

Don't Staple



Form 43 2025 Part-year Resident and Nonresident Income Tax Return

8734

Amended Return? Check the box.

See page 15 of the instructions for reasons to amend, and enter the number that applies.

State Use Only

Empty box for state use only

For calendar year 2025 or fiscal year beginning, ending

Please Print or Type

Personal information fields: Your first name, Middle initial, Your last name, Suffix, Your Social Security number (SSN), Deceased in 2025, Spouse's first name, Middle initial, Spouse's last name, Suffix, Spouse's Social Security number (SSN), Deceased in 2025, Current mailing address, City, State, ZIP Code, Foreign country (if not U.S.), Forms and instructions are available at tax.idaho.gov/IITforms

If the IRS considers you or your spouse a nonresident alien, check here.

Residency Status

Check one for yourself and one for your spouse, if a joint return.

Residency status checkboxes: Resident, Idaho Resident on Active Military Duty, Nonresident, Part-year Resident, Military Nonresident. Yourself 1., Spouse 1., Yourself 2., Spouse 2., Yourself 3., Spouse 3., Yourself 4., Spouse 4., Yourself 5., Spouse 5.

Enter the full months in Idaho this year.

Months in Idaho checkboxes: Yourself, Spouse

Enter your current state's abbreviation.

Current state checkboxes: Yourself, Spouse

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

Filing status options: 1. Single, 2. Married filing jointly, 3. Married filing separately, 4. Head of household, 5. Qualifying surviving spouse with qualifying dependents

See instructions, page 16. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

Household checkboxes: 6a. Yourself, 6b. Spouse, 6c. Dependents, 6d. Total household

List dependents below. If you have more than four dependents, continue on Form 39NR. Enter total on line 6c.

Household

Dependent information fields: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy)

See instructions, page 16.

Idaho Amounts

Table with 2 columns: Description (7. Wages, salaries, tips, etc. Include Form W-2s; 8. Taxable interest income; 9. Dividend income; 10. Alimony received; 11. Business income or (loss). Include federal Schedule C or C-EZ; 12. Capital gain or (loss). If required, include federal Schedule D) and Amount (7 00, 8 00, 9 00, 10 00, 11 00, 12 00)

Continue to page 2.

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		Idaho Amounts	
See instructions, page 16.			
Idaho Income	13. Other gains or (losses). Include federal Form 4797	13	00
	14. IRA distributions (taxable amount)	14	00
	15. Pensions and annuities (taxable amount)	15	00
	16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16	00
	17. Farm income or (loss). Include federal Schedule F	17	00
	18. Unemployment compensation	18	00
	19. Other income. Include explanation	19	00
	20. Total Income. Add lines 7 through 19	20	00
See instructions, page 17.			
Idaho Adjustments	21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21	00
	22. Moving expenses, alimony paid, and student loan interest	22	00
	23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23	00
	24. Penalty on early withdrawal of savings	24	00
	25. Other deductions. See instructions	25	00
	26. Total Adjustments. Add lines 21 through 25	26	00
	27. Adjusted Gross Income. Subtract line 26 from line 20	27	00
		Column A - Federal	Column B - Idaho
	28. Enter amount from federal Form 1040, line 11. Enter amount from line 27 in Column B	28	00
	29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29	00
	30. Subtractions from Form 39NR, Part B, line 27. Include Form 39NR	30	00
	31. Total Adjusted Income. Add lines 28 and 29 minus line 30	31	00
Standard Deduction for Most People Single or Married Filing Separately: \$15,750 Head of Household: \$23,625 Married Filing Jointly or Qualifying Surviving Spouse: \$31,500	32. Check —	a. If age 65 or older ▪ Yourself ▪ Spouse b. If blind ▪ Yourself ▪ Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 63 ▪	
	33. Itemized deductions. Include federal Schedule A. Federal limits apply	33	00
	34. State and local income or general sales taxes included on federal Schedule A	34	00
	35. Subtract line 34 from line 33. If you don't use federal Schedule A, enter zero ...	35	00
	36. Enter the standard deduction for your filing status. See instructions, page 19, to determine amount if not standard	36	00
	37. Enter the larger of line 35 or line 36.....	37	00
	38. Idaho percentage. Divide line 31, Column B, by line 31, Column A	38	%
	39. Multiply amount on line 37 by the percentage on line 38 and enter the result here	39	00
	40. Qualified business income deduction. If less than zero, enter zero	40	00
	41. Idaho taxable income. Subtract lines 39 and 40 from line 31, Column B	41	00
42. Tax from worksheet. See instructions, page 20	42	00	

Continue to page 3.



