



Form 40 Filing Instructions for Idaho Parental Choice Tax Credit Program

Use these instructions if you're not required to file a tax return but need to file one so you can apply for the Idaho Parental Choice Tax Credit program.

Note: We recommend you deliver your Form 40 to a [Tax Commission office](#) or mail it using certified mail.

Complete Form 40, *Idaho Individual Income Tax Return*, as follows:

1. Write "Parental Choice" at the top of Form 40.
2. Complete the top of the form through line 6.
3. List your dependents.
4. Enter your income on line 7. Examples of income that should be listed as income on line 7 include, **but are not limited to:**
 - Wages
 - Social Security income
 - Business income
 - Interest income
 - Unemployment income
5. Skip lines 8 through 10.
6. Deduct any Social Security income, railroad benefits, and Veterans Administration disability income from line 7, and enter the result on line 11.
7. Complete line 12a if you (or your spouse) are age 65 or older.
8. Skip lines 12b through 31.
9. Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF."
10. Skip lines 33 through 42.
11. Enter your Grocery Tax Credit amount on line 43 using the Grocery Tax Credit worksheet on page 11 of the Form 40 regular instructions.
12. Complete applicable lines 44 through 57.
13. Skip lines 58 through 61.
14. Complete the bottom of Form 40 below line 61.