

Claiming the Idaho Grocery Credit for 2011

If you're an Idaho resident under age 65 and didn't make enough money in 2011 to file an income tax return, you can get a grocery tax credit. To claim the refund, you must fill out part of a 2011 Form 40, Idaho Individual Income Tax Return.

Use the following instructions if you aren't required to file an income tax return but are filing Form 40 to receive a grocery credit refund. The instructions also include an example showing which lines you need to complete on Form 40.

Note: If you meet the requirements to file an income tax return, you'll need to complete the entire Form 40. For more information, go to our website at tax.idaho.gov, or call us (see phone numbers at the end of this page).

Instructions to fill out Idaho Form 40:

1. Complete the top of the form through line 6d, exemptions and dependents.
2. Go to line 7, and write NRF. This means that you're "Not Required to File" an income tax return.
3. Go to line 31, Permanent Building Fund, and cross through the \$10. Write **NRF** again.
4. Use the Grocery Credit Worksheet on page 2 of this handout to calculate your credit. Put in the number of qualified months for the credit.

Note: A qualified month is any month in which you were a resident of Idaho during the year. In most cases this will be 12 months. However, if you received food stamps, were in jail, or lived illegally in the United States for any month, you must reduce the qualified months by that number. For example: If you received food stamps for three months, then you would have 9 qualified months to place on the worksheet. Do the same for your spouse (if appropriate) and any dependents. Each line will end in a dollar amount for the credit allowed for that person.

5. The last line of the worksheet calls for a total of all credits. Write this **total amount** of the credit you are requesting on **line 42 of Form 40**.
6. In the area under line 42, there is a box to check if you wish to donate your credit. **DON'T** check this box if you want a credit refund.
7. Complete applicable lines 43 through 56.
8. Be sure you and your spouse (if applicable) **sign and date your tax form** before sending it to the Tax Commission. The mailing address is on the form.

If you need help, call the Tax Commission at 334-7660 in the Boise area or (800) 972-7660 toll free.

GROCERY CREDIT WORKSHEET

**Use this worksheet if you and your spouse are under age 65,
and you aren't required to file an income tax return.**

Yourselves:

1. Number of qualified months _____

2. Multiply line 1 by \$6.67
If qualified for the entire year, enter \$80 _____

Spouse (if joint return):

3. Number of qualified months _____

4. Multiply line 3 by \$6.67
If qualified for the entire year, enter \$80 _____

Resident dependents claimed on line 6c:

5. Enter \$80 for each dependent who qualifies for the entire year.

If they qualify for only part of the year, compute as follows:

Number of qualified months ____ X \$6.67 _____

Number of qualified months ____ X \$6.67 _____

Number of qualified months ____ X \$6.67 _____

Number of qualified months ____ X \$6.67 _____

(If you have more than four dependents, use the space below line 6 to compute.)

Total credit allowed:

6. Add amounts on lines 2, 4, and 5.
Enter this total amount on line 42 of Form 40 _____

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 2011, 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 2011
 Spouse deceased in 2011
Do you need Idaho income tax forms mailed to you next year?
 Yes No

FILING STATUS. Check only one box.
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 39R. 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.

INCOME. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return	7	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	00
9. Total. Add lines 7 and 8	9	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9. If you have an NOL and are electing to forego the carryback period, check here <input type="checkbox"/>	11	00

TAX COMPUTATION. See instructions, page 7.

<p>Standard Deduction For Most People</p> <p>Single or Married filing Separately: \$5,800</p> <p>Head of Household: \$8,500</p> <p>Married filing Jointly or Qualifying Widow(er): \$11,600</p>	12. CHECK	<p>a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</p> <p>b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</p> <p>c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/></p>		
	13. Itemized deductions. Include federal Schedule A	13	00	
	14. All state and local income or general sales taxes included on federal Schedule A, line 5	14	00	
	15. Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero	15	00	
	16. Standard deduction. See instructions page 7 to determine standard deduction amount if different than the Standard Deduction For Most People	16	00	
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	00	
	18. Multiply \$3,700 by the number of exemptions claimed on line 6d	18	00	
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	00	
	20. Tax from tables or rate schedule. See instructions, page 36	20	00	

Continue to page 2.

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



21. Tax amount from line 20	21	00
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CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other state return	22	00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23	00
24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44	24	00
25. TOTAL CREDITS. Add lines 22 through 24	25	00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero	26	00

OTHER TAXES. See instructions, page 8.

27. Fuels tax due. Include Form 75	27	00
28. Sales/Use tax due on Internet, mail order, and other nontaxed purchases	28	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	29	00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30	00
31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments	31	10 00
32. TOTAL TAX. Add lines 26 through 31	32	00

DONATIONS. See instructions, page 8. I wish to donate to:

33. Nongame Wildlife Conservation Fund	34. Idaho Children's Trust Fund	
35. Special Olympics Idaho	36. Idaho Guard and Reserve Family	
37. American Red Cross of Greater Idaho Fund	38. Veterans Support Fund	
39. Idaho Foodbank	40. Opportunity Scholarship Program	
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 9.

42. Grocery credit. Computed Amount (from worksheet)		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42.	<input type="checkbox"/>	
To receive your grocery credit, enter the computed amount on line 42	42	00
43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R	43	00
44. Special fuels tax refund Gasoline tax refund Include Form 75	44	00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	45	00
46. 2011 Form 51 payment(s) and amount applied from 2010 return	46	00
47. Pass-through income tax withheld. Include Form(s) ID K-1	47	00
48. Hire One Act credit for new employees. Include Form 72	48	00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	00

TAX DUE or REFUND. See instructions, page 10. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49 GO TO LINE 53.

50. TAX DUE. Subtract line 49 from line 41		00
51. Penalty Interest from the due date Enter total	51	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account	<input type="checkbox"/>	
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid	53	00
54. REFUND. Amount of line 53 to be refunded to you		00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2012 estimated tax	55	00

56. DIRECT DEPOSIT. See instructions, page 11. Check if final deposit destination is outside the U.S.

Routing No. Account No. Type of Checking Account: Savings

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

57. Total due (line 52) or overpaid (line 53) on this return	57	00
58. Refund from original return plus additional refunds	58	00
59. Tax paid with original return plus additional tax paid	59	00
60. Amended tax due or refund. Add lines 57 and 58 and subtract line 59	60	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	Preparer's EIN, SSN, or PTIN
Daytime phone	
Paid preparer's signature	Address and phone number