Credits	43. Income tax paid to other states. Include Form 39NR and other states' returns	43	00
	44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR	44	00
	45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	45	00
	46. Idaho Child Tax Credit. Calculated amount from worksheet on page 22	46	00
	47. Subtract lines 43 through 46 from line 42. If less than zero, enter zero	47	00
Other Taxes	48. Fuels use tax due. Include Form 75	48	00
	49. Sales/use tax due on untaxed purchases (online, mail order, and other)	49	00
	50. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	50	00
	51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	51	00
	52. Permanent building fund tax. Some people don't have to pay this. See instructions. Check the box if you received Idaho public assistance payments for 2025.....	52	10 00
53. Total Tax. Add lines 47 through 52	53	00	
Donations	I want to donate to:		
	54. Idaho Nongame Wildlife Fund	55. Idaho Children's Trust Fund	
	56. Special Olympics Idaho	57. Idaho Guard and Reserve Family	
	58. American Red Cross of Idaho	59. Veterans Support Fund	
	60. Idaho Food Bank Fund	61. Opportunity Scholarship Program	
	62. Total Tax Plus Donations. See instructions, page 22. Add lines 53 through 61	62	00
Payments and Other Credits	63. Food Tax Credit. Enter amount from pg.24 ▪ To receive your Food Tax Credit, enter the calculated amount on line 63. To donate your Food Tax Credit to the Cooperative Welfare Fund, check the box, enter zero on line 63	63	00
	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. 2025 Form 51 estimated payments and amount applied from 2024 return	67	00
	68. Paid by entity ▪ Withheld ▪ ABE ▪ See instructions. Include Form ID K-1s	68	00
	69. Tax Reimbursement Incentive credit ▪ Claim of Right credit ▪ See instructions	69	00
70. Total Payments and Other Credits. Add lines 63 through 69	70	00	

Continue to page 4.



Tax Due	71. Tax Due. If line 62 is more than line 70, subtract line 70 from line 62 ▫ 71	00
	72. Penalty ▫ Interest from the due date ▫ Enter total 72	00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal ▫	
	73. Nonrefundable credit from a prior year return. See Form 44 instructions ▫ 73	00
	74. Total Due. Add lines 71 and 72, then subtract line 73. Pay online or make check payable to the Idaho State Tax Commission ▫ 74	00
Refund	75. Overpaid. If line 62 is less than 70, subtract lines 62 and 72 from line 70 ▫ 75	00
	76. Refund ▫ Apply to 2026 ▫	

77. **Direct Deposit.** See instructions, page 25. ▫ Check if final deposit destination is outside of the U.S.

▫ Routing No.	Type of Account:	▫ Checking
▫ Account No.		▫ Savings

Amended	78. Total due (line 74) or overpaid (line 75)	78	00
	79. Refund from original return plus additional refunds	79	00
	80. Tax paid with original return plus additional tax paid	80	00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80	81	00

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See Instructions.

Sign Here	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN	Taxpayer's phone number
	Preparer's address	State	ZIP Code
			Preparer's phone number

▫ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified above.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal return.



Instructions are for lines not fully explained on the form. General information instructions beginning on page 2 also apply to this form.

Food Tax Credit Refund Only

You must be an Idaho resident or an Idaho resident on active military duty to qualify for a refund of the Food Tax Credit. Part-year residents can claim a prorated credit against their tax due but don't qualify for a refund of any excess credit. Nonresidents don't qualify for the credit.

You can use this form to claim the Food Tax Credit for yourself if all of these are true:

- You were an Idaho resident in the tax year.
- Idaho doesn't require you to file an income tax return.
- Your spouse was a part-year resident or nonresident.

If you're not required to file an income tax return but are filing Form 43 to receive a Food Tax Credit refund, you don't need to include a copy of a federal return.

On Form 43:

- Complete the top of the form through line 6.
- **Skip** lines 7 through 27.
- Write "**NRF**" (Not Required to File) on line 28, Column A. Leave line 28, Column B blank.
- **Skip** lines 29 through 31.
- Complete line 32a if you (or your spouse) are age 65 or older.
- **Skip** lines 32b through 51.
- Cross through the \$10 on line 52, Permanent Building Fund, and write "**NRF**."
- **Skip** lines 53 through 62.
- Enter your Food Tax Credit amount on line 63 using the Food Tax Credit worksheet on page 24.
- Complete applicable lines 64 through 77.
- **Skip** lines 78 through 81.
- Complete the bottom of Form 43 below line 81.

Identification Information

Enter your name and address in the spaces provided.

In the Social Security Number (SSN) field, enter your SSN. If you don't have an SSN:

- Enter your Individual Tax Identification Number (ITIN). If you receive an SSN after filing using

the ITIN, you must provide the SSN to the Tax Commission so we can finish processing your return.

- If you've applied for an ITIN and haven't received it from the Internal Revenue Service (IRS) before you file your Idaho return, enter "Form W-7." Include a copy of your federal Form W-7 with this return. When you receive your ITIN, you must provide it to the Tax Commission so we can finish processing your return.
- If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien).

