

## Check Your Withholding!



- Recent tax laws have changed the calculation for income taxes withheld from your paycheck. Make sure you're not withholding too little or too much.
- Check your withholding today at [tax.idaho.gov/w4](https://tax.idaho.gov/w4)

## Where's My Refund?

### Track Your Refund Progress 24/7

Visit [tax.idaho.gov/refund](https://tax.idaho.gov/refund) to get the most up-to-date information about your income tax refund. Our online service is the easiest and fastest way to track your refund.



### Typical Refund Timeframes

- **E-filed?** Expect your refund about seven to eight weeks after you receive an acknowledgment that we have your tax return.
- **Filed on paper?** Expect your refund about 10 to 11 weeks after we receive your return. We must manually enter information from paper returns into our database.

### Refund Exceptions

- **First time you filed an Idaho income tax return?** It takes about three weeks to enter your account into our system. Until that time, we'll report your return as "not entered in system." Add those three weeks to the estimates above to determine your refund timeframe.
- **Received a letter from us asking for more information?** We can't issue your refund until we get the requested information. It then will take us about six weeks to finish the process.

### Rapid Response = Faster Refund

All income tax returns go through fraud detection reviews and accuracy checks before we issue any refunds. After you file your return, the Tax Commission might send you letters asking you to:



- Verify your identity
- Verify that you filed a return
- Provide more information

## Pay Online Quickly and Easily

Use our fast and easy Quick Pay option to make online payments at [tax.idaho.gov/quickpay](https://tax.idaho.gov/quickpay).



## Get Idaho Forms

- Get forms online at [tax.idaho.gov/IITforms](https://tax.idaho.gov/IITforms).
- Pick them up at one of our offices. Find locations at [tax.idaho.gov/visit](https://tax.idaho.gov/visit).
- Call us at (208) 334-7660 in the Boise area or toll free at (800) 972-7660.

## What's New for 2024

### Conformity to Internal Revenue Code (IRC)

Idaho conforms to the IRC as of January 1, 2024. Notable exceptions include bonus depreciation and Idaho net operating losses.

### Tax Rate Reduction

Effective January 1, 2024, the individual income tax rate is 5.695%.

## Who Must File

Your residency status and income determine if you need to file an Idaho return. See the Residency and Income sections below. However, in general, it's:

- Every Idaho resident who must file a federal income tax return
- Every part-year resident with a total of more than \$2,500 gross income from either or both of these:
  - All sources while a resident
  - Idaho sources while a nonresident
- Every nonresident with more than \$2,500 gross income from Idaho sources

To file an Idaho return, first complete your federal return. You need the federal return information to complete your Idaho return.

Your **Idaho filing status** must be the same as your federal filing status. For example, if you file a joint federal return you also must file a joint Idaho return. The tax year and accounting method used on your Idaho return must match those used on your federal return.

If a taxpayer dies before filing a current year return, the taxpayer's spouse or personal representative must file the return. A personal representative can be an executor, administrator, or anyone who's in charge of the deceased taxpayer's property.

## Residency

### Are you a resident, a part-year resident, or a nonresident?

The following will help you decide:

- You're an Idaho resident, even though you live outside of Idaho if **all** of the following are true:
  - You think of Idaho as your permanent home.
  - Idaho is the center of your financial, social, and family life.
  - Idaho is the place you intend to return to when you're away.

- You're also an Idaho resident if **both** of these are true:
  - You maintain a home in Idaho the entire year.
  - You spend more than 270 days in Idaho during the tax year.
- You're a part-year resident if you moved into or out of Idaho during the tax year. You're still a resident if **both** of these are true:
  - You temporarily moved outside of Idaho.
  - You moved back to Idaho after a temporary absence.
- You're a nonresident if your permanent home is outside of Idaho all year.
- You're also a nonresident if **all** of these are true:
  - You're an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
  - After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
  - You didn't have a personal residence in Idaho for yourself or your family during any part of 2024.
  - You didn't claim Idaho as your federal tax home.
  - You weren't employed on the staff of a U.S. senator or representative.
  - You didn't hold an elective or appointive office of the U.S. government other than the armed forces or a career appointment in the U.S. Foreign Service.

**Note:** The above exception to being an Idaho resident doesn't apply to a qualified servicemember.

### Community property

Idaho is a community property state. Idaho's community property laws generally treat property and income acquired during marriage differently than other property. For more information visit [tax.idaho.gov/commprop](https://tax.idaho.gov/commprop).

## Military Personnel

Idaho law generally follows federal law regarding which type of military pay (active duty, disability, reserve, or retirement) is taxable.

**Qualified servicemember**

A qualified servicemember is:

- Any member of the U.S. military.
- A member of the National Guard that the President of the U.S. or U.S. Secretary of Defense calls to duty for more than 30 consecutive days to respond to a national emergency that the President declares and federal funds support.
- A member of the commissioned corps of the National Oceanic and Atmospheric Administration (NOAA) in active service.
- A member of the commissioned corps of the Public Health Service in active service.

**Military home of record**

The qualified servicemember's residence is the same as their home of record.

**Idaho residents on active duty — stationed in Idaho**

If Idaho is your military home of record and you're on active duty stationed in Idaho, Idaho taxes all of your military wages and all nonmilitary income regardless of the source. File Form 40.

**Idaho residents on active duty — stationed outside of Idaho**

Report all your Idaho income to Idaho if you meet **all** the following criteria:

- You joined the military as an Idaho resident.
- Idaho is your military home of record.
- You were on active duty for 120 or more consecutive days.
- You were stationed outside of Idaho for all or part of the year.

**File Form 40** if you're single or if you're married and your spouse also is an Idaho resident.

**File Form 43** if you're married and your spouse is an Idaho nonresident, part-year resident, or military nonresident.

- Check the "Idaho Resident on Active Military Duty" residency status box for yourself.
- Check the applicable residency status box for your spouse.

Idaho residents in the military don't lose Idaho residency or domicile by being absent because of military orders.

A qualified servicemember isn't a resident of, or domiciled in, Idaho just by being stationed in Idaho.

**Nonresidents on active duty stationed in Idaho**

Idaho doesn't tax your military income if your military home of record isn't Idaho and you're on active duty stationed in Idaho for all or part of the year.

Idaho taxes nonmilitary income from Idaho sources.

**File Form 43** if your gross income from Idaho sources is more than \$2,500. The instructions for Form 43 begin on page 15.

**Federal Military Spouses Residency Relief Act**

Idaho doesn't tax the earned income of qualifying spouses of Idaho servicemembers. This is due to the federal Military Spouses Residency Relief Act.

As a servicemember's spouse, you qualify for this exemption if **both** of these are true:

- You're married to a servicemember who's serving in Idaho and the servicemember registered their home of record in another state.
- You've moved to Idaho with the servicemember and have the same domicile (permanent residence) as the servicemember's home of record.

If you qualified for the Idaho income tax military spouse exemption, report any Idaho withholding on Form 43, line 66.

**National Guard members called to active duty in a combat zone**

Idaho follows federal law and provides income tax relief for servicemembers on active duty in combat zones. Below is a summary of how these laws affect Idaho National Guard members:

- All individual tax filing deadlines are extended for at least 180 days after your last day in a combat zone.
- No interest or penalty accrues for nonpayment of individual income taxes while you're in a combat zone.
- If you're enlisted or a warrant officer, you don't owe tax on military pay received while in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay plus any hostile fire or imminent danger pay received.
- Write "COMBAT ZONE" and the date of deployment on top of the tax return you're filing.
- Federal law doesn't cover business tax returns, employment taxes, or sales and use tax obligations.

**American Indians**

In general, if the federal government requires you to file a federal return, you must also file an Idaho return. See instructions on Idaho Form 39R or Form 39NR.

On your Idaho return, you'll be able to deduct all your income from working on the reservation when you meet **all** these criteria:

- You're enrolled in a federally recognized tribe.
- You live and work on the reservation.
- You include your reservation income on your Idaho return.

If you have no other income, you don't have to file an Idaho return.

**Income**

Idaho taxes two kinds of income: gross income and unearned income. When determining if you need to file, you'll need to know your gross income. Dependents will also need to know their unearned income to see if they have to file.

**Gross income**

Gross income means all income you received in the form of money, property, goods, and services. It's your income before you subtract any deductions. It includes, but isn't limited to:

- Income from wages, salaries, tips, interest, and dividends that isn't exempt from tax
- Self-employment income before expenses
- Farm income before expenses
- Rental income before expenses

- The shareholders' or partners' share of gross income from S corporations and partnerships
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains from sales of property
- Pensions and annuities
- Taxable Social Security benefits

**What not to include in gross income**

Don't include in gross income any scholarships used for tuition, fees, supplies, books, and equipment required for courses leading to a degree.

**Unearned income**

**Unearned income** includes:

- Taxable interest
- Ordinary dividends
- Capital gains distributions
- Unemployment compensation
- Taxable Social Security benefits, pensions, and annuities
- Distributions of unearned income from a trust

**Earned income** includes:

- Salaries
- Wages
- Tips
- Professional fees
- Taxable scholarships and fellowship grants

**Gross income** is the total of your unearned and earned income.

**Idaho Resident Filing Requirements**

If your filing status is:	And you are:	And your gross income is:
Married filing jointly	Under 65 (both spouses)	\$29,200
	65 or older (one spouse)	\$30,750
	65 or older (both spouses)	\$32,300
Head of household	Under 65	\$21,900
	65 or older	\$23,850
Single	Under 65	\$14,600
	65 or older	\$16,550
Qualifying surviving spouse with dependent child	Under 65	\$29,200
	65 or older	\$30,750
Married filing separately	Any age	\$5

Idaho doesn't require you to file an Idaho income tax return if **all** of these are true:

You're a resident, you're filing a federal income tax return only to pay self-employment tax, and the IRS doesn't otherwise require you to file a federal income tax return.

If your parent or someone else can claim you as a dependent, use the following information to see if you must file a return.

You must file a return if any of the following apply:				
		Unearned income	Earned income	Gross income
Single Dependents	Under 65 and not blind	Over \$1,300	Over \$14,600	More than the larger of \$1,300 or your earned income plus \$450
	Over 65 or blind	Over \$3,250	Over \$16,550	More than the larger of \$3,250 or your earned income plus \$2,400
	Over 65 and blind	Over \$5,200	Over \$18,500	More than the larger of \$5,200 or your earned income plus \$4,350
Married Dependents	Under 65 and not blind	Over \$1,300	Over \$14,600	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$1,300 or your earned income plus \$450
	Over 65 or blind	Over \$2,850	Over \$16,150	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$2,850 or your earned income plus \$2,000
	Over 65 and blind	Over \$4,400	Over \$17,700	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$4,400 or your earned income plus \$3,550

**Which Form to Use**

Use Form 40 if you're one of these:

- Resident
- Resident in the military

Use Form 39R if you file Form 40 and claim any additions, subtractions, or certain credits.

Use Form 43 if you're either of these:

- Part-year resident
- Nonresident
- Nonresident alien for federal purposes and Idaho requires you to file an Idaho income tax return

Use Form 39NR if you file Form 43 and claim any additions, subtractions, or certain credits.

