

AMENDED RETURN, check the box.
See instructions, page 13 for the reasons for amending and enter the number.

State Use Only

For calendar year 2010, 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 2010
 Spouse deceased in 2010
Do you need Idaho income tax forms mailed to you next year?
 Yes No

If you or your spouse are nonresident aliens for federal purposes, check here.

Residency status
Check one for yourself and one for your spouse if a joint return.
Resident: Yourself Spouse
Idaho Resident on Active Military Duty: Yourself Spouse
Nonresident: Yourself Spouse
Part-Year Resident: Yourself Spouse
Military Nonresident: Yourself Spouse

Full months in Idaho this year: Yourself _____ Spouse _____ Indicate current state of residence: Yourself _____ Spouse _____

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. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a.
and 6b, if they apply. Spouse b.
c. List your dependents. If more than four dependents, continue on Form 39NR.
Enter the total number here c.
First name Last name Social Security Number

d. Total exemptions. Add lines 6a through 6c. Must match federal return d.

IDAHO INCOME. See instructions, page 13.

7. Wages, salaries, tips, etc. Include Form(s) W-2	7	00
8. Taxable interest income	8	00
9. Dividend income	9	00
10. Alimony received	10	00
11. Business income or (loss). Include federal Schedule C or C-EZ	11	00
12. Capital gain or (loss). If required, Include federal Schedule D	12	00
13. Other gains or (losses). Include federal Form 4797	13	00
14. IRA distributions (taxable amount)	14	00
15. Pensions and annuities (taxable amount)	15	00
16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16	00
17. Farm income or (loss). Include federal Schedule F	17	00
18. Unemployment compensation	18	00
19. Other income. Include explanation	19	00
20. TOTAL INCOME. Add lines 7 through 19	20	00

Idaho Amounts

7	00
8	00
9	00
10	00
11	00
12	00
13	00
14	00
15	00
16	00
17	00
18	00
19	00
20	00

IDAHO ADJUSTMENTS. See instructions, page 14.

21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21	00
22. Moving expenses, alimony paid, and student loan interest	22	00
23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23	00
24. Penalty on early withdrawal of savings	24	00
25. Other deductions. See instructions	25	00
26. TOTAL ADJUSTMENTS. Add lines 21 through 25	26	00
27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20	27	00

21	00
22	00
23	00
24	00
25	00
26	00
27	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 Date
Spouse's signature (if a joint return, BOTH MUST SIGN) Daytime phone
Paid preparer's signature Preparer's EIN, SSN, or PTIN
Address and phone number

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



		Column A - Total	Column B - Idaho
28. Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 27 in Column B	28	00	00
29. Additions from Form 39NR, Part A, line 4. Include Form 39NR	29	00	00
30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR	30	00	00
31. TOTAL ADJUSTED INCOME. Add lines 28 and 29, less line 30	31	00	00

32. a. Check if age 65 or older Yourself Spouse b. Check if blind Yourself Spouse
 c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 63

Standard Deduction For Most People
 Single or Married filing Separately: \$5,700
 Head of Household: \$8,400
 Married filing Jointly or Qualifying Widow(er): \$11,400

33. Itemized deductions. Include federal Schedule A	33	00
34. All state and local income or general sales taxes included on federal Schedule A, line 5	34	00
35. Subtract line 34 from line 33	35	00
36. Standard deduction. See instructions page 15 to determine standard deduction amount if different than the Standard Deduction For Most People	36	00
37. Multiply \$3,650 by the number of exemptions claimed on line 6d	37	00
38. Add line 37 and the LARGER of line 35 or line 36	38	00
39. Idaho percentage. Divide line 31, Column B, by line 31, Column A	39	%
40. Multiply amount on line 38 by the percentage on line 39 and enter the result here	40	00
41. Idaho taxable income. Subtract line 40 from line 31, Column B	41	00
42. TAX from tables or rate schedule. See instructions, page 35	42	00
43. Income tax paid to other states. Include Form 39NR and other state returns	43	00
44. Credit for contributions to Idaho educational entities	44	00
45. Credit for contributions to Idaho youth and rehabilitation facilities	45	00
46. Credit for live organ donation expenses	46	00
47. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	47	00
48. Line 42 minus lines 43 through 47. If less than zero, enter zero	48	00

OTHER TAXES	49. Fuels tax due. Include Form 75	49	00
	50. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	50	00
	51. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	51	00
	52. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	52	00
	53. Permanent building fund. Check the box if you are receiving Idaho public assistance payments <input type="checkbox"/>	53	10 00
54. TOTAL TAX. Add lines 48 through 53	54	00	

DONATIONS	I wish to donate to:	55. Opportunity Scholarship Program	
	56. Idaho Guard and Reserve Family	57. Idaho Children's Trust Fund	
	58. Special Olympics Idaho	59. Nongame Wildlife Conservation	
	60. American Red Cross of Greater Idaho	61. Idaho Foodbank	
	62. TOTAL TAX PLUS DONATIONS. Add lines 54 through 61	62	00

PAYMENTS	63. Grocery credit. See instructions, page 18. Computed Amount (from worksheet)		
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 63 <input type="checkbox"/>		
	To receive your grocery credit, enter the computed amount on line 63	63	00
	64. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39NR	64	00
	65. Special fuels tax refund Gasoline tax refund Include Form 75	65	00
66. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	66	00	
67. 2010 Form 51 payment(s) and amount applied from 2009 return	67	00	
68. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 63 through 67	68	00	

TAX DUE	69. TAX DUE. Subtract line 68 from line 62		00
	70. Penalty Interest from the due date Enter total. Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>	70	00
	71. TOTAL DUE. Add lines 69 and 70. Make check or money order payable to the Idaho State Tax Commission	71	00

REFUND	72. OVERPAID. Line 68 minus lines 62 and 70	72	00
	73. REFUND. Amount of line 72 to be refunded to you		00
	74. ESTIMATED TAX. Amount of line 72 to be applied to your 2011 estimated tax	74	00

75. DIRECT DEPOSIT. See instructions, page 20. Check if final deposit destination is outside of the U.S.
 Routing No. Account No. Type of Account: Checking Savings

AMENDED	76. Total due (line 71) or overpaid (line 72)	76	00
	77. Refund from original return plus additional refunds	77	00
	78. Tax paid with original return plus additional tax paid	78	00
	79. Amended tax due or refund. Add lines 76 and 77, less line 78	79	00