Be sure that your return and W-2 forms show the correct SSN or ITIN. Errors will delay any refund.

Amended Return

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending.

1. Federal Audit.
2. Net Operating Loss Carryback – Include Form 56 or a schedule showing the application of the loss.
3. Federal Amended – Include a complete copy of your amended federal return.
4. Other – Include an explanation.

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

Nonresident Alien

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you or your spouse is a nonresident alien, select the box below your address. Then see the next section.

Residency Status

Check the box that applies to your residency status for 2025. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2025. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 2 for residency status.

- Check box 1 if you or your spouse are an Idaho resident.
- Check box 2 if you or your spouse are a member of the armed forces on active military duty outside Idaho and Idaho is your state of permanent

residence. (An Idaho resident on active military duty in or outside Idaho must file on Form 40 unless their spouse is a part-year resident or nonresident.)

- Check box 3 if you or your spouse is a nonresident.
- Check box 4 if you or your spouse moved into or out of Idaho and were a resident for only part of the year.
- Check box 5 if you or your spouse is in Idaho on military orders but your state of permanent residence is another state. See the instructions for **Military Personnel** on page 3 of this booklet.

If the earned income of a service member's spouse is exempt from Idaho taxation on Idaho Form 43, the service member must check box 5, and the qualifying spouse must check box 3.

If you're a resident filing Forms 43 and 39NR due to a nonresident spouse, you must report additions and subtractions in a certain way. The additions in the Idaho column must be your share of those additions plus any Idaho additions of your nonresident spouse. Similarly, the subtractions in the Idaho column must be your share of those subtractions plus any Idaho subtractions of your nonresident spouse.

Full Months in Idaho This Year

If you were a part-year resident, enter the number of full months you lived in Idaho in 2025. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2025. Nonresidents don't respond to this question.

Current State of Residence

Use the two-letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2025, use ID. All part-year residents and nonresidents must complete this section. Spouses with separate domiciles may report different states. Military nonresidents should use their military home of record.

Lines 1 Through 5 Filing Status

Check the box for your Idaho filing status. See **General Information** on page 2 for more about filing status.

Line 6 Household

Line 6a. Yourself. Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse. Enter "1" if you're filing a joint return. Enter "1" if your spouse died during 2025 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39NR, Part G. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with the return. See [irs.gov](https://www.irs.gov) for more information.

Line 6d. Total Household. Add lines 6a through 6c.

Idaho Income

Complete your federal income tax return before you begin this form. You'll use the information from your federal income tax return to complete your Form 43.

Line 7 Wages, Salaries, Tips, etc.

Enter the total wages, salaries, tips, etc. received for **both** of these:

- All employment while an Idaho resident or part-year resident
- All work performed in Idaho while a nonresident.

If you're a nonresident who works for an employer both in Idaho and outside of Idaho, see the Residency topics on our webpage: tax.idaho.gov/ITbasics. They explain how to determine the amount of income that's taxable to Idaho.

Military

If your military home of record is Idaho and you're on active duty outside Idaho, include all of your wages. You can deduct your active-duty military wages earned outside of Idaho on Form 39NR, Part B, line 7. If you have nonmilitary wages that are taxable in another state, you can take a credit for tax paid to other states on Form 39NR, Part D.

If your military home of record wasn't Idaho and you were on active duty in Idaho, don't include your military wages.

If the service member's spouse's earned income isn't taxable by Idaho as described on page 3 under **Military Personnel**, don't include the qualifying spouse's wages.

If the wages on line 7 don't match the Idaho income amounts on your Form W-2s, include a schedule or explanation.

Line 8 Taxable Interest Income

From federal Form 1040 or 1040-SR, line 2b, enter all:

- Interest income received while an Idaho resident
- Business interest income earned from Idaho sources
- Interest income on installment sales of Idaho property

Note: Don't include interest earned from a personal bank account in Idaho while a nonresident.

Line 9 Dividend Income

From federal Form 1040 or 1040-SR, line 3b, enter:

- Dividends earned while an Idaho resident or part-year resident.
- Dividends earned from Idaho sources while a nonresident.

Line 10 Alimony Received

From federal Schedule 1, line 2a, enter alimony received while an Idaho resident or part-year resident.

Line 11 Business Income or Loss

From federal Schedule 1, line 3, enter the income or loss reported on Schedule C or C-EZ:

- From businesses or professions engaged in while an Idaho resident or part-year resident.
- From businesses or professions conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss. Complete and include Idaho Form 402.

Line 12 Capital Gain or Loss

From federal Form 1040 or 1040-SR, line 7, enter the gain or loss reported on Schedule D from any of these:

- The sale of capital assets located in Idaho.
- The sale of capital assets while you were residing in Idaho.
- The receipt of installment sale proceeds while you were an Idaho resident.