**When to File and Pay**

File your return and pay any tax due by one of these dates:

- By April 15, 2025, for the 2024 calendar year,
- By the 15th day of the fourth month following the close of the fiscal year if you file on a fiscal year basis

Idaho doesn't require estimated tax payments. You can prepay at any time. See ways to pay electronically at [tax.idaho.gov/epay](https://tax.idaho.gov/epay), or mail your payment with Form 51.

**Where to File**

Mail the return and payment to:

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

If you're mailing a payment without a return, send your payment with Form ID-VP to:

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

If you're mailing a return only, send to:

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

If you're sending your return using a delivery service that requires a physical address, use the following:

Idaho State Tax Commission  
 11321 W Chinden Blvd  
 Boise ID 83714

## What to Include and What to Keep

### Include

Include all schedules and other forms in the following order:

1. W-2s and/or 1099s placed on top of Form 40 or 43
2. Form 40 or 43
3. Form 39R or 39NR
4. Form 75
5. Form 44
6. Additional schedules in numerical order
7. Additional forms in alphabetical order
8. Form ID K-1
9. Complete copy of federal return

Include legible copies of Form W-2s, 1099s, and other information forms that show Idaho withholding with your return.

If you're claiming credit for taxes paid to another state, you must include Idaho Form 39R or 39NR and a copy of the other state's income tax return. If the credit applies to more than one state, use a separate Form 39R or 39NR for each state.

### Keep

Keep copies of any receipts, tax forms, worksheets, and other records to support any income, deduction, exemption, and credit you've reported.

## Rounding

Round the amounts on your return to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

## Extension of Time to File

**This isn't an extension of time to pay your taxes—it's an extension to file your return.**

You automatically get an extension of up to six months to file your return if you've paid at least **one** of these:

- 100% of what you paid for state income taxes the year before
- 80% of your current year's tax liability

You can avoid a penalty for late filing, but we must charge interest on the remaining tax until you pay it. Complete the worksheet on Form 51 to see if you meet the extension requirements.

To avoid a penalty, pay online at [tax.idaho.gov/epay](https://tax.idaho.gov/epay) or mail your payment with Form 51 by April 15, 2025.

If you qualify for an extension to file your Idaho return, send the return and pay in full by October 15, 2025.

## Penalties

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, not prepaying enough on extension returns, not paying when you file on extension returns, and other situations. For more information or to calculate a penalty, see our *Interest and Penalties* page at [tax.idaho.gov/penalties](https://tax.idaho.gov/penalties).

## Interest

We charge interest on the amount of tax due from the original due date of the return until paid at the rate of 6% per year (rate effective for 2025).

## Amended Returns

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form and enter the reason for amending. See **Amended Return** on page 7 or 15 for more information.

If your taxable income or tax credits change because of an audit, you must send written notice including an amended return to the Tax Commission within 120 days of the final determination. Include copies of all federal and state schedules that apply to you.

If you owe additional Idaho tax and don't send written notice within 120 days of the final federal determination, we apply a 5% negligence penalty. We charge interest on any tax due.

If the final determination results in an Idaho refund, you must file an amended Idaho income tax return with the written notice. If the statute of limitations is closed, you have one year from the date of the final determination to file for the refund.

## Deadlines to Claim a Refund

To qualify for a refund, you must file a return within one of these timeframes:

- Three years from the original return filing date.
- Three years from the original return due date (not including extensions).

For amended returns, you must file a claim for refund one of these timeframes:

- Three years from the original return filing date.
- One year from when the IRS closed its audit (for an amended return due to that audit).

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

**Grocery Credit Refund Only**

If you're not required to file an income tax return but are filing Form 40 to receive a grocery credit refund, you don't need to include a copy of a federal return. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

1. Complete the top of the form through line 6.
2. Write "NRF" (Not Required to File) on line 7.
3. **Skip** lines 8 through 11.
4. Complete line 12a if you (or your spouse) are age 65 or older.
5. **Skip** lines 12b through 31.
6. Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF."
7. **Skip** lines 33 through 42.
8. Enter your grocery credit amount on line 43 using the grocery credit worksheet on page 11.
9. Complete applicable lines 44 through 57.
10. **Skip** lines 58 through 61.
11. Complete the bottom of Form 40 below line 61.

**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.

**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 2024 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 39R, Part F. 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 your return. See [irs.gov/pub/irs-pdf/f8332.pdf](https://irs.gov/pub/irs-pdf/f8332.pdf) for more information.

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

**Line 7 Federal Adjusted Gross Income**

Enter your federal adjusted gross income from Form 1040 or 1040-SR, line 11.

**Line 11 Total Adjusted Income**

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

**Tax Calculation**

**Line 12a Age 65 or Older**

The boxes you check here must match your federal return.

- 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, 2025, you may consider yourself 65 on December 31, 2024.

**Line 12b Blind**

The boxes you check here must match your federal return.

- 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."

**Line 12c Claimed Dependent**

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

**Lines 13 – 16**

**Standard Deduction**

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. Use the Standard Deduction Worksheet beginning on this page to calculate your standard deduction if either of these is true:

- You check any boxes on lines 12a through 12c.
- Someone can claim you or your spouse, if filing jointly, as a dependent.

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 had dual status as a nonresident alien for part of 2024, and you were a resident alien or U.S. citizen during the rest of the year.

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 2024, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires you to subtract state income tax, local income tax, or general sales tax on federal Schedule A from your total itemized amount before you use that amount 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 a nonresident alien 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 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, use your standard deduction on line 16.

**Itemized Deductions**

If you use federal Schedule A to itemize, follow these instructions for line 14.

If federal Schedule A, line 5d, is:

- \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
- More than \$10,000 (\$5,000 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 shown below for your filing status:
  - Single or married filing separately, enter \$14,600
  - Married filing jointly or qualifying surviving spouse, enter \$29,200
  - Head of household, enter \$21,900 ... \_\_\_\_\_
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 \$850?
  - Yes.** Add \$450 to your earned income. Enter the total.
  - No.** Enter \$1,300 ..... \_\_\_\_\_



4. If someone else can claim you as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1960, and not blind, skip to line 6. Otherwise, go to line 5 .....
5. If born before January 2, 1960, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,550 (\$1,950 if single or head of household) .....
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 .....

**\*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**.

**Line 18 Qualified Business Income Deduction**

Enter the amount from federal Form 1040 or 1040-SR, line 13.

**Line 20 Tax**

Enter the Idaho income tax due on this line.

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

Otherwise, complete the worksheet below to calculate the Idaho tax due.

**Worksheet**

1. Enter the amount of Idaho taxable income from Form 40, line 19 .....
2. Enter the amount shown below for your filing status:
  - Single or married filing separately, enter \$4,673
  - Married filing jointly, head of household, or qualifying surviving spouse, enter \$9,346 .....
3. Subtract line 2 from line 1. Enter the subtotal .....
4. Multiply subtotal by 5.695% .....
5. **Idaho tax.** Enter the total here and on Form 40, line 20. If zero or less, enter zero .....

**Credits**

**Line 22 Income Tax Paid to Other States**

When both Idaho and another state tax the same income, you might qualify for a credit for tax paid to the other state. Use Form 39R to calculate the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 37.

You might qualify for a credit for tax that a pass-through entity (PTE) paid to another state on your behalf. The PTE should report that payment information to you.

Examples of income that both Idaho and another state might tax include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while you're living in Idaho.
- Income from a business or profession earned in another state that has an income tax while you're a resident of Idaho.

**Line 23 Total Credits for Charitable Contributions and Live Organ Donations**

You might qualify for a credit if you made a donation to one of 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 39R, Part D and see page 37 for specific instructions. Enter the total allowed credit from Form 39R, Part D, line 4. Include Form 39R with your return.

**Line 25 Idaho Child Tax Credit Worksheet**

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, 2024.

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

For divorced parents or parents who don't live together, only one of the parents can claim a qualifying child. Typically, the custodial parent claims the qualifying child.

The noncustodial parent can claim the child if **either** 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.

**Note:** This credit is limited to your tax liability after any credit for tax paid to other states and credits from Forms 39R and 44.

**Worksheet**

1. Enter the number of your qualifying children\* ..... \_\_\_\_\_
2. Multiply line 1 by \$205 ..... \_\_\_\_\_
3. Enter the amount from Form 40, line 20 ..... \_\_\_\_\_
4. Enter the amount from Form 40, line 22 ..... \_\_\_\_\_
5. Enter the amount from Form 40, line 23 ..... \_\_\_\_\_
6. Enter the amount from Form 40, line 24 ..... \_\_\_\_\_
7. Subtract lines 4 through 6 from line 3. If less than zero, enter zero ..... \_\_\_\_\_
8. Enter the lesser of lines 2 or 7 here and on Form 40, line 25 ..... \_\_\_\_\_

\*See federal Form 1040 instructions for more information on qualifying children.

**Other Taxes**

**Line 28 Fuels Tax Due**

You owe fuel 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 29 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 30 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 31 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 calculate the recapture of the QIE. Include Form 49ER.

**Line 32 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 **any** of these were true:

- 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) are legally blind at the end of the tax year. Draw a line through the \$10.

**Donations**

The donations on lines 34 through 41 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 2025 income tax return. Contact the agencies listed below if you have questions about your donations.

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 34 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](https://idfg.idaho.gov/wildlife/funding) or call (208) 334-2920.

#### Line 35 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](https://idahochildrenstrustfund.org) or call (986) 210-6159.

#### Line 36 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](https://specialolympicsidaho.org) or call (986) 210-6159.

#### Line 37 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](https://imd.idaho.gov/igr-family-support) or call (208) 801-4225.

#### Line 38 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](https://redcross.org/local/idaho) or call (208) 258-1793.

#### Line 39 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/pressrelease/idaho-veterans-support-fund](https://veterans.idaho.gov/pressrelease/idaho-veterans-support-fund) or call (208) 780-1300.

#### Line 40 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](https://idahofoodbankfund.org) or call (208) 336-9643.

#### Line 41 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](https://boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship).

### Payments and Other Credits

#### Line 43 Grocery Credit

This credit applies only to Idaho residents. You can't claim this credit if someone else, such as a parent, can claim you as a dependent.

The credit is \$120 each for you, your spouse, and your qualifying dependents. You can claim an additional \$20 if you're age 65 or older on December 31, 2024. You can claim an additional \$20 if your spouse is age 65 or older.

#### When you can't qualify for the credit

- You, your spouse, and your dependents don't qualify for any month or part of a month in which your family received assistance from the federal food stamp program.
- An individual doesn't qualify for any month or part of a month that they were incarcerated.
- An individual doesn't qualify for any month or part of a month that they lived illegally in the United States.

#### Members of the Armed Forces

You can take the grocery 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 Grocery Credit**

Complete the worksheet below.

- To claim your credit: Enter the total next to the instructions for line 43 and on line 43.
- To donate your credit: See the instructions after the worksheet on the next page.

