

M EFO00091 09-07-2018

AMENDED RETURN? Check the box. See page 13 of instructions for reasons to amend, and enter the number that applies

| | |
|--------------------------|----------------|
| <input type="checkbox"/> | State Use Only |
| <input type="checkbox"/> | |

For calendar year 2018 or fiscal year beginning _____, ending _____

| | | | | |
|----------------------|---------------------------------|-----------|---|---|
| PLEASE PRINT OR TYPE | Your first name and initial | Last name | Your Social Security number (required) | <input type="checkbox"/> Deceased in 2018 |
| | Spouse's first name and initial | Last name | Spouse's Social Security number (required) | <input type="checkbox"/> Deceased in 2018 |
| | Current mailing address | | Forms available at tax.idaho.gov | |
| | City, state, and ZIP Code | | | |

If the IRS considers you or your spouse a nonresident alien, check here.

Residency status Check one for yourself and one for your spouse, if a joint return.

| | | | | |
|----------------------------|--|----------------------------|----------------------------|----------------------------|
| Resident | Idaho Resident on Active Military Duty | Nonresident | Part-Year Resident | Military Nonresident |
| 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> |

Full months in Idaho this year: Yourself _____ Spouse _____ Current state abbreviation: Yourself _____ Spouse _____

FILING STATUS. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er)

HOUSEHOLD. See instructions, page 14. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a, and 6b, if they apply. List your dependents below. If you have more than four, continue on Form 39NR. Enter total number on line 6c.

| | First Name | Last Name | Social Security Number | Birthdate (mm/dd/yyyy) |
|------------------------|------------|-----------|------------------------|------------------------|
| Yourself 6a. _____ | | | | |
| Spouse 6b. _____ | | | | |
| Dependent(s) 6c. _____ | | | | |
| Total 6d. _____ | | | | |

IDAHO INCOME. See instructions, page 14.

| | Idaho Amounts |
|---|---------------|
| 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 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 |

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) | Taxpayer's phone |
| | Paid preparer's signature | Preparer's EIN, SSN, or PTIN |
| | Preparer's 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.



0 1 8 1 7 0 9 5

DON'T STAPLE

| | | Column A - Federal | Column B - Idaho |
|---|----|--------------------|------------------|
| 28. Enter amount from federal Form 1040, line 7. Enter amount from line 27 in Column B | 28 | 00 | 00 |
| 29. Additions from Form 39NR, Part A, line 5. Include Form 39NR | 29 | 00 | 00 |
| 30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR | 30 | 00 | 00 |
| 31. Qualified business income deduction | 31 | 00 | 00 |
| 32. TOTAL ADJUSTED INCOME. Add lines 28 and 29 minus lines 30 and 31 | 32 | 00 | 00 |

Standard Deduction for Most People

Single or Married Filing Separately: \$12,000

Head of Household: \$18,000

Married Filing Jointly or Qualifying Widow(er): \$24,000

33. 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 line 62

| | | |
|--|----|----|
| 34. Itemized deductions. Include federal Schedule A. Federal limits apply | 34 | 00 |
| 35. Subtract from line 34 all state and local income or general sales taxes (federal Schedule A, line 5) | 35 | 00 |
| 36. Standard deduction. See instructions, page 16, to determine amount if not standard | 36 | 00 |
| 37. Enter the LARGER of line 35 or line 36 | 37 | 00 |
| 38. Idaho percentage. Divide line 32, Column B, by line 32, Column A | 38 | % |
| 39. Multiply amount on line 37 by the percentage on line 38 and enter the result here | 39 | 00 |
| 40. Idaho taxable income. Subtract line 39 from line 32, Column B | 40 | 00 |
| 41. TAX from tables or rate schedule. See instructions, page 39 | 41 | 00 |
| 42. Income tax paid to other states. Include Form 39NR and other states' returns | 42 | 00 |
| 43. Total credits from Form 39NR, Part E, line 4. Include Form 39NR | 43 | 00 |
| 44. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 | 44 | 00 |
| 45. Idaho Child Tax Credit. Computed amount from worksheet on page 17 | 45 | 00 |
| 46. Line 41 minus lines 42 through 45. If less than zero, enter zero | 46 | 00 |

OTHER TAXES

| | | |
|--|----|-------|
| 47. Fuels use tax due. Include Form 75 | 47 | 00 |
| 48. Sales/use tax due on untaxed purchases (online, mail order, and other) | 48 | 00 |
| 49. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 | 49 | 00 |
| 50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 50 | 00 |
| 51. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2018... <input type="checkbox"/> | 51 | 10 00 |
| 52. TOTAL TAX. Add lines 46 through 51 | 52 | 00 |

DONATIONS

I want to donate to:

| | | |
|--|-------------------------------------|----|
| 53. Veterans Support Fund | 54. Opportunity Scholarship Program | |
| 55. Idaho Guard and Reserve Family | 56. Idaho Children's Trust Fund | |
| 57. Special Olympics Idaho | 58. Idaho Nongame Wildlife Fund | |
| 59. Reserved | 60. Idaho Foodbank Fund | |
| 61. TOTAL TAX PLUS DONATIONS. See instructions, page 17. Add lines 52 through 60 | 61 | 00 |

PAYMENTS

| | | |
|--|----|----|
| 62. Grocery credit. Computed amount from worksheet page 18. To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 62 <input type="checkbox"/> To receive your grocery credit, enter the computed amount on line 62 | 62 | 00 |
| 63. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR | 63 | 00 |
| 64. Special fuels tax refund Gasoline tax refund Include Form 75 | 64 | 00 |
| 65. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 65 | 00 |
| 66. 2018 Form 51 payment(s) and amount applied from 2017 return | 66 | 00 |
| 67. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 | 67 | 00 |
| 68. Tax Reimbursement Incentive credit Claim of Right credit See instructions | 68 | 00 |
| 69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 62 through 68 | 69 | 00 |

TAX DUE

| | | |
|---|----|----|
| 70. TAX DUE. Subtract line 69 from line 61 | | 00 |
| 71. Penalty Interest from the due date Enter total. Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/> | 71 | 00 |
| 72. TOTAL DUE. Add lines 70 and 71. Pay online or make check payable to the Idaho State Tax Commission | 72 | 00 |

REFUND

| | | |
|---|----|----|
| 73. OVERPAID. Line 69 minus lines 61 and 71 | 73 | 00 |
| 74. REFUND. Amount of line 73 to be refunded to you | | 00 |
| 75. ESTIMATED TAX. Amount of line 73 to be applied to your 2019 estimated tax | 75 | 00 |

76. DIRECT DEPOSIT. See instructions, page 19. Check if final deposit destination is outside of the U.S.

Routing No. Account No.

Type of Account: Checking Savings

AMENDED

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|--|----|----|
| 77. Total due (line 72) or overpaid (line 73) | 77 | 00 |
| 78. Refund from original return plus additional refunds | 78 | 00 |
| 79. Tax paid with original return plus additional tax paid | 79 | 00 |
| 80. Amended tax due or refund. Add lines 77 and 78 minus line 79 | 80 | 00 |