Line 13 Other Gains or Losses

From federal Schedule 1, line 4, enter other gains or losses reported on federal Schedule 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

Line 14 IRA Distributions

From federal Form 1040 or 1040-SR, line 4b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

Line 15 Pensions and Annuities

From federal Form 1040 or 1040-SR, line 5b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

Line 16 Rents, Royalties, Partnerships, etc.

From federal Schedule 1, line 5, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident or related to Idaho business or property. Report passive activity losses from Idaho activities that are "Allowed" losses from federal Form 8582 and corresponding worksheets.

Line 17 Farm Income or Loss

From federal Schedule 1, line 6, enter the amount reported on Schedule F that's farm income or loss incurred while an Idaho resident or part-year resident or from an Idaho farming operation. A nonresident operating a farm in Idaho and another state must apportion income or loss. Complete and include Idaho Form 402.

Line 18 Unemployment Compensation

From federal Schedule 1, line 7, enter any unemployment compensation received while an Idaho resident or part-year resident. Enter the amount received from the Idaho Department of Labor while a nonresident.

Line 19 Other Income

From federal Schedule 1, line 8, enter any other income received while an Idaho resident or part-year resident or from an Idaho source. An example is:

- Idaho lottery winnings over \$600.

Also include any of these:

- The total of any state income tax refunds received while an Idaho resident from federal Schedule 1, line 1.
- The taxable amount of Social Security benefits received while an Idaho resident from federal Form 1040 or 1040-SR, line 6b.

Don't include federal NOL on this line.

Idaho Adjustments**Line 21 Deductions for IRAs and Health Savings Accounts**

Enter Idaho's portion of any of these:

- The IRA deduction included on federal Schedule 1, line 20.
- The deduction for a federal health savings account included on Schedule 1, line 13.
- The Archer MSA deduction included on Schedule 1, line 23.

- The IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 24f.
1. Enter the amount of wages and earned income you calculated on the federal IRA deduction worksheet and the amount of income you earned from the business that the federal health savings account deduction is claimed on _____
 2. Enter the amount from line 1 received while an Idaho resident or part-year resident or from Idaho sources _____
 3. Divide line 2 by line 1. (Can't exceed 100%) _____ %
 4. Enter amounts from federal Schedule 1, lines 13, 20, 23, and 24f _____
 5. Multiply line 4 by line 3. Enter this amount on line 21 _____

Line 22 Moving Expenses, Alimony Paid, and Student Loan Interest

If you claimed a deduction on federal Schedule 1, line 14, 19a, or 21 for moving expenses, alimony paid, or student loan interest, complete this worksheet to determine your Idaho deduction, if any:

1. Enter total income from Form 43, line 20. Don't include federal NOL in line 20 _____
2. Enter total income from federal Form 1040 or 1040-SR, line 9, less federal NOL unless already subtracted _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter total allowable federal amount of moving expenses, alimony paid, and student loan interest _____
5. Multiply line 4 by line 3. Enter this amount on line 22 _____

Line 23 Deductions for Self-employed

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a Simplified Employee Pension Plan (SEP), a Savings Incentive Match Plan for Employees (SIMPLE), or a qualified plan reported on your federal Schedule 1, lines 15, 16, and 17.

Note: S corporation wages paid to a more-than-2% shareholder qualify for self-employed health insurance. Complete this worksheet to calculate Idaho's portion. If you have amounts from more than three businesses, add more lines.

1. Self-Employment Tax Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Calculate the Idaho percentage in Column B: Divide the Idaho income that each business reported by the total income that each business reported. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employment Tax Deduction	_____		= _____

2. Self-Employed SEP, SIMPLE, and Qualified Plans

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Calculate the Idaho percentage in Column B: Divide the Idaho income that each business reported by the total income that each business reported. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Retirement Plan Deduction	_____		= _____

3. Self-Employed Health Insurance Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Calculate the Idaho percentage in Column B: Divide the Idaho income that each business reported by the total income that each business reported. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Health Insurance Deduction	_____		= _____

4. Total Self-Employment Deduction

Add the total amounts in Column C, lines 1, 2, and 3 _____

Line 24 Penalty on Early Withdrawal of Savings

Enter the amount from federal Schedule 1, line 18 that relates to interest income reported as Idaho income.

Line 25 Other Deductions

You might qualify for an Idaho deduction if you claimed any of the following items on federal Schedule 1, lines 11, 12, and 24 relating to:

- Educator expenses
- Reservists
- Performing artists
- Fee-based government officials
- Jury duty pay
- A write-in deduction for rental of personal property
- Reforestation amortization and expenses*
- Attorney fees and court costs

To calculate the deduction allowed on your Idaho return:

1. Divide the income relating to that item included in Idaho total income by the income relating to the item included in federal adjusted gross income. You'll get a percentage (can't exceed 100%).
2. Multiply this percentage by the deduction claimed on your federal return.
3. Repeat steps 1 and 2 for each deduction above.
4. Total the result for each deduction, and enter the amount on line 25.
5. Include a copy of your calculations with your return.

