

Name(s) as shown on return

Social Security number

**A. Additions. See instructions, page 26.**

1. Non-Idaho state and local bond interest and dividends .....
2. Idaho college savings account withdrawal .....
3. Bonus depreciation. Include computation .....
4. Other additions. Include explanation .....
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29 .....

	Column A - Federal	Column B - Idaho
1	00	00
2	00	00
3	00	00
4	00	00
5	00	00

**B. Subtractions. See instructions, page 27.**

1. Idaho net operating loss carryover  \_\_\_\_\_  
Idaho net operating loss carryback  \_\_\_\_\_ Enter total here .....
2. State income tax refund included in Form 43, line 28, Column A .....
3. Interest from U.S. Government obligations .....
4. Child/dependent care. Include federal Form 2441 .....
5. Social Security and railroad benefits included in Form 43, line 28, Column A ...
6. Idaho capital gains deduction. Include Form CG .....
7. Idaho resident - Active duty military pay earned outside of Idaho .....
8. Idaho medical savings account. Contributions \_\_\_\_\_ Interest \_\_\_\_\_  
Financial institution \_\_\_\_\_ Account number \_\_\_\_\_
9. Idaho college savings program .....
10. Adoption expenses .....
11. Maintaining a home for the aged and/or developmentally disabled .....
12. Idaho lottery winnings, less than \$600 per prize .....
13. Income earned on a reservation by an American Indian .....
14. Workers' compensation insurance .....
15. Partner's and shareholder's pass-through subtractions .....
16. Energy efficiency upgrades .....
17. Technological equipment donation .....
18. Health insurance premiums .....
19. Long-term care insurance .....
20. Alternative energy device deduction

1	00	00
2	00	
3	00	00
4	00	00
5	00	
6	00	00
7	00	00
8	00	00
9	00	00
10	00	00
11	00	00
12	00	00
13		00
14	00	00
15	00	00
16	00	00
17	00	00
18	00	00
19	00	00

	Year Acquired	Type of Device	Total Cost	Percent	
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- a. 2015 \$ X 40% =
- b. 2014 \$ X 20% =
- c. 2013 \$ X 20% =
- d. 2012 \$ X 20% =

20a	00	00
20b	00	00
20c	00	00
20d	00	00

- e. Add lines 20a through 20d. Can't exceed \$5,000 .....
21. Add lines 1 through 19 and 20e .....

20e	00	00
21	00	00

**22. Retirement benefits deduction**

- a. If single, enter \$31,956; if married filing jointly, enter \$47,934 .....
- b. Federal Railroad Retirement received .....
- c. Social Security benefits received .....
- d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero .....
- e. Qualified retirement benefits included in federal gross income .....
- f. Column A benefits. Smaller of line 22d or line 22e .....
- g. Qualified retirement benefits included in Idaho gross income .....
- h. Divide line 22g by line 22e .....
- i. Column B benefits deduction. Multiply line 22f by line 22h .....

22a	00	See instructions, page 31, for qualified retirement benefits to be included on lines 22e and 22g.
22b	00	
22c	00	
22d	00	
22e	00	
22f	00	
22g		00
22h		%
22i		00

23. Nonresident military pay included in Form 43, line 28, Column A .....
24. Bonus depreciation. Include computations .....
25. Other subtractions. Include explanation .....
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25.  
Column B, add lines 21, 22i, 24, and 25. Enter here and on Form 43, line 30 ...

23	00	
24	00	00
25	00	00
26	00	00

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**C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 32.**

Nonresidents can't claim this credit. Idaho residents on active military duty, complete Part D below.

This credit is being claimed for taxes paid to:  \_\_\_\_\_ (State name)

1 Idaho adjusted income from Form 43, line 31, Column B .....	1		00	Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2 Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions .....	2		00	
3 Amount of income taxed by Idaho, and also taxed by another state .....	3		00	
4 Idaho tax, Form 43, line 42 .....	4		00	
5 Divide line 3 by line 1. Enter percentage here .....	5		%	
6 Multiply line 4 by line 5 .....		6		00
7 Other state's tax due less its income tax credits .....	7		00	
8 Divide line 3 by line 2. Enter percentage here .....	8		%	
9 Multiply line 7 by line 8 .....		9		00
10 Enter the smaller of line 6 or 9 here and on Form 43, line 43 .....		10		00

**D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty. See instructions, page 33.**

See instructions, page 33.

This credit is being claimed for taxes paid to: \_\_\_\_\_ (State name)

1 Idaho tax, Form 43, line 42 .....	1		00	Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2 Other state's adjusted income. See instructions .....	2		00	
3 Idaho adjusted income from Form 43, line 31, Column B .....	3		00	
4 Divide line 2 by line 3. Enter percentage here .....	4		%	
5 Multiply line 1 by line 4. Enter amount here .....		5		00
6 Other state's tax due less its income tax credits .....		6		00
7 Enter the smaller of line 5 or 6 here and on Form 43, line 43 .....		7		00

**E. Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation**

**Facility Contributions and Live Organ Donation Expenses. See instructions, page 33.**

1 Credit for contributions to Idaho educational entities .....	1		00	
2 Credit for contributions to Idaho youth and rehabilitation facilities .....	2		00	
3 Credit for live organ donation expenses .....	3		00	
4 Total credits. Add lines 1 through 3. Enter total here and on Form 43, line 44 .....		4		00

**F. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 34.**

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse don't qualify .....  Yes  No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify .....  Yes  No
3. List each family member you're claiming:

Name of Family Member First Name Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check Here if Developmentally Disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 43, line 63. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 11.) .....	4		00
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**G. Dependents: (Continued from Form 43, page 1, Line 6c)**

First Name	Last Name	Social Security Number