**Grocery Credit Worksheet**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. **If 65 or older**, multiply line 1 by \$11.67  
If qualified for the entire year, enter \$140 ..... \_\_\_\_\_  
**If under 65**, multiply line 1 by \$10.  
If qualified for the entire year, enter \$120 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. **If 65 or older**, multiply line 3 by \$11.67  
If qualified for the entire year, enter \$140 ..... \_\_\_\_\_  
**If under 65**, multiply line 3 by \$10  
If qualified for the entire year, enter \$120 ..... \_\_\_\_\_

Resident dependents claimed on line 6:

5. Enter \$120 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 \$10 \_\_\_\_\_  
Number of qualified months \_\_\_\_ x \$10 \_\_\_\_\_  
Number of qualified months \_\_\_\_ x \$10 \_\_\_\_\_  
Number of qualified months \_\_\_\_ x \$10 \_\_\_\_\_

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5. Enter total on line 43 ..... \_\_\_\_\_

**Donating Your Grocery Credit**

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 43 and enter zero (0) in the column for line 43. Once you make the donation, you can't change it on an amended return.

**Note:** If you (or your spouse) are age 65 or older and qualify for the credit but Idaho doesn't require you to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov/ITforms](http://tax.idaho.gov/ITforms). Form 24 is due by April 15, 2025.

**Line 44 Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability**

You can claim a tax credit of \$100 per person (up to \$300) if **both** of these are true:

- You didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15.
- You maintained a household for an immediate family member who either:
  - Is age 65 or older (*not including* yourself or your spouse).
  - Has a developmental disability (*including* yourself and your spouse).

You can claim this credit even if your gross income is less than the filing requirement.

**Line 45 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.

**Line 46 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 47 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 2023 return, if any.

**Line 48 Paid by Entity/Withheld/Affected Business Entity (ABE)**

Enter the amount from any Form ID K-1s you have. This is the amount of income tax a pass-through entity paid or withheld for you as an Idaho resident owner.

Also, include the amount of tax the ABE paid on your individual share of ABE income. **Include a copy of Form ID K-1s** with your income tax return.

#### Line 49 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](https://tax.idaho.gov/taxes/income-tax/individual-income/popular-credits-and-deductions/claim-of-right-income-repayments).

### Tax Due or Refund

#### Line 52 Interest and Penalty

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](https://tax.idaho.gov/penalties).

**Interest:** We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2025 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 53 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 to calculate your credit and include it with your return.

#### Line 54 Total Due

Enter the amount you owe, including penalty and interest, on this line.

Don't send cash. Payments of less than \$1 aren't required. We charge a \$20 fee on all returned checks.

**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, debit 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](https://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 56 Refund/Apply to 2025 Refund

Enter the amount of your overpayment from line 55 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 2025

If you're filing an original return, subtract from line 55 the amount you want us to refund to you. We'll apply any difference to your 2025 tax. We won't refund it.

#### Line 57 Direct Deposit

Complete this line 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:

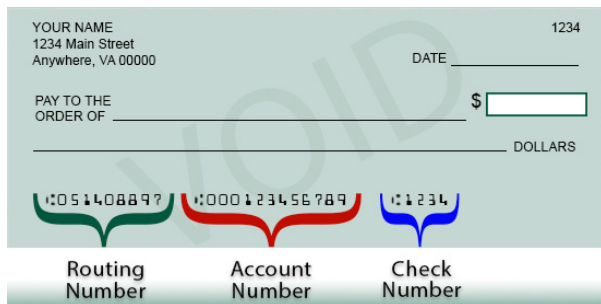
Idaho State Tax Commission  
PO Box 56  
Boise ID 83756-0056

**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](http://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 58 through 61 only if you're filing this return as an amended return.

**Line 58 Total Due or Overpaid on This Return**

If the total due on line 54 is greater than zero, enter it as a positive amount.

If line 54 is zero, enter the amount of overpayment from line 55 here as a negative amount.

**Line 59 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 60 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 61 Amended Tax Due or Refund**

Add lines 58 and 59, then subtract line 60. 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.

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

**Grocery Credit Refund Only**

You must be an Idaho resident or an Idaho resident on active military duty to qualify for a refund of the grocery 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 grocery 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.

You don't have to include a copy of your 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 33 through 51.
- Cross through the \$10 on line 52, Permanent Building Fund, and write "**NRF**."
- **Skip** lines 53 through 62.
- Enter your grocery credit amount on line 63 using the grocery 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 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 2024. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2024. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 4 to determine your 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 5 of this booklet.

If the earned income of a servicemember's spouse is exempt from Idaho taxation on Idaho Form 43, the servicemember 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 2024. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2024. 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 2024, 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 2024 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/IITbasics](https://tax.idaho.gov/IITbasics).

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 servicemember's spouse's earned income isn't taxable by Idaho as described on page 5 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, and
- 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 through 25 relating to:

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

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, 2025, you can consider yourself 65 on December 31, 2024. 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 2024.

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 2024, 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:
  - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
  - More than \$10,000 (\$5,000 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 \$14,600
  - Married filing jointly or qualifying surviving spouse enter \$29,200
  - Head of household enter \$21,900 ..... \_\_\_\_\_
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 \$850?
  - Yes.** Add \$450 to your earned income. Enter the total.
  - No.** Enter \$1,300 ..... \_\_\_\_\_
4. If someone else can claim you as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1960, and not blind, skip to line 6. Otherwise, go to line 5 ..... \_\_\_\_\_
5. If born before January 2, 1960, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b by \$1,550 (\$1,950 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.

**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)
		<b>Total:</b>		<b>Total:</b>

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 the amount from line 4 on Idaho Form 43, line 40 .....	4	

**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 \$4,673
  - Married filing jointly, head of household, or qualifying surviving spouse, enter \$9,346
3. Subtract line 2 from line 1. Enter the subtotal .....
4. Multiply subtotal by 5.695% .....
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 requirement (see page 2) and are filing only to receive a refund of withheld taxes, write "**NRF**" (Not Required to File) on this line.

**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:

- Be your qualifying child.
- Be age 16 or under as of December 31, 2024.

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, grocery credit, and credits from Forms 39NR and 44. See Line 63 Grocery Credit for more limitations to part-year resident grocery 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 grocery 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 34 through 41 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 2025 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](https://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](https://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](https://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](https://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](https://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](https://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](https://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](https://boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship).

## Payments and Other Credits

### Line 63 Grocery 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. Grocery credit isn't refunded to part-year residents.

The credit is \$120 each for you, your spouse, and dependents.

You can claim an additional \$20 if you're age 65 or older on December 31, 2024, and you're an Idaho resident. Also, if your spouse is age 65 or older and is an Idaho resident, you can claim an additional \$20.

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 grocery 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 Grocery Credit**

Complete the worksheet below.

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

**Grocery Credit Worksheet**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. **If 65 or older**, multiply line 1 by \$11.67  
**If under 65**, multiply line 1 by \$10 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. **If 65 or older**, multiply line 3 by \$11.67  
**If under 65**, multiply line 3 by \$10 ..... \_\_\_\_\_

Resident dependents claimed on line 6:

5. Enter \$120 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 \$10 \_\_\_\_\_
- Number of qualified months \_\_\_\_\_ x \$10 \_\_\_\_\_
- Number of qualified months \_\_\_\_\_ x \$10 \_\_\_\_\_
- Number of qualified months \_\_\_\_\_ x \$10 \_\_\_\_\_

(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 Grocery Credit**

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 63 and enter zero (0) 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. You can claim this credit even if your gross income is less than the filing requirement.

**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 2023 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](https://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](https://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 2025 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](https://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 2025

#### 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 2025

If you're filing an original return, subtract the amount you want to refund from line 75. We'll apply any difference to your 2025 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:

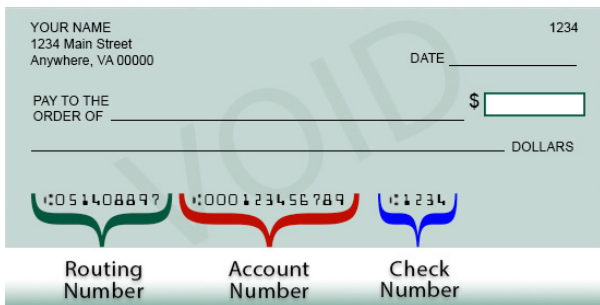
Idaho State Tax Commission  
 PO Box 56  
 Boise ID 83756-0056

**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](http://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.

- If you're filing Form 40, complete this Form 39R.
- If you're filing Form 43, complete a Form 39NR.

**Part A — Additions**

**Line 1 Federal Net Operating Loss (NOL) Deduction**

Generally, the amount the IRS allows for a NOL carryover isn't the same amount Idaho allows. Enter any NOL carryover from your federal return. You'll claim the allowable Idaho NOL carryover as a subtraction on Part B, line 1.

**Line 2 Capital Loss Carryover**

If you claimed a capital loss or carryover from activities that Idaho doesn't tax or before you became an Idaho resident, enter the amount used in calculating your net capital gain or loss reported on your federal Schedule D.

Use the worksheet below to calculate your Idaho capital gain (loss) and capital loss carryover.

**Tax Year \_\_\_\_\_ Idaho Capital Gain or Loss Adjustment Worksheet Schedule D**

*Don't complete this worksheet if all of your Idaho gains (losses) are the same as your federal gains (losses).*

List the Form 1099-B transactions reported on federal Schedule D, Part I, lines 1a through 3, and Part II, lines 8a through 10 that you sold after you became an Idaho resident. If you don't have any Form 1099-B transactions for the current tax year, go to line 2.

(a) Description of property Example: 100 shares of "XYZ" Co.	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)

If you have additional transactions, list on a Supplemental Schedule and enter the total gain or (loss) in column (f).

1. Total gain/(loss) .....	1	
2. Enter the total gain/(loss) amounts that are Idaho-source on the following lines:		
a. Schedule D, Line 4 _____		
b. Schedule D, Line 5 _____		
c. Schedule D, Line 11 _____		
d. Schedule D, Line 12 _____		
Combine the amounts from a, b, c, and d. Enter the total amount .....	2	
3. Enter the total capital gain distributions (federal Form 1099-DIV, box 2a) you received as an Idaho resident .....	3	
4. Idaho capital loss carryover from prior year, if any .....	4	
5. Tax year _____. Total Idaho gain (loss). Combine lines 1, 2, 3, and 4. If a (loss), go to line 6. If a gain, go to line 7 .....	5	
6. Enter the smaller loss of either: • the (loss) on line 5. • (\$3,000) for married, qualifying widow(er) or head of household. • (\$1,500) if single or married filing separately .....	6	
7. Enter the Idaho gain from line 5 or (loss) from line 6 .....	7	
8. Enter the (loss - if any) from federal Form 1040 or 1040-SR, line 7. If no loss reported, enter zero .....	8	
9. Subtract line 8 from line 7. Enter the difference here and on Form 39R, Part A, line 2 .....	9	

**Idaho Capital Loss Carryover Worksheet**

**Tax Year** \_\_\_\_\_

If the line 5 loss from the Idaho Capital Gain or Loss Adjustment Worksheet is more than (\$3,000) or (\$1,500 for MFS and Single), subtract line 6 from line 5. This is your Idaho capital loss carryover .....

**Keep copies of your Idaho Capital Gain or Loss Adjustment Worksheets for your records.**

Example: For the current tax year you reported capital loss carryovers totaling \$40,000 that you incurred before moving to Idaho. You use these to offset \$26,000 of Idaho capital gains earned in the current year, resulting in a capital loss of \$3,000 allowed on the federal return. For the current tax year, you must add back \$29,000 on line 2 (\$26,000 gain offset plus \$3,000 loss allowed). You must add back the remainder of the \$11,000 loss carryover in future years, to the extent allowed as a loss and used to offset gain.