Example: Divide Idaho jury pay included in Idaho total income by total jury pay included in federal adjusted gross income to arrive at a percentage (can't exceed 100%). Multiply that percentage by the amount of jury pay claimed as a deduction on your federal return.

*If there's no income from the related timber operations for the year of the reforestation deduction, the deduction for reforestation is based on the percentage of property in Idaho to the total property that relates to the reforestation amortization and expense.

Line 28 Adjusted Gross Income

Column A: This must be the same amount of adjusted gross income as reported on your federal Form 1040 or 1040-SR, line 11.

Column B: This is Idaho adjusted gross income. Enter the amount from line 27.

If your Idaho adjusted gross income is negative, see Idaho Form 56 and instructions.

Tax Computation**Line 32a Age 65 or Older**

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2026, you can consider yourself 65 on December 31, 2025. The boxes you check must match your federal return.

Line 32b Blind

Check the box for "Yourself" if you're blind. If you're filing a joint return and your spouse is blind, check the box for "Spouse." The boxes you check must match your federal return.

Line 32c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 33 – 36**Standard Deductions**

Most people can find their standard deduction by looking at the instructions to the left of line 36 on Form 43. Use the Standard Deduction Worksheet on page 20 to calculate your standard deduction if you did **either** of these:

- You check any boxes on lines 32a through 32c.
- Someone can claim either you or your spouse as a dependent, if filing jointly.

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

You must itemize if:

- You're married filing a separate return (filing status 3), and your spouse itemizes.
- You were a nonresident alien for any part of 2025 (exception for taxpayers from India. See below).

You don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2025, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that you subtract state income tax, local income tax or general sales taxes reported on federal Schedule A from your total itemized amount and then use the resulting figure to reduce your income. Because of this addback, it might be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

If the IRS considers you or your spouse nonresident aliens and you aren't from India, your standard

deduction is zero. If you're nonresident aliens from India, use the standard deduction for your filing status.

If line 35 is more than line 36, use your itemized deductions on line 35. If line 36 is more than line 35, use your standard deduction on line 36.

Itemized Deductions

If you use federal Schedule A to itemize, use the following instructions for line 34:

- If federal Schedule A, line 5d, is:
 - \$40,000 or less (\$20,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
 - More than \$40,000 (\$20,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero.

Federal foreign tax credit: If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

Standard Deduction Worksheet

1. Enter the amount for your filing status:
 - Single or married filing separately enter \$15,750
 - Married filing jointly or qualifying surviving spouse enter \$31,500
 - Head of household enter \$23,625
2. Can someone else claim you as a dependent?

No. Enter the amount from line 1 on line 4. Skip line 3.

Yes. Go to line 3
3. Is your earned income* more than \$900?

Yes. Add \$450 to your earned income. Enter the total.

No. Enter \$1,350
4. If someone else can claim you as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1961, and not blind, skip to line 6. Otherwise, go to line 5
5. If born before January 2, 1961, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b by \$1,600 (\$2,000 if single or head of household)

6. Add lines 4 and 5. Enter the total here and on Form 43, line 36

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See **Gross Income in General Information**. Generally, your earned income is the total of the amounts you reported on federal Form 1040 or 1040-SR.

Line 38 Idaho Percentage

Divide the amount from line 31, Column B, by the amount from line 31, Column A. Round to four digits to the right of the decimal point. For example, you'd round .66666 to .6667, and you'd enter it as 66.67%.

- The percentage can't exceed 100% or be less than zero.
- If line 31, Column A is negative and line 31, Column B is positive, the percentage is 100%.

Line 40 Qualified Business Income Deduction

Use the worksheet on the following page to calculate the amount to enter on line 40.

If you have deductions from Federal Schedule 1-A see the Idaho Worksheet 1-A at tax.idaho.gov/IITForms.

Line 42 Tax

Enter the tax on this line.

Worksheet

1. Enter the amount of Idaho taxable income from Form 43, line 41.....
2. Enter the amount for your filing status:
 - Single or married filing separately, enter \$4,811
 - Married filing jointly, head of household, or qualifying surviving spouse, enter \$9,622
3. Subtract line 2 from line 1. Enter the subtotal
4. Multiply subtotal by 5.3%
5. **Idaho tax.** Enter the total here and on Form 43, line 42. If zero or less, enter zero.

If you don't meet the filing requirements (see page 2) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

Worksheet

1. Enter the business information in the table below using information from your K-1s and federal Form 8995. Then add your totals for Column (c) and for column (e).

