

IDAHO Appendix

Key IDAHO Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
3% Investment Tax Credit - controversial credit against corporate income tax worth up to 3% of the value of capital investment	\$38.0 million (2014)	None	0/100
Business Advantage Program - a wide package of incentives, including tax credits, sales tax rebates, and property tax exemptions	unknown	None	0/100
Hire One Tax Credit – sliding scale income tax credit for employers	\$7.6 million (annualized estimate)	None	0/100
New Jobs Tax Credit - corporate income tax credit of up to \$3,000 per job	unknown	None	0/100
Research and Development Activity Income Tax Credit - corporate income tax credit for spending on R&D	\$2.6 million (2014)	None	0/100
Average of Disclosure Scores for All Programs			0% (0/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for IDAHO Programs		<i>Maximum possible score for category</i>	3% Investment Tax Credit	Business Advantage Program	Hire One Tax Credit	New Jobs Tax Credit	Research and Development Activity Income Tax Credit
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	0	0	0
	Either amount approved OR actual amount disbursed/claimed (10) -or-						
	Performance-based with actual amount disbursed/claimed (15)						
Status of Award	Indication or whether award is completed, active, terminated (5)	15	0	0	0	0	0
	Disclosure of whether enforcement action taken (5)						
	Disclosure of amount clawed back or recalibrated or rescinded (5)						
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20	0	0	0	0	0
	Actual number of jobs created/retained or trainings ONLY (15) -or-						
	BOTH promised/projected and actual (20)						
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20	0	0	0	0	0
	Actual wage rates/payroll only (15) -or-						
	Both promised and actual (18) -or-						
	Either promised and actual with wage disaggregation (20)						
Project Information	Location with street address (10)	15	0	0	0	0	0
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	0	0	0	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	0	0	0	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	0	0	0	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
TOTAL PROGRAM SCORE			0	0	0	0	0

*See next page for notes on scoring

IDAHO Program Scoring Notes

3% Investment Tax Credit

There is no online recipient disclosure for this program.

Business Advantage Program

There is no online recipient disclosure for this program.

Hire One Tax Credit

There is no online recipient disclosure for this program.

New Jobs Tax Credit

There is no online recipient disclosure for this program.

Research and Development Activity Income Tax Credit

There is no online recipient disclosure for this program.