

Name(s) as shown on return	Social Security Number
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	Column A - Total	Column B - Idaho	
A. Additions. See instructions, page 25.			
1. Non-Idaho state and local bond interest and dividends	00	▪	00
2. Idaho college savings account withdrawal	00	▪	00
3. Bonus depreciation. Include computation	00	▪	00
4. Other additions. Include explanation	00	▪	00
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29	00	▪	00
B. Subtractions. See instructions, page 26.			
1. Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ Enter total here	00		00
2. State income tax refund included in Form 43, line 28, Column A	00		
3. Interest from U.S. Government obligations	00	▪	00
4. Child/dependent care. Include federal Form 2441	00	▪	00
5. Social security and railroad benefits included in Form 43, line 28, Column A	00		
6. Idaho capital gains deduction. Include Form CG	00	▪	00
7. Idaho resident - Active duty military pay earned outside of Idaho	00	▪	00
8. Idaho medical savings account - contributions and interest Financial institution _____ Account number _____	00	▪	00
9. Idaho college savings program	00	▪	00
10. Adoption expenses	00	▪	00
11. Maintaining a home for the aged and/or developmentally disabled	00	▪	00
12. Idaho lottery winnings, less than \$600 per prize	00	▪	00
13. Income earned on a reservation by an American Indian		▪	00
14. Worker's compensation insurance	00	▪	00
15. Partner's and shareholder's pass-through subtractions	00	▪	00
16. Energy efficiency upgrades	00	▪	00
17. Technological equipment donation	00	▪	00
18. Health insurance premiums	00	▪	00
19. Long-term care insurance	00	▪	00
20. Alternative energy device deduction			
Year Acquired Type of Device Total Cost Percent			
a. 2012 \$ X 40% =	20a	00	00
b. 2011 \$ X 20% =	20b	00	00
c. 2010 \$ X 20% =	20c	00	00
d. 2009 \$ X 20% =	20d	00	00
e. Add lines 20a through 20d. Can't exceed \$5,000	20e	00	▪
21. Add lines 1 through 19 and 20e	21	00	00
22. Retirement benefits deduction			
a. If single enter \$30,156, if married filing jointly enter \$45,234	22a	00	See instructions, page 30, 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	▪
25. Other subtractions. Include explanation	25	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	▪

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C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 31.

Nonresidents cannot 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 32.

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 Contributions to Idaho Educational Entities, Idaho Youth and Rehabilitation Facilities, and Live Organ Donation Expenses. See instructions, page 32.

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 33.

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 do not 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 are 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 62. (Credit cannot 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