

Name(s) as shown on return	Social Security Number
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A. Additions. See instructions, page 19.

1. Federal net operating loss carryover included in Form 40, line 7	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Bonus depreciation. Include computations	5	00
6. Other additions. Include explanation	6	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	00

B. Subtractions. See instructions, page 19.

1. Idaho net operating loss carryover		
Idaho net operating loss carryback	Enter total here	
2. State income tax refund if included in federal income	1	00
3. Interest from U.S. Government obligations	2	00
4. Insulation of Idaho residence	3	00
5. Alternative energy devices deduction	4	00

	Year Acquired	Type of Device	Total Cost	Percent		
a.	2011		\$	X 40% =	5a	00
b.	2010		\$	X 20% =	5b	00
c.	2009		\$	X 20% =	5c	00
d.	2008		\$	X 20% =	5d	00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e	00
6. Child/dependent care. Include federal Form 2441	6	00
7. Social security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Part C	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Include Form CG	10	00
11. Active duty military pay earned outside of Idaho	11	00
12. Adoption expenses	12	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	00
14. Idaho college savings program	14	00
15. Maintaining a home for the aged and/or developmentally disabled	15	00
16. Idaho lottery winnings, less than \$600 per prize	16	00
17. Income earned on a reservation by an American Indian	17	00
18. Health insurance premiums	18	00
19. Long-term care insurance	19	00
20. Worker's compensation insurance	20	00
21. Bonus depreciation. Include computations	21	00
22. Other subtractions. Include explanation	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23	00

C. Retirement Benefits Deduction. See instructions, page 24, for qualified retirement benefits.

1. If single enter \$27,876, or if married filing jointly enter \$41,814	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4	00
5. Qualified retirement benefits included in federal income	5	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6	00

