partnership as an owner and the first partnership elects to be an ABE. Does the second partnership have to elect to be an ABE for the credit for the tax due to flow down to the partners of the second partnership?
  - Yes. Each entity must file as ABE to flow the credit for tax paid to its members.

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# Some Miscellaneous Issues

- Does an entity pay the minimum tax in addition to ABE tax?
  - No, minimum tax for regular return filing
- Make sure to select the ABE box or file Form ABE
- Permanent Building Fund
  - \$10 per each nonresident member – not ABE
- Can you make an ABE payment electronically?
  - Yes, through QuickPay or TAP on our website [tax.idaho.gov/online-services/e-pay](http://tax.idaho.gov/online-services/e-pay)

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## Idaho Tax Forms Affected By The ABE Election

- Forms 40 & 43, residents and nonresident individuals
- Form 41, corporation
- Form 41S, s corporation
- Form 49, Investment tax credit
- Form 49ABE, ABE Investment tax credit
- Form 56 & 56A, Idaho net operating losses
- Form 65, partnership
- Form 66, trust
- Form ID K-1, Idaho K-1
- Form PTE-12, schedule of pass-through owners
- Form ABE, ABE election form
- Form ABE-ES, Voucher ABE

# Form 40 & Form 43

## Payments and Other Credits.

		<b>Form 40</b>	
43.	Grocery Credit. Computed amount from worksheet on page 11 ..... <input type="checkbox"/>		
	<b>To receive your grocery credit</b> , enter the computed amount on line 43 ..... <input type="checkbox"/>	43	00
	<b>To donate your grocery credit to the Cooperative Welfare Fund</b> , check the box and enter zero on line 43 ..... <input type="checkbox"/>		
44.	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ...	44	00
45.	Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ....	45	00
46.	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding .....	46	00
47.	2022 Form 51 estimated payments and amount applied from 2021 return .....	47	00
48.	Paid by entity <input type="checkbox"/> _____ Withheld <input type="checkbox"/> _____ ABE <input type="checkbox"/> _____ See instructions .....	48	00
49.	Tax Reimbursement Incentive credit <input type="checkbox"/> _____ Claim of Right credit <input type="checkbox"/> _____ See instructions ...	49	00
50.	<b>Total Payments and Other Credits.</b> Add lines 43 through 49 .....	50	00

		<b>Form 43</b>	
64.	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR .....	64	00
65.	Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ....	65	00
66.	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding .....	66	00
67.	2022 Form 51 estimated payments and amount applied from 2021 return .....	67	00
68.	Paid by entity <input type="checkbox"/> _____ Withheld <input type="checkbox"/> _____ ABE <input type="checkbox"/> _____ See instructions. Include Form ID K-1s .....	68	00
69.	Tax Reimbursement Incentive credit <input type="checkbox"/> _____ Claim of Right credit <input type="checkbox"/> _____ See instructions .....	69	00
70.	<b>Total Payments and Other Credits.</b> Add lines 63 through 69 .....	70	00

# Form 41

<b>Payments and Other Credits</b>			
53.	Estimated tax payments. If made under other EINs, provide EINs, amounts, and rollforwards .....	53	
54.	Tax paid by ABE on the corporation's behalf .....	54	
55.	Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ....	55	
56.	Tax reimbursement incentive credit <input type="checkbox"/> _____ Claim of Right credit <input type="checkbox"/> _____ Include certificate .....	56	
57.	<b>Total payments and other credits.</b> Add lines 53 through 56 .....	57	

# Form 41s



## Form 41S S Corporation Income Tax Return

2022

**Amended Return?** Check the box. See page 1 of the instructions for reasons to amend and enter the number that applies.

