

Name(s) as shown on return	Social Security Number
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		Column A - Total		Column B - Idaho
<b>A. Additions. See instructions, page 25.</b>				
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>B. Subtractions. See instructions, page 26.</b>				
1. Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ 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 and 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. Worker's compensation insurance .....	14	00	▪	00
15. Partner's and shareholder's pass-through subtractions .....	15	00	▪	00
16. Insulation of Idaho residence .....	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. 2011      \$      X 40%      =	20a	00		00
b. 2010      \$      X 20%      =	20b	00		00
c. 2009      \$      X 20%      =	20c	00		00
d. 2008      \$      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
<b>22. Retirement benefits deduction</b>				
a. If single enter \$27,876, if married filing jointly enter \$41,814 .....	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	▪	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 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 Other state's adjusted income .....	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 .....	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

**G. Dependents: (Continued from Form 43, page 1)**

First Name	Last Name	Social Security Number