(a) Business name	(b) Taxpayer identification number	(c) Total qualified business income or (loss)	(d) Idaho apportionment factor	(e) Idaho source qualified business income or (loss) (Multiply Column c by Column d)
		Total:		Total:

2. Divide the total of Column (e) by the total of Column (c) for your Idaho percentage of qualified business income. It can't exceed 100%	2	
3. Enter the qualified business income deduction you claimed on your federal return	3	
4. Multiply line 2 by line 3 to calculate your Idaho Qualified business income deduction. Enter on Idaho Worksheet 1-A part V, line 2 or Form 43, line 40	4	

Credits

Line 43 Income Tax Paid to Other States

Nonresidents don't qualify for this credit.

Part-year resident: When both Idaho and another state tax the same income while you're an Idaho resident, you might qualify for a credit for tax paid to the other state. Use Form 39NR, Part C, to calculate the credit. You must include a copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

Certain part-year residents might qualify for a credit for tax that a pass-through entity paid to another state on their behalf. The entity should report that payment information to you.

Idaho resident on active military duty: Use Form 39NR, Part D to calculate the credit.

Line 44 Total Credits for Charitable Contributions and Live Organ Donations

You might qualify for a credit if you made a donation to one or more of these:

- Qualified Idaho educational entity.
- Center for independent living.
- Youth or rehabilitation facility or its foundation.
- Nonprofit substance abuse center that the Idaho Department of Health and Welfare licenses.

You might also qualify for a credit if you donated a live organ that's transplanted into another individual.

Complete Form 39NR, Part E and see page 51 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4. Include Form 39NR with your return.

Line 46 Idaho Child Tax Credit

Nonresidents don't qualify for this credit.

To qualify for the Idaho Child Tax Credit, the child must be **both** of these:

- Your qualifying child.
- Age 16 or under as of December 31, 2025.

You can't claim the credit if you don't have a qualifying child.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent can claim the child if one of these is true:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent.
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit.

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

Idaho part-year residents qualify for the Idaho child tax credit for the part of the year they were an Idaho resident. Calculate the prorated credit using the following worksheet.

Note: This credit is limited to your tax liability after any credit for tax paid to other states, Food Tax Credit, and credits from Forms 39NR and 44. See Line 63 Food Tax Credit for more limitations to part-year resident Food Tax Credit.

Worksheet

1. Enter the number of months you lived in Idaho (more than 15 days is treated as a full month)
2. Multiply line 1 by \$17.08
3. Multiply line 2 by the number of your qualifying children*
4. Enter the amount from Form 43, line 42 ...
5. Enter the amount from Form 43, line 43 ...
6. Part-year residents: Enter the amount from Form 43, line 63. (See line 63 instructions for calculating the Food Tax Credit.)
7. Enter the amount from Form 43, line 44 ...
8. Enter the amount from Form 43, line 45 ...
9. Subtract lines 5 through 8 from line 4. If less than zero, enter zero
10. Enter the lesser of lines 3 or 9 here and on Form 43, line 46

*See federal Form 1040 instructions for more about qualifying children.

Other Taxes

Line 48 Fuels Tax Due

You owe fuels tax if you did **both** of these:

- Don't pay fuels tax on gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) you buy.
- Later use this fuel in licensed vehicles or aircraft.

Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

Line 49 Sales/Use Tax Due

You owe use tax if you did **either** of these during the year:

- Bought items without paying Idaho sales tax.
- Bought items from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax.

Multiply the total amount of purchases by 6% (.06).

- If you don't have an Idaho seller's permit: Add this use tax to any use tax you calculated on Form 75. Enter the total on this line.
- If you have an Idaho seller's permit: Don't report the use tax you owe on this line. Report it on your sales and use tax return, along with the other sales and use taxes you owe.

Line 50 Total Tax from Recapture of Income Tax Credits

If you've claimed Idaho tax credits that no longer qualify, enter the amount from Form 44, Part II, line 6 (total tax from recapture of income tax credits). Include Form 44.

Line 51 Tax from Recapture of Qualified Investment Exemption (QIE)

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

Line 52 Permanent Building Fund (PBF) Tax

You must pay the \$10 PBF tax if Idaho requires you to file an Idaho income tax return. See **Who Must File** on page 2.

You don't have to pay the \$10 PBF tax if:

- Your gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- You were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments don't qualify as Idaho public assistance.
- You (or your spouse) were legally blind at the end of the tax year. Draw a line through the \$10.

Donations

The donations on lines 54 through 61 are voluntary and will either reduce your refund or increase your tax due. Once you make the donation, you can't change it.

You might be able to include these donations as charitable deductions if you itemize on your 2026 income tax return. If you have questions about your donations, contact the agencies listed.

If you're filing an amended return, your donations can't be less than the amounts on the original return.

If you make a donation and owe tax, you must pay the tax at the time of filing.

Line 54 Idaho Nongame Wildlife Fund

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho; to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped; and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and

Game website at idfg.idaho.gov/wildlife/funding or call (208) 334-2920.