For calendar year 2022 or fiscal year beginning	Mo	Day	Year	Mo	Day	Year	State use only
			22				

Business name: \_\_\_\_\_ State use only: \_\_\_\_\_ Federal Employer Identification Number (EIN): \_\_\_\_\_  
 Current business mailing address: \_\_\_\_\_ NAICS Code: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP code: \_\_\_\_\_ Foreign country (if not U.S.): \_\_\_\_\_

1. Check the type of return:  Regular  Composite  Affected business entity  
 2. If a federal audit was finalized this year, enter the latest year audited: \_\_\_\_\_  
 3. Is this an inactive corporation or nameholder corporation?  Yes  No

# Form 41s (Continued)

36. Net business income subject to apportionment. Enter the amount from line 35 .....	36	
37. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21 .....	37	%
38. Net business income apportioned to Idaho. Multiply line 36 by the percent on line 37 .....	38	
39. Income allocated to Idaho. See instructions .....	39	
40. Affected business entity (ABE) Idaho net operating loss carryover .....	40	
41. Reserved .....	41	
42. Income reported on entity's composite return from Form PTE-12. Include Form PTE-12 .....	42	
43. ABE income. Add lines 38 and 39 then subtract line 40 .....	43	
Check if ABE has exempt members. See instructions .....		<input type="checkbox"/>
44. Idaho income tax. 6% of either line 42 or 43 .....	44	

# Form 41s (Continued)

Credits			
45. Credit for contributions to Idaho educational entities .....	45		
46. Credit for contributions to Idaho youth and rehabilitation facilities .....	46		
47. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 .....	47		
48. Total credits. Add lines 45 through 47. If ABE has exempt entity members. See instructions .....	48		
49. Subtract line 48 from line 44. If line 48 is greater than line 44, enter zero .....	49		
Other Taxes			
50. Minimum tax. See instructions if the S corporation owes federal tax .....	50		20
51. Permanent building fund tax. See instructions .....	51		
52. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 .....	52		
53. Fuels use tax due. Include Form 75 .....	53		
54. Sales/use tax due on untaxed purchases (online, mail order, and other) .....	54		
55. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER .....	55		
56. Total tax. Add lines 49 through 55. If ABE has exempt entity members. See instructions .....	56		
57. Underpayment interest. Include Form 41ESR .....	57		
58. Donation to Opportunity Scholarship Program .....	58		
59. Add lines 56 through 58 .....	59		
Payments and Other Credits			
60. Estimated tax payments. If made under other EINs, provide EINs, amounts, and rollforwards .....	60		
61. Tax paid by ABE on your behalf .....	61		
62. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .....	62		
63. Tax Reimbursement Incentive credit. Include certificate .....	63		
64. Total payments and other credits. Add lines 60 through 63 .....	64		
Refund or Payment Due			
65. Tax due. If line 59 is more than line 64, subtract line 64 from line 59 .....	65		

ABE credit will be line 65 less  
lines 50, 51, 53, 54

# Form 65

**Amended Return?** Check the box.  
 See page 1 of the instructions for reasons to amend, and enter the number that applies. \_\_\_\_\_

For calendar year 2022 or fiscal year beginning \_\_\_\_\_ Mo \_\_\_\_\_ Day \_\_\_\_\_ Year **22** ending \_\_\_\_\_ Mo \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ State use only \_\_\_\_\_

Business name \_\_\_\_\_ State use only \_\_\_\_\_ Federal Employer Identification Number (EIN) \_\_\_\_\_

Current business mailing address \_\_\_\_\_ NAICS Code \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ Foreign country (if not U.S.) \_\_\_\_\_

1. Check the return type  Regular  Composite  Affected business entity

2. If a federal audit was finalized this year, enter the latest year audited .....

3. Is this a final return? .....  Yes  No  
 If yes, check the proper box below and enter the date the event occurred \_\_\_\_\_  
 Withdrawn from Idaho  Dissolved

# Form 65 (Continued)

IDAHO State Tax Commission

Form 65 2022 (continued)


