

Name(s) as shown on return	Social Security number
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		Column A - Federal		Column B - Idaho
A. Additions. See instructions, page 26.				
1. Non-Idaho state and local bond interest and dividends	1	00	▪	00
2. Idaho college savings account withdrawal	2	00	▪	00
3. Bonus depreciation. Include computation	3	00	▪	00
4. Other additions. Include explanation	4	00	▪	00
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29	5	00	▪	00
B. Subtractions. See instructions, page 27.				
1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	00		00
2. State income tax refund included in Form 43, line 28, Column A	2	00		
3. Interest from U.S. Government obligations	3	00	▪	00
4. Child/dependent care. Include federal Form 2441	4	00	▪	00
5. Social Security and railroad benefits included in Form 43, line 28, Column A ...	5	00		
6. Idaho capital gains deduction. Include Form CG	6	00	▪	00
7. Idaho resident - Active duty military pay earned outside of Idaho	7	00	▪	00
8. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	8	00	▪	00
9. Idaho college savings program	9	00	▪	00
10. Adoption expenses	10	00	▪	00
11. Maintaining a home for the aged and/or developmentally disabled	11	00	▪	00
12. Idaho lottery winnings, less than \$600 per prize	12	00	▪	00
13. Income earned on a reservation by an American Indian	13		▪	00
14. Workers' compensation insurance	14	00	▪	00
15. Partner's and shareholder's pass-through subtractions	15	00	▪	00
16. Energy efficiency upgrades	16	00	▪	00
17. Technological equipment donation	17	00	▪	00
18. Health insurance premiums	18	00	▪	00
19. Long-term care insurance	19	00	▪	00
20. Alternative energy device deduction				
Year Acquired Type of Device Total Cost Percent				
a. 2016 \$ X 40% =	20a	00		00
b. 2015 \$ X 20% =	20b	00		00
c. 2014 \$ X 20% =	20c	00		00
d. 2013 \$ X 20% =	20d	00		00
e. Add lines 20a through 20d. Can't exceed \$5,000	20e	00	▪	00
21. Add lines 1 through 19 and 20e	21	00		00
22. Retirement benefits deduction				
a. If single, enter \$31,668; if married filing jointly, enter \$47,502	22a	00		See instructions, page 31, for qualified retirement benefits to be included on lines 22e and 22g.
b. Federal Railroad Retirement received	22b	00		
c. Social Security benefits received	22c	00		
d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero	22d	00		
e. Qualified retirement benefits included in federal gross income	22e	00		
f. Column A benefits. Smaller of line 22d or line 22e	22f	00		
g. Qualified retirement benefits included in Idaho gross income	22g		▪	00
h. Divide line 22g by line 22e	22h			%
i. Column B benefits deduction. Multiply line 22f by line 22h	22i		▪	00
23. Nonresident military pay included in Form 43, line 28, Column A	23	00		
24. Bonus depreciation. Include computations	24	00	▪	00
25. Other subtractions. Include explanation	25	00	▪	00
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 ...	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.

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