Line 55 Idaho Children’s Trust Fund/Prevent Child Abuse Idaho

Contributions are used to protect our children, Idaho’s single greatest resource. The Children’s Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. For more information visit the Idaho Children’s Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (208) 386-9317.

Line 56 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (208) 323-0482.

Line 57 Idaho Guard and Reserve Family Support Fund

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at imd.idaho.gov/igr-family-support or call (208) 801-4225.

Line 58 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (800) 733-2767.

Line 59 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/publications/idaho-veterans-support-fund or call (208) 780-1300.

Line 60 Idaho Food Bank Fund

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at idahofoodbankfund.org or call (208) 336-9643.

Line 61 Opportunity Scholarship Program

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/idaho-opportunity-scholarship.

Payments and Other Credits

Line 63 Food Tax Credit

Nonresidents don’t qualify for this credit.

You can’t claim this credit if someone else, such as a parent, can claim you as a dependent.

If you’re a part-year resident, you’re eligible for a prorated credit based on the number of months you were domiciled in Idaho during the tax year. For this purpose, more than 15 days of a month is treated as a full month.

The credit allowed for part-year residents can’t be more than the amount on line 42 minus line 43. Food Tax Credit isn’t refunded to part-year residents.

The credit is either \$155 each (prorated for the number of months based on residency) for you, your spouse, and your qualifying dependents or the actual amount of sales tax paid for food during the year (up to \$250 each). To claim actual costs, include scanned copies of receipts with qualifying food purchases that occurred in Idaho with your return.

Examples of foods that don’t qualify for the credit include:

- Candy.
- Soda.
- Restaurant sales of food.
- Food sold in a heated state or heated by a retail seller.
- Food ingredients mixed or combined by a retail seller for a single sale.
- Food sold with an eating utensil provided by a retail seller, such as a plate, knife, fork, spoon, glass, cup, napkin, or straw.

An individual doesn’t qualify for the credit for any month or part of a month for which that person:

- Received assistance from the federal food stamp program,
- Was incarcerated, or
- Lived illegally in the United States

Members of the Armed Forces

You can take the Food Tax Credit if you’re a member of the U.S. Armed Forces and you’re domiciled in Idaho. You can’t take the credit if you live in Idaho but you’re a nonresident under the Servicemembers Civil Relief Act.

A spouse or dependent of a nonresident military person stationed in Idaho can be an Idaho resident or part-year resident. The domicile of a dependent child is the same as that of the nonmilitary spouse.

Calculating the Food Tax Credit

Complete the worksheet below.

- If don't want to donate your credit: Enter the total calculated Food Tax Credit on line 63.
- If you want to donate your credit: See the instructions after the worksheet below.

Food Tax Credit Worksheet

Yourself:

1. Number of qualified months _____
2. Multiply line 1 by \$12.92.
If qualified for the entire year, enter \$155 ... _____

Spouse (if joint return):

3. Number of qualified months _____
4. Multiply line 1 by \$12.92.
If qualified for the entire year, enter \$155 ... _____

Resident dependents claimed on line 6:

5. Enter for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the year, calculate as follows:
 Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____

(If you have more than four dependents, use additional paper to calculate.)

Total credit allowed:

6. Add amounts on lines 2, 4, and 5 _____
7. Enter tax. Subtract line 43 from 42 _____
8. Enter the smaller of line 6 or line 7 here and on line 63 _____

Donating Your Food Tax Credit

You can donate your entire Food Tax Credit to the Cooperative Welfare Fund. To donate, check the box on line 63 and enter zero in the column for line 63. Once you make the donation, you can't change it on an amended return.

Line 64 Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability

Part-year residents and nonresidents don't qualify for this credit.

If you're an Idaho resident, you can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for immediate family member who's **either**:

- Age 65 or older (not including yourself or spouse), or

- With a developmental disability (including yourself and spouse), and
- Didn't claim a deduction of \$1,000 per person on Form 39NR, Part B, line 11

If you maintained the home for the family member for less than a full year, Idaho allows the tax credit at the rate of \$8.33 per month per person. If you qualify for the credit but Idaho doesn't require you to file an Idaho income tax return, you can claim the credit by filing Form 43 and including Form 39NR.

Line 65 Fuels Tax Refund

You might be eligible for a refund of Idaho special fuels tax you paid if **both** of these are true:

- You bought special fuels (diesel, propane, or natural gas) with Idaho tax included.
- You used this fuel for heating or in off-highway equipment.

Enter the amount from Form 75, Section IV, line 2. Include Form 75. Generally, sellers don't charge Idaho tax when you buy heating fuel.

You might be eligible for a refund of Idaho gasoline tax you paid on gasoline you bought and then used in unlicensed equipment or auxiliary engines. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

Line 66 Idaho Income Tax Withheld

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, and other information forms that show Idaho withholding.

Don't claim credit for tax withheld for other states or federal tax withheld.