**Line 3 Non-Idaho State and Local Bond Interest and Dividends**

Enter the amount of interest and dividends, minus related expenses, that you received from municipal bonds of other state governments, their counties, and their cities, or from obligations of any foreign country. This isn't income you report on your federal return.

This includes your distributive share of interest and dividends not taxable under the Internal Revenue Code (IRC) from Form ID K-1, Part IV, Column B, line 21. Don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part IV, Column B, line 24.

**Line 4 Idaho College Savings Account Withdrawal**

If you made a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn less any amounts reported on your federal Form 1040 or 1040-SR.

Include withdrawals from Idaho college savings programs you transferred to a qualified program that another state operates, or to a qualified Achieving a Better Life Experience (ABLE) program.

The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

**Line 5 Bonus Depreciation**

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed calculation for Idaho depreciation purposes as if you hadn't claimed the special depreciation allowance.
- Calculate the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 21.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, Column B, line 22.

Don't enter any amounts for property acquired during 2008 and 2009.

If you have a current-year loss limitation for the following:

- At Risk (IRC Section 465)
- Passive Loss (IRC Section 469)
- Partnership Basis (IRC Section 704(d))
- Shareholder Basis (IRC Section 1366(d))

Check the box and include Form DBDA.

**Line 6 Other Additions**

**Retirement Plan Lump-sum Distributions**

Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount that Idaho taxes includes the ordinary income portion and the amount eligible for the federal capital gain election.

**Partner and Shareholder Additions**

Include on this line the additions from Form ID K-1, Part IV, Column B, lines 20 and 23.

**Idaho Medical Savings Account Withdrawals**

Idaho taxes withdrawals from an Idaho medical savings account that you don't use to pay eligible medical expenses. Report this amount as an other addition. Eligible medical expenses include medical care, vision care, dental care, medical insurance premiums, and long-term care expenses.

A penalty applies to taxable withdrawals you make when you're under age 59 1/2. The penalty is 10% of the amount withdrawn. Report the penalty

on Form 40, line 52, and check the box for an unqualified withdrawal.

**First-time Home Buyer Savings Account Withdrawals**

Idaho taxes withdrawals from an Idaho first-time home buyer savings account that you don't use to pay eligible home costs. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Costs, fees, taxes, or payments for the purchase of an Idaho home

**Non-Idaho Passive Losses**

If you claimed a passive loss you incurred from activities that Idaho doesn't tax or before you became an Idaho resident, enter the amount from your federal return.

**Emergency Rental Assistance**

Include on this line any amounts excluded from taxable income for funds received according to the emergency rental assistance program established under Public Law 116-260 for COVID relief.

**Part B — Subtractions**

**Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback**

Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

**Line 2 State Income Tax Refund**

If you itemized your deductions on federal Form 1040, enter the amount of all state income tax refunds and state tax rebates included in income on federal Schedule 1, line 1.

**Line 3 Interest from U.S. Government Obligations**

Idaho doesn't tax interest income you received from U.S. government obligations. Deduct any U.S. government interest included in federal adjusted gross income, Form 40, line 7. Examples of U.S. government obligations include:

- Banks for Cooperatives
- Federal Farm Credit Banks

- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury bills and notes
- Virgin Islands

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can deduct the portion of the interest that's attributable to direct U.S. government obligations. The mutual fund must identify this amount for it to be deductible.

This includes your distributive share from Form ID K-1, Part IV, line 25.

**Line 4 Energy Efficiency Upgrade**

To qualify for this deduction, your Idaho residence must:

- Have existed, been under construction, or had a building permit issued on or before January 1, 2002
- Be your primary residence

Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year you made the improvement. Contact the Idaho Division of Building Safety at [dbs.idaho.gov](https://dbs.idaho.gov) for more information.

Examples of energy efficiency upgrades include:

- Insulation that's added to existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material are stated separately. The cost of the insulating material is the only thing that qualifies.

- Windows that replace less efficient existing windows.
- Storm windows.
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

The amount charged for labor to install the energy efficiency upgrades also is deductible.

Enter the energy efficiency upgrade installed in your Idaho residence. If you have more than one upgrade, enter multiple. Enter the total amount on line 4.

**Line 5 Alternative Energy Device Deduction**

If you install an alternative energy device in your Idaho residence, you can deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install, or acquire the device, but not more than \$5,000.

In the three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- A system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling or produce electrical power or any combination thereof.
- A fluid-to-air heat pump operating on a fluid reservoir that solar radiation or a geothermal resource heats. An air-to-air heat pump doesn't qualify unless it uses geothermal resources as part of the system.
- A natural gas or propane heating unit that replaces a noncertified wood stove.
- An Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting the most current industry and state standards that replaces a noncertified wood stove.

A noncertified wood stove is one that doesn't meet the most current EPA standards. You must take the noncertified wood stove to a site that the Idaho Division of Environmental Quality (DEQ) authorizes within 30 days from the date of purchasing of the qualifying device. The DEQ will give you a receipt to verify it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove in the same tax year that you surrender the nonqualifying wood stove to the DEQ.

**Lines 5a – 5d**

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2020, complete line 5d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 5e can't be more than \$5,000.

**Line 6 Child and Dependent Care**

If you claimed the federal Credit for Child and Dependent Care Expenses, you can take an Idaho deduction for the child care expenses you paid for your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho deduction. See federal Form 2441 to determine amounts to enter on lines 1 through 6.

**Worksheet**

1. Enter the amount of qualified expenses you incurred and paid in 2024. Don't include amounts paid by your employer or excluded from taxable income ..... \_\_\_\_\_
2. Enter \$12,000 for one or more children or dependents cared for during the year. \_\_\_\_\_
3. Enter excluded benefits from Form 2441, Part III ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of lines 1, 4, 5, or 6 here and on Form 39R, Part B, line 6 ..... \_\_\_\_\_

**Include federal Form 2441, Child and Dependent Care Expenses, with your return.**

**Line 7 Social Security and Railroad Benefits**

Deduct the portion of your Social Security benefits, benefits that the Railroad Retirement Board pays, or Canadian Social Security benefits (OAS, QPP or CPP) that's taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

- Retirement, supplemental, and disability annuities.
- Unemployment and sickness benefits

Enter the taxable amount of:

- Social Security benefits from Form SSA-1099.
- Social Security equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040 or 1040-SR, line 6b.

Don't enter the amount from Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R from your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount from Form 1040 or 1040-SR, line 5a.

If subtracting benefits from the Railroad Retirement Board, you must include Form RRB-1099 or RRB-1099-R with your return.

Disability pension that the federal Railroad Retirement Act paid might be included as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

### Line 8 Retirement Benefits Deduction for Qualified Retirement Benefits

You might be able to deduct some of the qualifying retirement benefits and annuities you receive.

The Idaho Retirement Benefits Deduction has a two-part qualification. You must qualify for **both parts** to receive this deduction.

#### Part One – Age, Disability, and Marital/Filing Status

The recipients must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

- An individual recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget
- A veteran of a U.S. war with a service-connected disability rating of 10% or more
- A veteran of a U.S. war with a nonservice-connected disability pension
- A person who has a physician-certified permanent disability with no expectation of improvement

If you're married, you can't claim this deduction if you file separately.

If you're an unremarried widow or widower of a pensioner and receive qualifying survivor benefits, you might be eligible to claim the retirement benefit deduction if you meet the age/disability requirements.

#### Part Two – Qualified Retirement Benefits

The recipients must meet the requirements in Part One, **and** their qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the U.S. Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems.
  - To qualify for the deduction, the employee must have established eligibility before 1984.
  - Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) **don't** qualify for the deduction.

You can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number on your CSA-1099, if you received one.

- If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- If the first digit is 7 or 9, the benefits are paid out of FERS and don't qualify.
- If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction.
- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits might qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members

and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits that PERSI paid relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello might qualify for the deduction. Similarly, benefits that PERSI paid relating to the old Idaho Falls Policemen's Retirement Fund might qualify for the deduction. If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits might qualify. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Service Members:** Retirement benefits that the United States paid to a retired member of the U.S. military.

Disability pension that the federal Railroad Retirement Act paid might not be included on your Form RRB-1099 or RRB-1099-R, if you're under the minimum retirement age. Instead it might be included on Form 1040 or 1040-SR, line 1 as wages.

**Line 8a** The maximum amounts you can deduct for 2024 are:

**Married filing jointly:**

- Recipient age 65 or older ..... \$68,796
- Recipient age 62 or older and disabled ... \$68,796

**Single:**

- Age 65 or older ..... \$45,864
- Age 62 or older and disabled ..... \$45,864

The retirement benefits you and your spouse received under the federal Social Security Act and the federal Railroad Retirement Act further reduce these maximum amounts.

The amount deducted can't be more than the amount of qualified benefits included in federal income.

**Line 8b.** Enter the amount of retirement benefits you (and your spouse) received under the federal Railroad Retirement Act.

Include **all** of these on this line:

- The net Social Security equivalent benefit portion from federal Form RRB-1099, Box 5.
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8.

- Any railroad retirement disability benefit included as wages on federal Form 1040 or 1040-SR, line 1.

**Line 8c.** Enter the amount of retirement benefits you (and your spouse) received under the federal Social Security Act, Box 5 of your Form SSA-1099s. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, also include those amounts.

**Line 9 Technological Equipment Donation**

Enter the lesser of cost or fair market value of technological equipment donated to one or more of these Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary or secondary school
- Public or nonprofit private college or university
- Public library or library district

Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. You can't carry any unused deduction to another year.

Include your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. The deduction from a pass-through entity can't be more than the amount of pass-through income minus deductions of the entity making the contribution.

**Line 10 Idaho Capital Gains Deduction**

You might be able to deduct 60% of the capital gain net income reported on federal Schedule D from the sale of any of the qualified Idaho property described below.

- Real property held for at least 12 months, or
- Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - Producing, assembling, fabricating, manufacturing, or processing any agricultural, mineral, or manufactured product.
  - Storing, warehousing, distributing, or selling at wholesale any products of agriculture, mining, or manufacturing.
  - Feeding livestock at a feedlot.
  - Operating laboratories or other facilities for scientific, agricultural, or animal husbandry, or industrial research, development, or testing.



- (c) Cattle and horses held for at least 24 months and other livestock used for breeding held for at least 12 months.
- (d) Timber held for at least 24 months.
- (e) Certain sales of partnership interests. See Idaho Code 63-3022H(3)(f) for more information.

**Note:** Gains from the sale of stocks, goodwill, and other intangibles don't qualify.

Complete Idaho Form CG to calculate your capital gains deduction.

### Line 11 Active Duty Military Pay Earned Outside of Idaho

If you're serving in the U.S. military on active-duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active-duty military wages for service outside of Idaho. The continuous 120 days don't have to be in the same tax year. Enter your nontaxable military wages.

Don't include military wages earned while stationed in Idaho. Your W-2 doesn't show this amount separately, and you might have to calculate the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making the calculation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active-duty pay unless you've been called into full-time duty for 120 days or more. However, your active-duty military wages earned outside Idaho qualify for this deduction if **both** of these are true:

- You're a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States.
- You're attached to the armed forces.