34. Net business income subject to apportionment. Enter the amount from line 33 .....	34	
35. Partnerships with all activity in Idaho enter 100%. Multistate/multinational partnerships complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21 .....	35	%
36. Net business income apportioned to Idaho. Multiply line 34 by the percent on line 35 .....	36	
37. Income allocated to Idaho. See instructions .....	37	
38. Affected business entity (ABE) Idaho net operating loss carryover .....	38	
39. Reserved .....	39	
40. Income reported on entity's composite return from Form PTE-12. Include Form PTE-12 .....	40	
41. ABE income. Add lines lines 36 and 37 then subtract line 38 .....	41	
Check if ABE has exempt members. See instructions .....		<input type="checkbox"/>
42. Idaho income tax. 6% of either line 40 or 41 .....	42	

# Form 65 (Continued)

<b>Credits</b>		
43. Credit for contributions to Idaho educational entities .....	43	
44. Credit for contributions to Idaho youth and rehabilitation facilities .....	44	
45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 .....	45	
46. Total credits. Add lines 43 through 45. If ABE has exempt entity members, see instructions .....	46	
47. Subtract line 46 from line 42. If line 46 is greater than line 42, enter zero .....	47	
<b>Other Taxes</b>		
48. Permanent building fund tax. See instructions .....	48	
49. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 .....	49	
50. Fuels use tax due. Include Form 75 .....	50	
51. Sales/use tax due on untaxed purchases (online, mail order, and other) .....	51	
52. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER .....	52	
53. Total tax. Add lines 47 through 52. If ABE has exempt entity members, see instructions .....	53	
54. Donation to Opportunity Scholarship Program .....	54	
55. Total tax plus donations. Add lines 53 and 54 .....	55	
<b>Payments and Other Credits</b>		
56. Estimated tax payments. If made under other EINs, provide EINs, amounts, and rollforwards .....	56	
57. Tax paid by ABE on your behalf. See instructions .....	57	Credit from another ABE
58. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .....	58	
59. Tax reimbursement incentive credit. Include certificate .....	59	
60. Total payments and other credits. Add lines 56 through 59 .....	60	
<b>Refund or Payment Due</b>		
61. Tax due. If line 55 is more than line 60, subtract line 60 from line 55 .....	61	

ABE credit will be line 61 less lines 50 and 51

# Form 66

24. Estimated tax payments. If made under other EINs, provide EINs, amounts, and rollforwards .....	24	
25. Idaho income tax withheld. Include Forms W-2 or 1099 .....	25	
26. Tax paid by affected business entity on your behalf .....	26	
27. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .....	27	
28. Tax reimbursement incentive credit. Include certificate .....	28	
29. Total payments and other credits. Add lines 24 through 28 .....	29	

# Form 49ABE

IDAHO State Tax Commission | Form 49ABE — Schedule Affected Business Entity Investment Tax Credit | 2022

Names as shown on return \_\_\_\_\_ EIN \_\_\_\_\_

**Part I — Credit Available Subject to Limitation**

	Column A - New	Column B - Used
1. a. Amount of qualified investments acquired during the tax year. Include a detailed list ..... 1a		
b. Amount of investments the entity claimed the property tax exemption on. Include applicable Form 49Es ..... 1b		
c. Subtract line 1b from line 1a. This is the amount of qualified investments the entity can earn the investment tax credit (ITC) on ..... 1c		
2. Pass-through share of qualified investments from an S corporation, partnership, trust, or estate:		
a. Pass-through Entity Name	b. Pass-through Entity EIN	c. Pass-through Share
Total column c ..... 2		
3. Total qualified investments. Add lines 1c and 2 (Column B is limited to \$150,000) ..... 3		
4. Credit earned. Multiply the sum of line 3, Columns A and B by 3% ..... 4		
5. Carryover of ABE ITC from prior years. Include Form 49C or other schedule ..... 5		
6. Pass-through share of credit from ABE entity:		
a. Pass-through Entity Name	b. Pass-through Entity EIN	c. Pass-through Share
Total column c ..... 6		
7. Total credit available. Add lines 4, 5, and 6 ..... 7		