Don't include Form W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 67 Form 51 Payments

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2024 return.

Line 68 Paid by Entity/Withheld/Affected Business Entity (ABE)

- Enter on the paid by entity line any amount reported on Form ID K-1, Part XI, line 57.
- Enter on the withheld line the amount of withholding reported on Form ID K-1, Part V, line 35.
- Enter the amount of tax the ABE reported on Form ID K-1, Part XI, line 58.
- Include a copy of Form ID K-1s with your income tax return.

Line 69

Tax Reimbursement Incentive Credit. Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

Claim of Right Credit. If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at tax.idaho.gov/taxes/income-tax/individual-income/popular-credits-and-deductions/claim-of-right-income-repayments.

Tax Due or Refund**Line 72 Penalty and Interest**

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Interest and Penalties* page at tax.idaho.gov/penalties.

Interest. We charge interest on the amount of tax due, line 71, from the original due date until paid. The rate for 2026 is 6%.

Idaho Medical Savings Account. If you make an Idaho medical savings account withdrawal that's taxable and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

Line 73 Nonrefundable Credit From a Prior Year Return

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you might be eligible to take a credit for the amount. See Idaho Form 44 for calculating your credit. Include Form 44 with your return.

Line 74 Total Due

Enter the amount you owe. If your payment includes amounts for penalty and interest, include those amounts in the figure you enter on this line.

Don't send cash. We charge a \$20 fee on all returned checks. You don't need to pay if you owe less than \$1.

Electronic payments. There's no fee to pay by ACH debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

Check payments. Make your check or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security number on it, and include it

with your return. Don't staple your check to your return or send a check stub.

Line 76 Refund/Apply to 2026 Refund

Enter the amount of your overpayment from line 75 that you want refunded to you. We don't issue refunds of less than \$1. You have three years from the return's due date (not including extensions) to claim a refund.

We must apply refund money to unpaid Idaho tax liabilities and liabilities owed to some other agencies before issuing a refund for anything that remains.

The agency or party seizing the refund must send you notice of the action. Direct questions about a refund seizure to the agency or party that initiated the claim for seizure.

Apply to 2026

If you're filing an original return, subtract the amount you want to refund from line 75. We'll apply any difference to your 2026 tax. We won't refund this amount.

Line 77 Direct Deposit

Complete line 77 if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) account instead of mailing you a check.

If your refund is being forwarded from a U.S. financial institution to a financial institution or agency located outside of the United States, check the box on this line. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

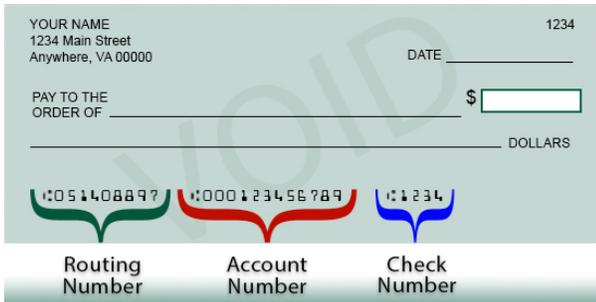
Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

Contact your bank to make sure that it will accept the deposit and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12 or 21 through 32 for bank accounts. For all IDeal accounts, the routing number is 011001234.

Enter the account number you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal account number.

Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.



Check the appropriate box for account type. Check **either** checking or savings, but not both. For IDEal accounts, check the box for checking.

The check example above shows where the banking information appears. To locate your IDEal account number, log into your account at www.idsaves.org or call (866) 433-2533 for assistance. You're responsible for the accuracy of this information.

Note: An IDEal account has a maximum balance limit of up to \$350,000 for each beneficiary.

If your financial institution rejects your request for direct deposit, you'll receive a check by mail instead.

Amended Return Only

Complete lines 78 through 81 only if you're filing this return as an amended return.

Line 78 Total Due or Overpaid

If the total due on line 74 is greater than zero, enter it here as a positive amount.

If line 74 is zero, enter the amount of overpayment on line 75 here as a negative amount.

Line 79 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 80 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.

Line 81 Amended Tax Due or Refund

Add lines 78 and 79 then subtract line 80. A positive amount is your amended tax due. A negative amount is your amended refund.

Tax Preparer Contact Box

This box applies only if you paid a tax preparer to complete your return. If you check the box, you're authorizing the Tax Commission to discuss your return with the paid preparer identified on the return.

You're also authorizing the paid preparer to do **both** of these:

- Give the Tax Commission any information that's missing from your return.
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments.

You're not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you rather than your preparer, leave the box blank.

Signatures

Who must sign the return?

- You.
- Your spouse (if filing a joint return).
- A paid preparer (if used). Include preparer's name, address, and identification number.
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "UNABLE TO SIGN" in the signature space.
- If you sign with an "X," someone must witness it.

Not signing the return will delay processing.