If this is true, enter your active-duty wages earned outside Idaho on this line.

### Line 12 Adoption Expenses

You can deduct some expenses related to the adoption of a child.

- You can claim legal and medical expenses up to a maximum of \$10,000 per adoption.
- If you incur expenses in two or more years, deduct the costs in the year paid until you meet the \$10,000 limit.

Travel expenses don't qualify.

Expenses related to an unsuccessful attempt to adopt don't qualify. If you claim expenses in a year before you find the adoption won't succeed, file an amended return to add back any deduction claimed for the unsuccessful attempt.

### Line 13 Idaho Medical Savings Account Contributions and Interest

You can contribute up to \$10,000 (\$20,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. You **can't** deduct:

- Reimbursements redeposited into your Idaho medical savings account.
- Amounts deducted on federal Form 1040 or 1040-SR.

An Idaho medical savings account is generally established with a bank, savings and loan, or credit union. You establish the account to pay the eligible medical expenses for you as the account holder and your dependents.

On this line include:

- Your qualifying contributions.
- Interest earned on the account, but only if it's on Form 40, line 7.

Enter the name of the financial institution and your account number in the spaces provided.

### Line 14 Idaho College Savings Program

You can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal).

Contributions to an out-of-state college savings program don't qualify.

Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified education expense for the beneficiary as provided in 26 U.S.C. section 529. Whoever withdraws the money must report it as income. Find more information at [idsaves.org](http://idsaves.org) or by calling toll free (866) 433-2533.

### Line 15

You can claim no more than three deductions of \$1,000. If you claim this deduction, you can't claim the \$100 credit in Part E.

**Home for the Aged**

You can deduct \$1,000 for each family member age 65 or older (*not including* yourself or your spouse) for whom you do **both** of these:

- Maintain a household for.
- Provide more than one-half of that family member's support for the year.

**Developmentally Disabled**

You can deduct \$1,000 for each family member who's developmentally disabled, *including* yourself and your spouse, for whom you do **both** of these:

- Maintain a household for.
- Provide more than one-half of this family member's support for the year.

Developmental disability means a chronic disability that meets **all** of these requirements:

- It's attributable to an impairment such as:
  - An intellectual disability
  - Cerebral palsy
  - Epilepsy
  - Autism
  - Other condition found to be closely related to or similar to, one of these impairments
- Results in substantial functional limitation in three or more of these areas of life activity:
  - Self-care
  - Receptive and expressive language
  - Learning
  - Mobility
  - Self-direction
  - Capacity for independent living
  - Economic self-sufficiency
- Reflects the need for a combination and sequence of special, interdisciplinary, or generic care, treatment, or other services which are of lifelong or extended duration and individually planned and coordinated.

If you maintained the home for the family member for less than a full year, you can take a deduction of \$83.33 for each month you maintained the home.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. See the federal Form 1040 instructions for more information.

Maintaining a household means paying more than one-half of the expenses incurred for the benefit

of all the household's occupants. Social Security benefits aren't support provided by you but must be included in the calculation of total support provided. Some examples of expenses of maintaining a household include:

- Property taxes
- Mortgage interest
- Rent
- Utility charges
- Upkeep and repairs
- Property insurance
- Food consumed on the premises

**Line 16 Idaho Lottery Winnings**

You can deduct Idaho lottery prizes of less than \$600 per prize included in federal adjusted gross income on Form 40, line 7. You can't deduct lottery prizes from other states.

**Line 17 Income an American Indian Earned on a Reservation**

You can deduct all your income from working on the reservation only when you meet **all** these criteria:

- You're enrolled in a federally recognized tribe.
- You live and work on a reservation.
- You included the earned income on Form 40, line 7 of your tax return.

You **can't** deduct either of these:

- Income earned off a reservation
- Income earned on a reservation, if you live off a reservation

**Line 18 Health Insurance Premiums**

Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income.

If you claimed a deduction for health insurance premiums on your federal Form 1040 or 1040-SR, Schedule A, use the worksheet on page 35 to calculate the Idaho deduction. The worksheet follows the priority that itemized deductions first apply to health insurance premiums and then to long-term care insurance.

**Idaho Medical Savings Account**

You can't take the deduction for money you take from your Idaho medical savings account to pay health insurance premiums. This is because you've already deducted health insurance costs, or they've already been accounted for.

**Salary Reduction Plans**

You can't include premiums paid through a cafeteria plan or other salary-reduction arrangement in the Idaho deduction for health insurance costs. For example, health insurance payments deducted from your paycheck pretax don't qualify for the deduction.

**Business Deductions**

You can't include in this Idaho deduction the premiums you already deducted as a business expense. This includes self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

**Social Security Medicare A, B, and D**

**Medicare A**

- Generally, you can't deduct the amount paid for employer-required Social Security Medicare A. This is the amount listed as a deduction on almost every federal Form W-2.
- You can deduct premiums for Medicare A if you voluntarily enrolled, or if you aren't covered under Social Security.

**Medicare B and D**

- You can deduct the premiums for Medicare B, D, or both if you voluntarily enrolled.

**Idaho Standard Deduction**

If you use the Idaho standard deduction instead of itemizing your deductions for Idaho purposes, you don't have to reduce your health insurance costs by any amount claimed as a federal itemized deduction.

**Federal Itemized Deduction Limitations**

Reduce the amount of medical expenses allowed as a deduction on federal Form 1040 or 1040-SR, Schedule A, by 7.5% of adjusted gross income.

**Line 19 Long-term Care Insurance Premiums**

You can deduct premiums you paid for qualified long-term care insurance that you haven't otherwise deducted or accounted for. If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A, use the following worksheet to calculate the long-term care insurance allowed as an Idaho deduction.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services provided in a setting other than an acute care unit of a hospital.

Group and individual annuities and life insurance policies that directly provide or supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that's offered primarily to provide coverage for any of these:

- Basic Medicare supplement
- Basic hospital expense
- Basic medical surgical expense
- Hospital confinement indemnity
- Major medical expense
- Disability income or related asset protection
- Accident only
- Specified disease or specified accident
- Limited benefit health

Life insurance policies that accelerate death benefits generally don't qualify.

**Worksheet**

This worksheet shows how the federal limitation affects the amount of health insurance costs deductible for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

**Health Insurance and Long-term Care Insurance Deduction Limitations**

1. Amount claimed for health insurance costs on federal Form 1040 or 1040-SR, Schedule A ..... \_\_\_\_\_
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A ..... \_\_\_\_\_
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, Schedule A ..... \_\_\_\_\_
4. Total medical expenses. Add lines 1, 2, and 3 ..... \_\_\_\_\_
5. Enter 7.5% of federal adjusted gross income ..... \_\_\_\_\_
6. Medical expense deduction allowed on federal Form 1040 or 1040-SR, Schedule A. (Subtract line 5 from line 4. If less than zero, enter zero.) ..... \_\_\_\_\_

**Health Insurance**

- 7. Enter the total paid for health insurance ..... \_\_\_\_\_
- 8. Portion of health insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 6 ..... \_\_\_\_\_
- 9. Enter the total health insurance costs deducted elsewhere on the federal return .... \_\_\_\_\_
- 10. Idaho health insurance deduction allowed. Subtract lines 8 and 9 from line 7. Enter this amount on Form 39R, line 18 .... \_\_\_\_\_

**Long-term Care Insurance**

- 11. Enter the total paid for long-term care insurance ..... \_\_\_\_\_
- 12. Medical expense deduction not allocated to health insurance costs. Subtract line 1 from line 6. If less than zero, enter zero ..... \_\_\_\_\_
- 13. Portion of long-term care insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 12 ..... \_\_\_\_\_
- 14. Enter the total long-term care insurance costs deducted elsewhere on the federal return ..... \_\_\_\_\_
- 15. Long-term care insurance deduction allowed. Subtract lines 13 and 14 from line 11. Enter the amount on Form 39R, line 19 \_\_\_\_\_

**Line 20 Workers' Compensation Insurance Premiums**

A self-employed individual can deduct the actual amount paid for workers' compensation insurance coverage in Idaho, if the cost isn't deducted elsewhere.

**Line 21 Bonus Depreciation**

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed calculation for Idaho depreciation purposes as if you hadn't claimed the special depreciation allowance.
- Calculate the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.

- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 5.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, Column B, line 27.

Don't enter any amounts for property acquired during 2008 and 2009.

**Line 22 First-time Home Buyer Savings Account**

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into the account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is established to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 22 but only if included on Form 40, line 7. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who is **all** of these:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

**Line 23 Other Subtractions**

Identify any other subtraction you're eligible for, and claim the amount on this line.

Include:

- Your distributive share of other subtractions from Form ID K-1, Part IV, Column B, line 28
- Charitable contributions not allowed on the

federal return because of federal NOL limitations

- Interest from Idaho Build America Bonds included in federal adjusted gross income, Form 40, line 7
- Amounts included in taxable income for funds received or loans forgiven according to Public Laws 116-136, 116-139, and 116-142 for COVID relief

Don't include:

- Income earned in another state as a subtraction
- Foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction, if allowable
- Any interest from non-Idaho Build America Bonds

See the instructions for **Itemized or Standard Deductions**.

### Part C — Credit for Income Tax Paid to Other States

When both Idaho and another state tax the same income, you might qualify for a credit for tax paid to the other state. Use this section to calculate the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state.

You might qualify for a credit for tax that a pass-through entity (PTE) paid to another state on your behalf. The PTE should report that payment information to you. Include a copy of Form ID K-1. Examples of income that both Idaho and another state might tax include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho

**Line 1.** Enter the tax shown on Form 40, line 20.

**Line 2.** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In calculating the income derived in the other state, you must reverse any adjustments to federal taxable income that the other state allows but Idaho doesn't.

Enter your adjusted gross income from the other

state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income since Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state. Also include any other Idaho adjusted gross income from sources in the other state.

**Line 3.** Enter your Idaho adjusted income from Form 40, line 11, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted income from Form 40, line 7.

**Line 4.** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example, you'd round .66666 to .6667 and enter it as 66.67%.

**Line 6.** Enter the other state's tax due from its tax table or rate schedule minus its income tax credits. Don't subtract state and local tax (SALT) workaround payments or credits.

If your income derived in the other state was reported on a composite or group return that an S corporation or partnership filed, enter your proportionate share of the tax that the S corporation or partnership paid, minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax excluding SALT workaround payments or credits. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit or refund.

**Line 7.** Your allowable credit for tax paid to other states is the smaller of lines 5 or 6. Enter this amount on Form 40, line 22. This credit can't exceed the Idaho tax due on Form 40, line 21.