**Part II — Limitation**

1. Enter the Idaho income tax from the entity return ..... 1	
2. Credit for contributions to Idaho educational entities ..... 2	
3. Tax available after credit. Subtract line 1 from line 2 ..... 3	
4. 50% of tax. Multiply line 1 by 50% ..... 4	
5. Investment tax credit available. Enter the amount from Part 1, line 7 ..... 5	
6. Investment tax credit allowed. Enter the smallest amount from lines 3, 4, or 5 here and on Form 49, Part II, line 8 ..... 6	

# Form 49



## Form 49 Investment Tax Credit

2024

Names as shown on return

Social Security number or EIN

### Part I — Credit Available Subject to Limitation

		Column A - New	Column B - Used
1.	a. Amount of qualified investments acquired during the tax year. <b>Include a detailed list</b> .....	1a	
	b. Amount of investments you claimed the property tax exemption on. Include applicable Form 49Es .....	1b	
	c. Subtract line 1b from line 1a. This is the amount of qualified investments you can earn the investment tax credit (ITC) on .....	1c	
2.	Pass-through share of qualified investments from an S corporation, partnership, trust, or estate:		
	a. Pass-through Entity Name	b. Pass-through Entity EIN	c. Pass-through Share
	Total column c .....	2	
3.	Total qualified investments. Add lines 1c and 2 (Column B is limited to \$150,000) .....	3	
4.	Amount distributed to shareholders, partners, or beneficiaries .....	4	
5.	Total available qualifying investments. Line 3 minus line 4 .....	5	
6.	Credit earned. Multiply the sum of line 5 Columns A and B by 3% .....	6	
7.	a. Pass-through credit from ABE – Taxpayers not distributing the credit. See instructions .....	7a	
	b. Pass-through credit from ABE – Taxpayers distributing the credit. See instructions .....	7b	
8.	a. Carryover of ITC from prior years – Taxpayers not distributing the carryover. See instructions .....	8a	
	b. Carryover of ITC from prior years – Taxpayers distributing carryover. See instructions .....	8b	
9.	Amount received through unitary sharing or from a co-op. <b>Include a schedule</b> .....	9	



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# Form 49 (Continued)

### Part II — Limitation

1.	Enter the Idaho income tax from your return .....	1	
2.	Credit for income tax paid to other states .....	2	
3.	Idaho income tax after credit for income tax paid to other states. Line 1 minus line 2 .....	3	
4.	Credit for contributions to Idaho educational entities .....	4	
5.	Tax available after credits. Line 3 minus line 4 .....	5	
6.	50% of tax after credit for income tax paid to other states. Multiply line 3 by 50% .....	6	
7.	Investment tax credit available. Enter the amount from Part I, line 11 .....	7	
8.	ABE Investment Tax Credit. Include Form 49ABE .....	8	
9.	Investment tax credit allowed. Enter the smallest amount from lines 5, 6, or 7 plus the amount from line 8 here and on Form 44, Part I, line 1 .....	9	



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# Form 56

A net operating loss calculated by an affected business entity (ABE) may not be passed through to its member, but may be carried forward as an Idaho net operating loss to succeeding taxable years for which the ABE elects to be subject to tax as an ABE.

If the ABE does not make an ABE election in any succeeding taxable year, the unused Idaho net operating loss will flow through to the members.

Include Form 56 or your own schedule with the return for any year you compute an NOL. Also, include Form 56A showing the NOL carryforward/carryback calculation, if applicable.

## Specific Instructions Calculation of Idaho NOL

Complete lines 1 through 8 to compute and use your Idaho NOL.

**Corporations**—skip lines 3 through 5.

**Trusts, estates, and ABEs**—skip lines 4 and 5.

An absorption year is the year you use the NOL to offset your income. An NOL year is the year you incurred a loss.

Form 43, line 32, column b

### Trusts and Estates:

- Enter the Idaho taxable income (loss) before the exemption deduction.
  - For tax year 2000, this is Form 66, line 15
  - For tax year 2001, this is Form 66, line 12
  - For tax years 2002 through 2019, this is Form 66, line 7
  - For tax years 2020 through 2022, this is Form 66, line 7 minus line 8

### ABEs:

- For tax years 2021 and 2022, this is Form 41S, line 43 or Form 65, line 41.

