

## Claiming the Idaho Grocery Credit

If you're an Idaho resident under 65 and didn't make enough money in 2008 to file an income tax return, you can now get a grocery tax credit refund. To claim the refund, you must fill out part of a 2008 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 Web site at [tax.idaho.gov](http://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 9, and write NRF. This means that you're "Not Required to File" an income tax return.
3. Go to line 35, Permanent Building Fund, and cross out the \$10. Write **NRF** again.
4. Use the Grocery Credit Worksheet on page 2 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 for any month or were in jail 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're requesting on **line 45 of Form 40**.
6. In the area under line 45, there is a box to check if you want to donate your credit. **DON'T** check this box if you want a credit refund.
7. Write the amount from line 45 again on lines 50, 54, and 55.
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.

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. Multiply line 1 by \$4.17.  
If qualified for the entire year, enter \$50 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. Multiply line 3 by \$4.17.  
If qualified for the entire year, enter \$50 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$50 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 \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
(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 45 of Form 40 ..... \_\_\_\_\_

# IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.

State Use Only

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

For calendar year 2008, 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 2008

Spouse deceased in 2008

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)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply.

7. Yourself  Spouse

c. List your dependents. If more than four dependents, continue on Form 39R. Enter the total number here \_\_\_\_\_

First name	Last name	Social Security Number

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

### 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	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>

ATTACH PAYMENT HERE

### INCOME. See instructions, page 7.

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 <input type="checkbox"/>	13	00

ATTACH STATE W-2 COPIES HERE

### TAX COMPUTATION. See instructions, page 7.

<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$5,450  Head of Household: \$8,000  Married filing Jointly or Qualifying Widow(er): \$10,900	14. CHECK	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 45. <input type="checkbox"/> d. If you're claiming an additional standard deduction for real estate taxes, check here. <input type="checkbox"/>		
	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 \$3,500 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 35	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.



23. Tax amount from line 22 .....	23		00
<b>CREDITS. Limits apply. See instructions, page 8.</b>			
24. Income tax paid to other states. Attach Form 39R and a copy of the other state returns ..	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 12. 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

<b>OTHER TAXES. See instructions, page 9.</b>			
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 8. 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

<b>DONATIONS. See instructions, page 9.</b> I wish to donate to:			
37. Nongame Wildlife Conservation Fund .....	38. Children's Trust Fund .....		
39. Special Olympics Idaho .....	40. Idaho Guard and Reserve Family ...		
41. American Red Cross of Greater Idaho Fund .....	42. Veterans Support Fund .....		
43. Enter total donations. Add lines 37 through 42 .....	43		00
44. TOTAL TAX PLUS DONATIONS. Add lines 36 and 43 .....	44		00

<b>PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.</b>			
45. Grocery credit. Computed Amount (from worksheet) .....			
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 45. <input type="checkbox"/>	45		00
To receive your grocery credit, enter the computed amount on line 45. ....	46		00
46. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R .....	47		00
47. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75 .....	48		00
48. Idaho income tax withheld. Attach Form(s) W-2 .....	49		00
49. 2008 Form 51 payment(s) and amount applied from 2007 return .....	50		00
50. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 45 through 49 .....			

<b>TAX DUE or REFUND. See instructions, page 11. If line 44 is more than line 50, GO TO LINE 51. If line 44 is less than line 50 GO TO LINE 54.</b>			
51. TAX DUE. Subtract line 50 from line 44 .....			00
52. Penalty _____ Interest from the due date _____ Enter total .....	52		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account .....			
53. TOTAL DUE. Add lines 51 and 52. Make check or money order payable to the Idaho State Tax Commission .....	53		00
54. OVERPAID. Line 50 minus lines 44 and 52. This is the amount you overpaid .....	54		00
55. REFUND. Amount of line 54 to be refunded to you .....			00
56. ESTIMATED TAX. Amount of line 54 to be applied to your 2009 estimated tax .....	56		00

57. **DIRECT DEPOSIT. See instructions, page 12.**

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

<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.</b>			
58. Total tax due (line 53) or overpayment (line 54) on this return .....	58		00
59. Refund from original return plus additional refunds .....	59		00
60. Tax paid with original return plus additional tax paid .....	60		00
61. Amended tax due or refund. Add lines 58 and 59 and subtract line 60 .....	61		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.

<b>SIGN HERE</b> • 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			

