

**General Information.** Use Form 51 to calculate any payment due for a valid tax year 2022 extension or make estimated payments for tax year 2023 (check the appropriate year on the form). You can also use Form 51 to make payments of Qualified Investment Exemption (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 a check.

If you can't file your 2022 Idaho tax return by April 18, 2023, you'll be allowed an automatic six-month extension if you've paid at least one of the following:

- 100% of the income tax reported on your 2021 return (if you filed a return)
- 80% of the estimated tax due on your 2022 return

If you qualify for the automatic extension, file your extended tax return by October 16, 2023.

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

If you owe \$50 or less, a payment isn't required to have a valid extension. However, we'll charge you interest.

Complete the tax payment worksheet below to calculate the payment due. Payments must be made online or postmarked by April 18, 2023.

**Tax Payment Worksheet.** (Keep for your records.)

1. Total tax on your 2021 return, Form 40, line 33 minus lines 28, 29, 31, 43, 44, and 49; Form 43, line 53 minus lines 48, 49, 51, 63, 64, and 69 .....	1. _____
2. Tax on your 2022 estimated taxable income. Form 40, line 20; Form 43, line 42 .....	2. _____
3. Estimated additional income taxes for 2022. Form 40, lines 30 and 32; Form 43, lines 50 and 52 .....	3. _____
4. Estimated income tax credits for 2022. Form 40, lines 26, 43, 44, and 49; Form 43, lines 43 through 46, 63, 64, and 69 .....	4. _____
5. Add lines 2 and 3, then 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 on your 2022 return. Form 40, lines 46 and 48; Form 43, lines 66 and 68 ..	8. _____
9. 2022 Form 51 payments on your 2022 return. Form 40, line 47; Form 43, line 67 .....	9. _____
10. Add amounts listed on lines 8 and 9 .....	10. _____
11. Payment Due. Subtract line 10 from line 7. Enter "0" if the difference is a negative number .....	11. _____
Payment of the amount on line 11 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you'll owe when the return is filed, you can pay more than the estimated amount. Enter the additional amount on line 12.	
12. Additional amount .....	12. _____
13. <b>Total.</b> Add lines 11 and 12. Enter the amount here and on Form 51 below .....	13. _____

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



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

This payment is for tax year: <input type="checkbox"/> 2022 <input type="checkbox"/> 2023		Tax code <b>01</b>	Tran code <b>10</b>	Amount paid <b>\$</b>	<b>00</b>
Your first name and initial	Last name		Full Social Security number		
If a joint return, spouse's first name and initial	Last name		Full Spouse's Social Security number		
Address (number, street, and apartment number)					
City		State	ZIP code		