

Names as shown on return

Social Security number

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on 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 Form 4562s	▪	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 28.

1. Idaho net operating loss carryover	▪	_____						
Idaho net operating loss carryback	▪	_____		Enter total here	1			00
2. State income tax refund, if included in federal income	▪	2						00
3. Interest from U.S. government obligations	▪	3						00
4. Energy efficiency upgrades	▪	4						00
5. Alternative energy device deduction								
Year								
Acquired		Type of Device	Total Cost	Percentage				
a. 2019	\$	X	40%	=	5a	▪		00
b. 2018	\$	X	20%	=	5b	▪		00
c. 2017	\$	X	20%	=	5c	▪		00
d. 2016	\$	X	20%	=	5d	▪		00
e. Add lines 5a through 5d. Can't exceed \$5,000	▪	5e						00
6. Child/dependent care. Complete worksheet on page 29 and include federal Form 2441	▪	6						00
7. Social Security and railroad benefits, if included in federal income	▪	7						00
8. Retirement benefits deduction								
a. If single, enter \$34,332 or if married filing jointly, enter \$51,498	▪	8a						00
b. Federal Railroad Retirement benefits received	▪	8b						00
c. Social Security benefits received	▪	8c						00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero		8d						00
e. Qualified retirement benefits included in federal income	▪	8e						00
f. Enter the smaller of line 8d or 8e here	▪	8f						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 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

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18. Health insurance premiums	18		00
19. Long-term care insurance	19		00
20. Workers' compensation insurance	20		00
21. Bonus depreciation. Include Form 4562s	21		00
22. Other subtractions. Include explanation	22		00
23. Total subtractions. Add lines 1 through 4, 5e through 7 and 8f through 22. Enter here and on Form 40, line 10	23		00

C. Credit for income tax paid to other states. See instructions, page 35.

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

1. Idaho tax, Form 40, line 20	1		00	Include a copy of the income tax return and a separate Form 39R 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. Idaho adjusted income. See instructions	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 minus its income tax credits	6		00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7		00	

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 36.

1. Credit for Idaho educational entity contributions	1		00
2. Credit for Idaho youth and rehabilitation facility contributions	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 40, line 23	4		00

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 37.

- Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? Yes No
- Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? Yes No
- List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)