**Part D — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses**

**Line 1 Credit for Idaho Educational Entity Contributions**

If you donated cash to a qualified educational entity, you can claim a tax credit. Donation of goods or services don't qualify. Include amounts from Form ID K-1, Part VIII, line 50 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on Form 40, line 21
- \$500 (\$1,000 on a joint return)
- The tax on Form 40, line 21 less the amount on Form 40, line 22

If you have credit from an ABE (Form ID K-1, Part XI, line 59), you can add that to the amount calculated above (if any). The total credit is limited to the smaller of:

- 50% of the tax on Form 40, line 21
- \$500 (\$1,000 on a joint return)

A qualified educational entity includes:

- A nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- A nonprofit, private, or public Idaho school (elementary, secondary, or higher education) or its foundation
- Idaho education public broadcast system foundations
- The Idaho State Historical Society or its foundation
- An Idaho public library or its foundation
- An Idaho library district or its foundation
- An Idaho public or private nonprofit museum
- The Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing

- Idaho STEM Action Center
- Medical residency programs or support organizations devoted to training residents in Idaho

**Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions**

You can claim this credit if you donated cash or goods to any of these:

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

Include amounts from Form ID K-1, Part VIII, line 51 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 40, line 21
- \$100 (\$200 on a joint return)
- The tax on Form 40, line 21 less the amounts on Form 40, line 22; Form 39R, Part D, line 1; and Form 44, Part I, line 1

If you have credit from an ABE (Form ID K-1, Part XI, line 61), you can add that to the amount calculated above (if any). The total credit is limited to the smaller of:

- 20% of the tax on Form 40, line 21
- \$100 (\$200 on a joint return).

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d'Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls

- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children’s Home, Inc.
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H., Planned Assistance for Troubled Children
- Shepherd’s Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d’Alene
- Walker Center, Gooding
- Winchester Occupational Workshop, Winchester
- Witco Inc., Caldwell
- Women’s and Children’s Alliance

The following are the qualified centers for independent living:

- Disability Action Center Northwest, Moscow and Coeur d’Alene
- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently for Everyone, Inc., Blackfoot, Idaho Falls, and Pocatello

**Line 3 Credit for Live Organ Donation Expenses**

A living taxpayer who donates (or whose dependent donates) a qualified organ that’s transplanted into another individual can claim a credit for expenses related to the donation.

The credit can’t be more than the taxpayer’s tax liability and is limited to the smaller of:

- The amount of live-organ donation expenses the taxpayer paid during the tax year
- \$5,000

You can carry over any unused credit for five years.

To claim the credit, you must donate one or more of these organs:

- Human bone marrow
- Any part of an:
  - Intestine
  - Kidney
  - Liver
  - Lung
  - Pancreas

Qualified expenses are those that the taxpayer or dependent incurred for travel, lodging, or lost wages and that aren’t reimbursed to the taxpayer. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

**Part E — Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability**

Only residents, including Idaho residents on active military duty outside Idaho, can claim this credit.

If you didn’t claim the \$1,000 deduction on Part B, line 15, you can claim a \$100 credit for each family member who’s age 65 or older (not including yourself or your spouse) for whom you do **both** of these:

- Maintain a household for
- Provide more than one-half of the family member’s support for the year

If you maintained the home for the family member for less than a full year, you can take the credit at the rate of \$8.33 for each month you maintained the home.

You can claim this credit if your gross income is less than the filing requirement. File Form 40 and include Form 39R.

**Lines 1 and 2.** Answer the two questions. If you answer yes to either question, you qualify.

**Line 3.** Enter this information for the family member whose home you maintained and for whom you provided more than one-half of their support.

- Their name
- Their Social Security number
- Their relationship to you

If the claim is for a family member with a developmental disability, check the box.

**Line 4.** Enter the total on Form 40, line 44.

- If you're filing Form 43, complete this Form 39NR.
- If you're filing Form 40, complete Form 39R.

**Part A — Additions**

**Line 1 Non-Idaho State and Local Bond Interest and Dividends**

**Column A:** Enter the amount of interest and dividends, minus related expenses, that you received from municipal bonds of other state governments, their counties, and their cities, or from obligations of any foreign country. This isn't income you report on your federal return. Include any amount passed through to you from Form ID K-1, Part IV, Column A, line 21.

**Column B:** Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part IV, Column B, line 21.

If Idaho requires you to file a return, you must report any amounts allocated or apportioned to Idaho.

**Line 2 Idaho College Savings Account Withdrawal**

**Column A:** If you made a nonqualified withdrawal from an Idaho college savings account (IDeal), enter the amount withdrawn minus any amounts reported on your federal Form 1040 or 1040-SR.

Include withdrawals from Idaho college savings programs you transferred to a qualified program that another state operates, or to a qualified Achieving a Better Life Experience (ABLE) program. The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

**Column B:** If you made a nonqualified withdrawal from an Idaho college savings account, enter the total amount withdrawn.

**Line 3 Bonus Depreciation**

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed calculation for Idaho depreciation purposes as if you hadn't claimed the special depreciation allowance.

- Calculate the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, line 22.

Don't enter any amounts for property acquired during 2008 and 2009.

**Column A:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

If you're a shareholder of an S corporation or a partner in a partnership that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 22.

**Column B:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

Enter on this line your apportioned share of bonus depreciation from Form ID-K-1, Part IV, Column B, line 22. You must include this amount as part of your Idaho Adjusted Gross Income on Form 43, line 27.

Check the box and include Form DBDA if you have a current-year loss limitation for the following:

- At Risk (IRC Section 465)
- Passive Loss (IRC Section 469)
- Partnership Basis (IRC Section 704(d))
- Shareholder Basis (IRC Section 1366(d))

**Line 4 Other Additions**

Complete this worksheet using the instructions below to determine your other additions.

	<b>Column A</b>	<b>Column B</b>
1. Federal net operating loss .....	_____	_____
2. Capital loss carryforward ....	_____	_____
3. Retirement plan lump-sum distributions .....	_____	_____
4. Partner and shareholder Idaho additions .....	_____	_____



5. Idaho medical savings account withdrawals .....	_____	_____
6. Non-Idaho passive losses incurred before you were an Idaho resident .....	_____	_____
7. First-time home buyer savings account withdrawals .....	_____	_____
8. Total. Add lines 1 through 7. Enter these amounts in the appropriate columns on Form 39NR, line 4 .....	_____	_____

**Federal Net Operating Loss (NOL)**

**Column A:** Enter the NOL carryforward or carryback included on your federal return. The federal NOL carryforward or carryback isn't the same as Idaho's. You report the Idaho NOL on Part B, line 1.

**Column B:** Leave Column B blank.

**Capital Loss Carryforward**

**Column A:** Enter any capital losses included on federal Form 1040 or 1040-SR, line 7 that you incurred in another state or capital losses from activities that Idaho doesn't tax.

See the Capital Gain or Loss Adjustment Worksheet on page 27 to calculate your Idaho capital gain (loss) and required addition, if necessary.

**Column B:** Leave Column B blank.

**Retirement Plan Lump-sum Distributions**

**Column A:** Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount that Idaho taxes includes the ordinary income portion and the amount eligible for the federal capital gain election.

**Column B:** Enter any amount in Column A received while an Idaho resident.

**Partner and Shareholder Idaho Additions**

**Column A:** Include on this line the additions from Form ID K-1, Part IV, Column A, lines 20 and 23.

**Column B:** Include on this line your apportioned share of the additions from Form ID K-1, Part IV, Column B, lines 20 and 23.

**Idaho Medical Savings Account Withdrawals**

**Columns A and B:** Idaho taxes withdrawals from an Idaho medical savings account that you don't use to

pay eligible medical expenses. Report this amount as an other addition. Eligible medical expenses include:

- Medical care
- Vision care
- Dental care
- Medical insurance premiums
- Long-term care expenses

A penalty applies to taxable withdrawals you make when you're under age 59 1/2. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 72, and check the box for an unqualified withdrawal.

**First-time Home Buyer Savings Account**

Nonresidents don't qualify for this deduction.

**Columns A and B:** Idaho taxes withdrawals from an Idaho first-time home buyer savings account that you don't use to pay eligible home costs. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Cost, fees, taxes, or payments for the purchase of an Idaho home

**Part B — Subtractions**

**Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback**

**Columns A and B:** Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss. Don't include losses from sources that Idaho doesn't tax or that you incurred before becoming a resident or part-year resident.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

**Line 2 State Income Tax Refund**

**Column A:** Enter all state income tax refunds included on federal Schedule 1, line 1.

**Column B:** Enter state income tax refunds and state tax rebates for Idaho servicemembers included on Idaho Form 43, line 19.

**Line 3 Interest from U.S. Government Obligations**

Idaho doesn't tax interest income received from U.S. government obligations. See page 29 for examples of U.S. government obligations.

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can deduct the portion of the interest earned that's attributable to direct U.S. government obligations. The mutual fund must identify this amount for it to be deductible.

**Column A:** Enter the interest income you received from U.S. government obligations if you included it on federal Form 1040 or 1040-SR, line 2b. You should have already included on federal Form 1040 or 1040-SR your distributive share (Form ID K-1, Part IV, Column A, line 25), net of expenses related to the federal obligations.

**Column B:** Enter on this line the interest and related expenses included as part of Form 43, line 27. This includes your apportioned share of interest from Form ID K-1, Part IV, Column B, line 25 minus expenses relating to U.S. interest.

**Line 4 Child and Dependent Care**

If you claimed the federal Child and Dependent Care Credit, you're allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho deduction. See federal Form 2441 to determine amounts to enter on lines 1 through 6.

**Worksheet**

1. Enter the amount of qualified expenses you incurred and paid in 2024. Don't include amounts that your employer paid or that you already excluded from taxable income. .... \_\_\_\_\_
2. Enter \$12,000 for one or more children or dependents cared for during the year. \_\_\_\_\_
3. Enter excluded benefits from Form 2441, Part III, line 25 ..... \_\_\_\_\_

4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of lines 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A ..... \_\_\_\_\_
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 that's from Idaho sources ..... \_\_\_\_\_
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... \_\_\_\_\_
10. Divide line 8 by line 9. (Can't exceed 100%) ..... %
11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ..... \_\_\_\_\_

**Include federal Form 2441, Child and Dependent Care Expenses,** with your return.

**Line 5 Social Security and Railroad Benefits**

Idaho doesn't tax Social Security or Social Security equivalent benefits, benefits that the Railroad Retirement Board pays, or Canadian Social Security benefits (OAS, QPP, or CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

- Retirement, supplemental, and disability annuities
- Unemployment and sickness benefits

**Column A:** Enter the taxable amount of:

- Social Security benefits from Form SSA-1099
- Social Security equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040 or 1040-SR, line 6b.

Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount from Form 1040 or 1040-SR, line 5a.

If subtracting benefits from the Railroad Retirement Board, you must include Form RRB-1099 or RRB-1099-R with your return.

Until you reach the minimum retirement age, you must treat a disability pension from the federal Railroad Retirement Act as wages. Include the pension amount on Form 1040 or 1040-SR, line 1.

**Column B:** Enter Social Security and railroad benefits included on Idaho Form 43, line 19.

### Line 6 Idaho Capital Gains Deduction

**Columns A and B:** If you had capital gain net income from the sale of any of the qualified Idaho property described below, you might be able to deduct 60% of the capital gain net income reported on federal Schedule D. The property must be one of these:

- Real property held for at least 12 months.
- Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. See page 32 for the definition of a revenue-producing enterprise.
- Cattle and horses held for at least 24 months and other livestock used for breeding held for at least 12 months.
- Timber held for at least 24 months.
- Certain sales of partnership interests. See Idaho Code 63-3022H(3)(f) for more information.

**Note:** Gains from the sale of stocks, goodwill, and other intangibles don't qualify.

Complete Idaho Form CG to calculate your capital gains deduction.