### Corporations:

- Enter the Idaho taxable income (loss) from Form 41.
  - For tax year 2000, this is Form 41, line 36
  - For tax years 2001 through 2003, this is Form 41, line 35
  - For tax years 2004 through 2022, this is line 37.

Line 2. Add any Idaho NOL carryback/carryover

# Form 56A

## Carryback/Carryover of Idaho NOL

**For a corporation with multiple entities operating in Idaho**, each entity with Idaho activity can carryback \$100,000 of NOL, up to the amount of Idaho taxable income per entity in the year carried back.

**For an affected business entity (ABE)**, a net operating loss must be carried forward to succeeding taxable years. If the ABE doesn't make the election to be an ABE in any succeeding taxable year, the unused net operating loss will flow through to the members.

**For losses incurred after January 1, 2013**, you only have one year from the end of the loss year to file an amended return to carry back the Idaho NOL and apply it to the prior two years. After that, you

must carry the Idaho NOL forward. You can carry forward the remaining amount and apply it to the next 20 years until the NOL is fully absorbed.

**For losses incurred after January 1, 2000, and before January 1, 2013**, you must carry back the Idaho NOL and apply it to the prior two years. You can carry forward the remaining amount and apply it to the next 20 years until the NOL is fully absorbed.

You can carry back a maximum of \$100,000 (\$50,000 if you're filing as married filing separately) of Idaho NOL. You must carry forward any Idaho NOL in excess of \$100,000.

# Form ID K-1



## Form ID K-1 — Schedule Partner's, Shareholder's, or Beneficiary's Share of Idaho Adjustments, Credits, etc.

2022

For tax year beginning	Mo	Day	Year	Mo	Day	Year	<input type="checkbox"/> Final K-1	<input type="checkbox"/> Amended K-1
			22					

### Part I — Pass-through Entity (PTE) Information

Partnership  S Corporation  Estate  Resident Trust  Nonresident Trust  Qualified Investment Partnership

PTE EIN	PTE name		
PTE current address	City	State	ZIP code

### Part II — Owner Information

General Partner  Limited Partner  Shareholder  Beneficiary  Other LLC Member  Disregarded Entity

Owner's SSN/EIN	Owner's name		
Owner's current address	City	State	ZIP code

PTE filing code:  Nonresident Owner Agreement (A)  Composite (C)  Affected Business Entity (E)  Not Required (N)  Idaho Resident Individual (R)  Pass-through Withholding (W)



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# Form ID K-1 (Continued)

### Part XI — Pass-through Idaho Credits – Composite/Affected Business Entity (ABE)

	Idaho Amount
57. Tax paid by the entity on behalf of the owner on composite return .....	57
58. Tax paid by affected business entity .....	58
59. Credit for contributions to Idaho educational entities .....	59
60. Idaho investment tax credit .....	60
61. Credit for contributions to Idaho youth and rehabilitation facilities .....	61
62. Credit for production equipment using post-consumer waste .....	62



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# Form PTE-12



**Form PTE-12**  
**Schedule of Pass-through Owners**  
 (Required with Forms 41S, 65, or 66)

**2022**

Pass-through entity (PTE) name			PTE EIN		PTE tax year beginning	PTE tax year ending	
Contact name			Contact phone number		Contact email address		
Owner's Name (one owner per line)	EIN or Social Security Number	Owner's Address City, State, and ZIP Code	(a) Filing Code	(b) Idaho Distributable Income	(c) Composite Income Tax Paid by Entity	(d) Income Tax Withheld by Entity	(e) ABE Tax Paid by Entity



**Form ABE**  
**Affected Business Entity Election**

**2022**

Use this form to elect to become an affected business entity.

Include the election with the original return, and pay the tax by April 15 following the close of each taxable year. You must make a separate election for each taxable year.

