FORM **40**
EFO00089
8-31-07

8734
2007

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ▪ ☐

See instructions, page 6 for the reasons
for amending and enter the number. ▪ ____

State Use Only

For calendar year 2007, or fiscal year beginning _____ , ending _____

PLEASE PRINT OR TYPE

Your first name and initial	Last name
Spouse's first name and initial	Last name
Mailing address	
City, State, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

☐ ✓ Taxpayer deceased in 2007

☐ ✓ Spouse deceased in 2007

Do you need Idaho income tax forms mailed to you next year? ▪ ☐ Yes ▪ ☐ No

Filing status If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

Must match federal return

6. Exemptions Enter the same number claimed on federal return.

a. ☐ Yourself
b. ☐ Spouse
c. ☐ Other dependents
d. ☐ Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	▪ ☐	▪ ☐	United	▪ ☐	▪ ☐
Democratic	▪ ☐	▪ ☐	No Specific	▪ ☐	▪ ☐
Libertarian	▪ ☐	▪ ☐	None	▪ ☐	▪ ☐
Republican	▪ ☐	▪ ☐			

ATTACH PAYMENT HERE

INCOME. See instructions, page 6.

9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return .... ▪ | 9 | | 00
10. Additions from Form 39R, Part A, line 6. Attach Form 39R .... | 10 | | 00
11. Total. Add lines 9 and 10 .... | 11 | | 00
12. Subtraction from Form 39R, Part B, line 23. Attach Form 39R .... | 12 | | 00
13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.
If you have an NOL and are electing to forego the carryback period, check here ▪ ☐ .... ▪ | 13 | | 00

ATTACH STATE W-2 COPIES HERE

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People

Single or Married filing Separately: $5,350

Head of Household: $7,850

Married filing Jointly or Qualifying Widow(er): $10,700

14. CHECK
a. If age 65 or older .... ▪ ☐ Yourself ▪ ☐ Spouse
b. If blind .... ▪ ☐ Yourself ▪ ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 42. ▪ ☐

15. Itemized deductions. Attach federal Schedule A. Federal limits apply .... ▪ | 15 | | 00
16. All state and local income or general sales taxes included on federal Schedule A, line 5 .... ▪ | 16 | | 00
17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero .... | 17 | | 00
18. Standard deduction. See instructions, page 7, if you checked any box on line 14 .... ▪ | 18 | | 00
19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero .... | 19 | | 00
20. Multiply **$3,400** by the number of exemptions claimed on line 6d. Federal limits apply .... ▪ | 20 | | 00
21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero .... ▪ | 21 | | 00
22. Tax from tables or rate schedule. See instructions, page 34 .... | 22 | | 00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

715095

23. Tax amount from line 22	23	00

CREDITS. Limits apply. See instructions, page 8.

24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s) ... ▪	24	00		
25. Credit for contributions to Idaho educational entities .... ▪	25	00		
26. Credit for contributions to Idaho youth and rehabilitation facilities .... ▪	26	00		
27. Credit for live organ donation expenses .... ▪	27	00		
28. Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	28	00		
29. TOTAL CREDITS. Add lines 24 through 28			29	00
30. Subtract line 29 from line 23. If line 29 is more than line 23, enter zero			30	00

OTHER TAXES. See instructions, page 9.

31. Fuels tax due. Attach Form 75	31	00
32. Sales/Use tax due on mail order, Internet, and other nontaxed purchases .... ▪	32	00
33. Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	33	00
34. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER .... ▪	34	00
35. Permanent building fund. Check the box if you are receiving Idaho public assistance payments .... ▪ ☐	35	10 00
36. TOTAL TAX. Add lines 30 through 35 .... ▪	36	00

DONATIONS. See instructions, page 9.

37. I wish to donate to the Nongame Wildlife Conservation Fund .... ▪	37	00
38. I wish to donate to the Children's Trust Fund/Child Abuse Prevention .... ▪	38	00
39. I wish to donate to the Idaho Guard and Reserve Family Support Fund .... ▪	39	00
40. I wish to donate to the American Red Cross of Greater Idaho Fund .... ▪	40	00
41. TOTAL TAX PLUS DONATIONS. Add lines 36 through 40	41	00

PAYMENTS and OTHER CREDITS. See instructions, page 10.

42. Grocery credit. $20 per person claimed on line 6d .... ▪	42	00
43. Additional grocery credit. $15 per person 65 or older claimed on line 14a .... ▪	43	00
44. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R .... ▪	44	00
45. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	45	00
46. Idaho income tax withheld. Attach Form(s) W-2 .... ▪	46	00
47. 2007 Form 51 payment(s) and amount applied from 2006 return .... ▪	47	00
48. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 47	48	00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 48, GO TO LINE 49. If line 41 is less than line 48 GO TO LINE 52.

49. TAX DUE. Subtract line 48 from line 41 .... ▪		00
50. Penalty _____ Interest from the due date ▪_____ Enter total	50	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account .... ☐		
51. TOTAL DUE. Add lines 49 and 50. Make check or money order payable to the Idaho State Tax Commission .... ▪	51	00
52. OVERPAID. Line 48 minus lines 41 and 50. This is the amount you overpaid .... ▪	52	00
53. REFUND. Amount of line 52 to be refunded to you .... ▪		00
54. ESTIMATED TAX. Amount of line 52 to be applied to your 2008 estimated tax .... ▪	54	00

55. DIRECT DEPOSIT. See instructions, page 11.

▪ Routing No. ☐☐☐☐☐☐☐☐☐ ▪ Account No. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Type of ▪ ☐ Checking
Account: ▪ ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

56. Total tax due (line 51) or overpayment (line 52) on this return	56	00
57. Refund from original return plus additional refunds	57	00
58. Tax paid with original return plus additional tax paid	58	00
59. Amended tax due or refund. Add lines 56 and 57 and subtract line 58	59	00

▪ ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE	Your signature ▪	Spouse's signature (if a joint return, BOTH MUST SIGN) ▪	Date	Daytime phone
	Paid preparer's signature ▪	Preparer's EIN, SSN, or PTIN ▪		
	Address and phone number			

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