### Line 7 Idaho Resident-Military Pay Earned Outside of Idaho

**Column A and B:** If you're serving in the United States military on active duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active-duty military wages for service outside of Idaho. The continuous 120 days don't have to be in the same tax year. This deduction applies to Idaho part-year residents who report military wages earned outside Idaho as Idaho income on Form 43, line 7.

Enter the amount of wages in Columns A and B if included on Form 43, line 7. Don't include military wages earned while stationed in Idaho. Your W-2 doesn't show this amount separately, and you might have to calculate the amount of income earned outside of Idaho. See your unit of assignment or use

your orders to make the calculation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, doesn't qualify as active duty pay unless you've been called into full-time duty for 120 days or more. However, your active-duty military wages earned outside Idaho qualify for this deduction if **both** of these are true:

- You're a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States.
- You're attached to the armed forces.

If this is true, enter your active-duty wages earned outside Idaho on this line.

### Line 8 Idaho Medical Savings Account Contributions and Interest

**Columns A and B:** You can contribute up to \$10,000 (\$20,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. You **can't** deduct:

- Reimbursements redeposited into your Idaho medical savings account.
- Amounts deducted on federal Form 1040 or 1040-SR.

An Idaho medical savings account generally is established with a bank, savings and loan, or credit union. You establish the account to pay the eligible medical expenses for you as the account holder and your dependents.

On this line include:

- Your qualifying contributions
- Interest earned on the account, but only if it's on Form 43, line 8

### Line 9 Idaho College Savings Program

You can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal).

Contributions to an out-of-state college savings program don't qualify.

Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for qualified education expenses of a beneficiary as provided in 26 U.S.C. section 529. Whoever withdraws the money must report it as income. Find more information at [idsaves.org](https://idsaves.org) or by calling (866) 433-2533.

**Line 10 Adoption Expenses**

**Column A:** You can deduct some expenses related to the adoption of a child.

- You can claim legal and medical expenses up to a maximum of \$10,000 per adoption.
- If you incur expenses in two or more years, deduct the costs in the year paid until you meet the \$10,000 limit.

Travel expenses don't qualify.

Expenses related to an unsuccessful attempt to adopt don't qualify. If you claim expenses in a year before you find the adoption won't succeed, file an amended return to add back any deduction claimed for the unsuccessful attempt.

**Column B:** Complete the following worksheet.

1. Total Idaho income from Form 43, line 20 .....	_____
2. Total income from federal Form 1040 or 1040-SR, line 9 .....	_____
3. Divide line 1 by line 2. (Can't exceed 100%) .....	_____ %
4. Total adoption expenses from line 10, Column A .....	_____
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B .....	_____

**Line 11**

You might qualify for a deduction if you maintain a household for a family member who's over 65 or developmentally disabled.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. See federal Form 1040 instructions for more information.

Maintaining a household means paying more than one-half of the expenses incurred for the benefit of all the household's occupants. Social Security benefits aren't support that you provide, but you must include them in the calculation of total support provided. Some examples of expenses of maintaining a household include:

- Property taxes
- Mortgage interest
- Rent
- Utility charges
- Upkeep and repairs
- Property insurance
- Food consumed on the premises

If you maintained the home for the family member for less than a full year, you can take a deduction of \$83.33 for each month you maintained the home.

You can claim no more than three deductions of \$1,000. If you claim this deduction, you can't claim the \$100 credit in Part F.

The amounts entered in Columns A and B must be the same.

**Home for the Aged**

**Columns A and B:** You can deduct \$1,000 for each family member age 65 or older (*not including* yourself or your spouse) for whom you do **both** of these:

- Maintain a household for
- Provide more than one-half of that family member's support for the year

**Developmentally Disabled**

You can deduct \$1,000 for each family member, *including* yourself and your spouse, for whom you do **both** of these:

- Maintain a household for
- Provide more than one-half of this family member's support for the year

See page 33 for the definition of developmental disability.

**Line 12 Idaho Lottery Winnings**

**Columns A and B:** Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on Form 43, line 19. The amounts entered in Columns A and B must be the same.

**Line 13 Income an American Indian earned on a Reservation**

**Column B:** You can deduct all your income from working on a reservation only when you meet **all** these criteria:

- You're enrolled in a federally recognized tribe.
- You live and work on a reservation.
- The earned income is included on Form 43, line 7 of your tax return.

You **can't** deduct either of these:

- Income earned off a reservation
- Income earned on a reservation, if you live off a reservation

**Line 14 Workers' Compensation Insurance**

**Columns A and B:** If you're self-employed, you can deduct the amount paid for your own workers' compensation insurance coverage in Idaho, if you didn't deduct it elsewhere.

Don't enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

**Line 15 Pass-through Subtractions**

**Column A:** Include the amount of other subtractions included on Form ID K-1, Part IV, Column A, line 28.

**Column B:** Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part IV, Column B, line 28.

**Line 16 Energy Efficiency Upgrades**

**Columns A and B:** To qualify for this deduction, your Idaho residence must:

- Have existed, been under construction, or had a building permit issued on or before January 1, 2002
- Be your primary residence

Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year when you made the improvement. Contact the Idaho Division of Building Safety at [dbs.idaho.gov](https://dbs.idaho.gov) for more information.

See page 29 for more on energy efficiency upgrades.

The amount charged for labor to install the energy efficiency upgrades is also deductible.

Enter the energy efficiency upgrade installed in your Idaho residence. If you have more than one upgrade, enter multiple. Enter the total amount on line 16.

**Line 17 Technological Equipment Donation**

**Columns A and B:** Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary, or secondary school
- Public or nonprofit private college or university
- Public library or library district

Items that qualify for this deduction are limited to computers, computer software and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. You can't carry any unused deduction to another year.

**Columns A and B:** Include your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. The deduction from a pass-through entity can't be more than the amount of pass-through income minus deductions of the entity making the contribution.

**Line 18 Health Insurance Premiums**

**Column A:** Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income.

If you claimed a deduction for health insurance premiums on your federal Form 1040 or 1040-SR, Schedule A, use the worksheet on page 46 to calculate the Idaho deduction. The worksheet follows the priority that itemized deductions first apply to health insurance premiums and then to long-term care insurance.

**Idaho Medical Savings Account**

You can't take the deduction for money you take from your Idaho medical savings account to pay health insurance premiums. This is because you've already deducted health insurance costs, or they've already been accounted for.

**Salary Reduction Plans**

You can't include premiums paid through a cafeteria plan or other salary-reduction arrangement in the Idaho deduction for health insurance costs. For example, health insurance payments deducted from your paycheck pretax don't qualify for the deduction.

**Business Deductions**

You can't include in this Idaho deduction the premiums you already deducted as a business expense. This includes self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

**Social Security Medicare A and B**

You can't deduct the amount paid for employer-required Social Security Medicare A. This is the amount listed as a deduction on almost every federal Form W-2.

You can deduct the premiums you pay for either of these:

- Premiums for Medicare A, if you voluntarily enrolled or you aren't covered under Social Security
- Premiums for Medicare B or Medicare D, if you voluntarily enrolled

**Idaho Standard Deduction**

If you took the standard deduction instead of itemizing on your *Idaho* return, you don't have to reduce your health insurance costs by any amount claimed as a federal itemized deduction.

**Federal Itemized Deduction Limitations.**

The following worksheets calculate your health insurance and long-term care insurance premium subtractions for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

**Health Insurance and Long-term Care Insurance Deduction Limitations**

1. Amount claimed for health insurance costs on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
4. Total medical expenses. Add lines 1, 2 and 3 \_\_\_\_\_
5. Enter 7.5% of federal adjusted gross income \_\_\_\_\_
6. Medical expense deduction allowed on federal Form 1040 or 1040-SR, Schedule A. (Subtract line 5 from line 4. If less than zero, enter zero.) \_\_\_\_\_

**Health Insurance**

7. Enter the total paid for health insurance \_\_\_\_\_
8. Portion of health insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 6 \_\_\_\_\_
9. Enter the total health insurance costs deducted elsewhere on the federal return \_\_\_\_\_

10. Idaho health insurance deduction allowed. Subtract lines 8 and 9 from line 7. Enter this amount on Form 39NR, line 18, Column A \_\_\_\_\_

**Long-term Care Insurance**

11. Enter the total paid for long-term care insurance \_\_\_\_\_
12. Medical expense deduction not allocated to health insurance costs. Subtract line 1 from line 6. If less than zero, enter zero \_\_\_\_\_
13. Portion of long-term care insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 12 \_\_\_\_\_
14. Enter the total long-term care insurance costs deducted elsewhere on the federal return \_\_\_\_\_
15. Long-term care insurance deduction allowed. Subtract lines 13 and 14 from line 11. Enter the amount on Form 39NR, line 19, Column A \_\_\_\_\_

**Column B:** You'll enter the amount from line 5 below.

1. Total Idaho income from Form 43, line 20 \_\_\_\_\_
2. Total income from federal Form 1040 or 1040-SR, line 9 \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) \_\_\_\_\_ %
4. Enter the amount from Form 39NR, line 18, Column A \_\_\_\_\_
5. Allowable Idaho deduction. Multiply line 4 by line 3 \_\_\_\_\_

**Line 19 Long-term Care Insurance Premiums**

**Column A:** You can deduct premiums you paid for qualified long-term care insurance that you haven't otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services provided in a setting other than an acute care unit of a hospital.

Group and individual annuities and life insurance policies that directly provide or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that's offered primarily to provide coverage for:

- Basic Medicare supplement
- Basic hospital expense
- Basic medical surgical expense
- Hospital confinement indemnity
- Major medical expense
- Disability income or related asset protection
- Accident only
- Specified disease or specified accident
- Limited benefit health

Life insurance policies that accelerate death benefits generally don't qualify.

If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A as an itemized deduction, calculate the long-term care insurance allowed as a deduction by using the worksheet on the previous page.

**Column B:** You'll enter the amount from line 5 below.

- |   |         |
|---|---------|
| 1. Total Idaho income from Form 43, line 20 .....               | _____   |
| 2. Total income from federal Form 1040 or 1040-SR, line 9 ..... | _____   |
| 3. Divide line 1 by line 2.<br>(Can't exceed 100%) .....        | _____ % |
| 4. Enter the amount from Form 39NR, line 19, Column A .....     | _____   |
| 5. Allowable Idaho deduction. Multiply line 4 by line 3 .....   | _____   |

**Line 20 Alternative Energy Device Deduction**

**Columns A and B:** If you install an alternative energy device in your Idaho residence, you can deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install, or acquire the device, but not more than \$5,000.

In the three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- A system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling or produce electrical power or any combination thereof
- A fluid-to-air heat pump operating on a fluid reservoir that solar radiation or a geothermal resource heats. An air-to-air heat pump doesn't qualify unless it uses geothermal resources as part of the system.
- An Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is one that doesn't meet the most current EPA standards. You must take the noncertified wood stove to a site that the Idaho Division of Environmental Quality (DEQ) authorizes within 30 days from the date of purchasing the qualifying device. The DEQ will give you a receipt to verify it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove the same tax year that you surrender the nonqualifying wood stove to the DEQ.

**Lines 20a – 20d**

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2021, complete line 20d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

**Line 22 Idaho Qualified Retirement Benefits Deduction**

You might be able to deduct some of the qualifying retirement benefits and annuities you receive.