The election must be signed by:

- Each member of the electing entity who's a member at the time the election is filed, or
- Any officer, manager, or member of the electing entity who's authorized.

If you've checked the ABE box on Forms 41S or 65 and the tax return is signed by an authorized officer, this form isn't required to be included with the return. Electronic signatures are permitted. The entity must have documentation authorizing the officer to make the election on behalf of all members.

Federal Employer Identification Number (EIN)	Entity Type: <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation		
Name of Entity			
Address			
City	State	Zip code	
Phone number			

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Name	Title		
Signature	Date		

# Form ABE-ES



## Form ABE-ES — Voucher Affected Business Entity Payment of Business Income Tax

2024

### A. Extension of Time Validity

Use Form ABE-ES to calculate any payment due for a valid tax year 2024 extension or make estimated payments for tax year 2025 (check the appropriate year on the form). If you can't file your 2024 Idaho tax return by on or before the 15th day of the 4th month following the close of the tax year (original due date), you'll be allowed an automatic six-month extension if you've paid at least one of the following:

- 80% of the estimated tax due on your 2024 return.
- 100% of the income tax reported on your 2023 return (if you filed a return). Doesn't apply if you've never filed a return in Idaho.

If you qualify for the automatic extension, file your extended tax return by six months after the original due date.

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

Complete the Extension of Time Payment worksheet in Section C to calculate the payment due. Payments must be made online or postmarked by the original due date.

### B. ABE Election Validity

Submitting Form ABE-ES does not constitute a valid ABE election unless the total of the ABE-ES payments qualifies as a valid extension and other applicable factors listed below are met.

- Your entity type is either **S Corporation** or **Partnership**.
- Your ABE-elected return, or Form ABE Entity Election, is signed by an officer, manager, or member of the electing entity.
- The ABE tax is paid on or before the original due date.
- The ABE-elected return was received after the due date with a valid extension.
- The amended ABE-elected return was received after the original due date, and the original return was ABE-elected, or the amended ABE-elected return was received on or before the original due date, regardless of the original election.



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# Form ABE-ES continued

### C. Extension of Time Payment Worksheet

	Yes	No
1. Did you file a 2023 tax return? .....	<input type="checkbox"/>	<input type="checkbox"/>
2. If yes, enter the total tax less the total of the fuels tax, sales/use tax, tax from recapture of QIE, and the tax reimbursement incentive credit from the 2023 tax return .....	<input type="text"/>	
3. 2024 estimated income tax due less estimated income tax credits. (Estimated tax due includes the \$20 minimum tax, the \$10 permanent building fund tax, and tax from recapture of business income tax credits.) See instructions .....	<input type="text"/>	
4. Multiply line 3 by 80% .....	<input type="text"/>	
5. If you answered yes on line 1, enter the smaller amount from line 2 or line 4. If you answered no, enter the amount from line 4 .....	<input type="text"/>	
6. Estimated tax payments, tentative payments and ABE tax paid by another entity from Form 41S, line 61 or Form 65, line 57 .....	<input type="text"/>	
7. <b>Payment Due.</b> Subtract line 6 from line 5. If \$50 or less, a payment isn't required .....	<input type="text"/>	

Form ABE-ES payments can be made online at [tax.idaho.gov/epay](https://tax.idaho.gov/epay) (don't send voucher if paying online). Sending check and/or money order? Use voucher below.



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



### Form ABE-ES — Voucher Affected Business Entity Estimated Payment of Business Income Tax

Mail to:  
Idaho State Tax Commission  
PO Box 83784  
Boise ID 83707-3784

This payment is for tax year: <input type="checkbox"/> 2024 <input type="checkbox"/> 2025	Tax code <b>05</b>	Tran code <b>11</b>	Amount paid \$ <input type="text"/>	<b>00</b>
Business name		Federal Employer Identification Number (FEIN)		
Current business mailing address				
City		State	ZIP Code	

EFO00339 08-05-2024



Great people. Helping you. Serving Idaho.