The Idaho Retirement Benefits Deduction has a two-part qualification. You must qualify for **both parts** to receive this deduction.

**Part One – Age, Disability, and Marital/Filing Status**

The recipients must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

- An individual recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget
- A veteran of a U.S. war with a service-connected

disability rating of 10% or more

- A veteran of a U.S. war with a nonservice-connected disability pension
- A person who has a physician-certified permanent disability with no expectation of improvement

If you're married, you can't claim this deduction if you file separately.

If you're an unremarried widow or widower of a pensioner and receive qualifying survivor benefits, you might be eligible to claim the retirement benefit deduction if you meet the age/disability requirements.

**Part Two – Qualified Retirement Benefits**

The recipients must meet the requirements in Part One, **and** their qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the U.S. Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems.
  - To qualify for the deduction, the employee must have established eligibility before 1984.
  - Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) **don't** qualify for the deduction.

You can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number on your CSA-1099, if you received one.

- If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- If the first digit is 7 or 9, the benefits are paid out of FERS and don't qualify.
- If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction.

- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's

Retirement Fund.

If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, you can include those benefits in your deduction calculation. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, that an Idaho city or PERSI administered. Also, benefits that PERSI paid relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello might qualify for the deduction. Similarly, benefits that PERSI paid relating to the old Idaho Falls Policemen's Retirement Fund might qualify for the deduction.

If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, you can include those benefits in your deduction calculation. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Service Members:** Retirement benefits that the United States paid to a retired member of the U.S. military.

Disability pension that the federal Railroad Retirement Act paid might not be included on your Form RRB-1099 or RRB-1099-R, if you're under the minimum retirement age. Instead it might be included on Form 1040 or 1040-SR, line 1 as wages.

The maximum amounts you can deduct for 2024 are:

**Married filing jointly:**

- Recipient age 65 or older ..... \$68,796
- Recipient age 62 or older and disabled ..... \$68,796

**Single:**

- Age 65 or older ..... \$45,864
- Age 62 or older and disabled ..... \$45,864

The retirement benefits you and your spouse received under the federal Social Security Act and the federal Railroad Retirement Act further reduce these maximum amounts.

Include with your return Form 1099s for all qualified retirement benefits claimed.

**Line 22a.** Enter \$68,796 or \$45,864, whichever



applies to your filing status. **Note:** You can only take one deduction, even though you and your spouse receive more than one annuity.

**Line 22b.** Enter the amount of retirement benefits you and your spouse received under the Federal Railroad Retirement Act.

On this line, include **all** of these:

- The amount from federal Form RRB-1099, Box 5. This is the net Social Security equivalent benefit.
- The amount from federal Form RRB-1099-R, Box 7 (“total gross paid”), minus any amount in Box 8 (repayments).
- Any railroad retirement disability benefit included as wages on federal Form 1040 or 1040-SR, line 1.

**Line 22c.** Enter the amount of retirement benefits you and your spouse received under the Federal Social Security Act. This is on your Form SSA-1099, Box 5. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, also include those amounts.

**Line 22e.** Enter the amount of qualified retirement benefits included on Form 43, line 28, Column A.

**Line 22g.** Enter the amount of qualified retirement benefits included in Idaho gross income. You must have included this amount on Form 43, line 28, Column B.

**Line 22h.** Divide line 22g, Column B, by line 22e, Column A. Round the percentage to the nearest whole number. For example, you’d enter 45.49% as 45%. You’d enter 45.50% as 46%.

### Line 23 Nonresident Military Pay

**Column A:** If you’re a nonresident of Idaho, enter the amount of military pay included on Form 43, line 28, Column A.

### Line 24 Bonus Depreciation

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed calculation for Idaho depreciation purposes as if you hadn’t claimed the special depreciation allowance.
- Calculate the Idaho adjusted basis and any

gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.

- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3.

Include the federal Form 4562s or detailed calculations for the depreciation and gains and losses.

Don’t enter any amounts for property acquired during 2008 and 2009.

**Column A:** If the federal depreciation (including gains and losses) is less than the depreciation (including gains and losses) calculated without the bonus depreciation, include the difference on this line.

If you’re a shareholder in an S corporation or a partner in a partnership that has Idaho-source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 27.

**Column B:** If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line.

Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part IV, Column B, line 27. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

### Line 25 First-time Home Buyer Savings Account Contributions and Interest

Nonresidents don’t qualify for this deduction.

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can’t exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. As the account holder, you use the account to pay for, or receive reimbursement for, eligible costs in connection with your qualified home purchase.

Include interest earned on the account on line 25 but only if included on Form 43, line 8. Interest earned on the account is tax deferred if you use the funds for a qualified home purchase. Enter the name of the financial institution and your account number in

the spaces provided. Add your contributions to the interest earned on the account, and enter the total on this line.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who is **all** of these:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

**Line 26 Other Subtractions**

**Columns A and B:** Identify any other subtraction you're eligible for, and claim the amount on this line.

On this line in the applicable column, include interest from Idaho Build America Bonds on Form 43, line 28, Columns A and B. Don't include on this line any interest from non-Idaho Build America Bonds.

Don't include other subtractions from Form ID K-1, Part IV, line 28 on this line. Include those other subtractions on line 15.

Don't include foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction if allowed. See the instructions for **Itemized or Standard Deductions**.

**Part C — Credit for Income Tax that Part-year Residents Paid to Other States**

When both Idaho and another state tax the same income, you might qualify for a credit for tax paid to the other state. Use this section 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.

You might qualify for a credit for tax that a pass-through entity (PTE) paid to another state on your behalf. The PTE should report that payment information to you. Include a copy of Form ID K-1.

Examples of income that both Idaho and another state might tax include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while you

were living in Idaho

- Income from a business or profession earned in another state that has an income tax, while you were a resident of Idaho

**Line 1.** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. If the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**Line 2.** Enter the total portion of federal adjusted gross income derived in the other state modified to reflect Idaho additions and subtractions. In calculating the income derived in the other state, you must reverse any adjustments to federal taxable income that the other state allows but Idaho doesn't.

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

**Line 3.** Enter the amount of income that's taxed twice. Income is considered to be double taxed only if both Idaho and another state taxed it.

**Line 4.** Enter the tax shown on Form 43, line 42.

**Line 5.** Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example, you'd round .66666 to .6667 and enter it as 66.67%.

**Line 7.** Enter the other state's tax due from its tax table or rate schedule minus its income tax credits. Don't subtract state and local tax (SALT) workaround payments or credits. If your income derived in the other state was reported on a composite or group return that an S corporation or partnership filed, enter your proportionate share of the tax that the S corporation or partnership paid, minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax excluding SALT workaround payments or credits. An

example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

**Line 8.** Divide line 3 by line 2. Round to four digits to the right of the decimal point. For example, you'd round .66666 to .6667 and enter it as 66.67%.

**Line 10.** Your allowable credit for income tax paid to other states is the smaller of line 6 or 9. Enter this amount on Form 43, line 43. This credit can't exceed the Idaho tax due on Form 43, line 42.

### Part D — Credit for Income Tax That Idaho Residents on Active Military Duty Paid to Other States

When both Idaho and another state tax the same income, you might be eligible for a credit for tax paid to the other state.

Use this section to calculate the credit. You must include a complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule you received from that S corporation or partnership. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that both Idaho and another state might tax include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while you were living in Idaho
- Income from a business or profession earned in another state that has an income tax, while you were living in Idaho

**Line 1.** Enter the tax shown on Form 43, line 42.

**Line 2.** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In calculating the income derived in the other state, you must reverse any adjustments to federal taxable income that the other state allows but Idaho doesn't.

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

**Line 3.** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**Line 4.** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example, you'd round .66666 to .6667 and enter it as 66.67%.

**Line 6.** Enter the other state's tax due from its tax table or rate schedule minus its income tax credits. If your income derived in the other state was reported on a composite or group return that an S corporation or partnership filed, enter your proportionate share of the tax the S corporation or partnership paid minus your proportionate share of the income tax credits. Income tax credits relate specifically to income tax. Don't include other credits, such as a special fuels credit or gasoline tax credit.

**Line 7.** Your allowable credit for income tax paid to other states is the smaller of lines 5 or 6. Enter this amount on Form 43, line 43.

### Part E — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

#### Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to qualified educational entities, you can claim a tax credit. Add any amounts from Form ID K-1, Part VIII, line 50 to your donation amount. Donation of goods or services don't qualify for this credit.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on Form 43, line 42
- \$500 (\$1,000 on a joint return)
- The tax on Form 43, line 42 minus the amount on Form 43, line 43

If you have credit from an ABE (Form ID K-1, Part XI, line 59), you can add that to the amount calculated above (if any). If you're including an ABE credit, your *total* credit is limited to the smaller of **either** of these:

- 50% of the tax on Form 43, line 42
- \$500 (\$1,000 on a joint return)

See page 38 for the list of qualified educational entities.

### Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

You can claim this credit if you donated cash or goods to **any** of the following:

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

Add any amounts from Form ID K-1, Part VIII, line 51 to your donation amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 43, line 42
- \$100 (\$200 on a joint return)
- The tax on Form 43, line 42 minus the amounts on Form 43, line 43, Form 39NR, Part E, line 1 and Form 44, Part I, line 1

If you have credit from an ABE (Form ID K-1, Part XI, line 61), you can add that to the amount calculated above (if any). If you're including an ABE credit, your *total* credit is limited to the smaller of:

- 20% of the tax on Form 43, line 42
- \$100 (\$200 on a joint return)

See page 38 for the list of qualified youth or rehabilitation facilities and their foundations.

### Line 3 Credit for Live Organ Donation Expenses

A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can claim a credit for expenses related to the donation.

The credit can't be more than the taxpayer's tax liability and is limited to the smaller of:

- The amount of live organ donation expenses the taxpayer paid during the tax year
- \$5,000

You can carry over any unused credit for five years.

To claim the credit, you must donate one or more of these:

- Human bone marrow
- Any part of an:
  - Intestine
  - Kidney
  - Liver
  - Lung
  - Pancreas

Qualified expenses are those that the taxpayer or dependent incurs for travel, lodging, or lost wages and aren't reimbursed to the taxpayer. The expenses must be directly related to the taxpayer's or dependent's live organ donation.

## Part F — Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability

Only residents, including Idaho residents on active military duty outside Idaho, can claim this credit.

If you didn't claim the \$1,000 deduction on Part B, line 11, you can claim a \$100 credit for each family member who's age 65 or older (not including yourself or your spouse) for whom you do **both** of these:

- Maintain a household for
- Provide more than one-half of the family member's support for the year

If you maintained the home for the family member for less than a full year, you can take the credit at the rate of \$8.33 for each month you maintained the home.

You can claim this credit if your gross income is less than the filing requirement. File Form 43 and include Form 39NR.

**Lines 1 and 2.** Answer the two questions. If you answer yes to either question, you qualify.

**Line 3.** Enter this information for the family member whose home you maintained and for whom you provided more than one-half of their support:

- Their name
- Their Social Security number
- Their relationship to you

If the claim is for a family member with a developmental disability, check the box.

**Line 4.** Enter the total on Form 43, line 64.