

**2015 Idaho 2-D Barcode
Test Packet**

November 2015



October 19, 2015

Dear Software Developer:

Attached is the 2015 tax year 2-D bar code filing test packet for the state of Idaho. Idaho testing will begin after November 2, 2015. Test results will be sent to you by e-mail within two workdays after receiving your test returns.

Idaho 2-D Test Returns:

- Include a cover letter requesting 2-D test return approval. Please include a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments.
- Test returns will be reviewed to ensure they meet the Tax Commission's [Income Tax Substitute Forms Specifications](#). 2-D test return packets will be denied if they are not compliant with those specifications.
- Final approval is not granted until the Tax Commission has the opportunity to run a complete 2-D barcode test through the production scanner. This doesn't occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.
- 2-D test returns will not be accepted by fax. Submit all 2-D test returns in:

PDF format to: substituteforms@tax.idaho.gov

Paper format to: Substitute Forms Document Coordinator
Idaho State Tax Commission
800 Park Blvd, Plaza IV
PO Box 36
Boise, ID 83722

Idaho State Tax Commission Schedule

Our office hours are 7:00 a.m. - 4:00 p.m. MST. Our office is closed on weekends and state holidays. For the rest of 2015, holidays are observed on:

November 11 Veterans Day
November 26 Thanksgiving
December 25 Christmas
January 1 New Year's Day

If you find any errors or have questions about the test returns, please contact the Electronic Data Management Team by e-mail or phone. Please contact Kathy Rowe if you have any questions about the record layout.

We look forward to working with you again this year!

Sincerely,

Electronic Data Management Team
Coordination & Automation Bureau
Idaho State Tax Commission
(208) 332-6632
substituteforms@tax.idaho.gov

Kathy Rowe
Tax Automated Systems Specialist
Idaho State Tax Commission
(208) 334-7823
Kathryn.Rowe@tax.idaho.gov

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 7, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Ted N	Last name Noon	Your Social Security number (required) 400-11-5950	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2015
	Mailing address 215 Laid Back Lane		Do you need Idaho income tax forms mailed to you next year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	City, State, and Zip Code Coeur D Alene ID 83814		Forms also available at tax.idaho.gov	

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

- Single
- Married filing jointly
- Married filing separately
- Head of household
- 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. Yourself a.
Spouse b.

c. List your dependents. If you have more than four, 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	10000	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	11	10000	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,250 Married filing Jointly or Qualifying Widow(er): \$12,600	12. 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 18 and 42. <input checked="" type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. All state and local income taxes included on federal Schedule A, line 5	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	6300	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	3700	00
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18		00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	3700	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	109	00

Don't staple

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	109	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 12. 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	109	00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	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're receiving Idaho public assistance payments	31	10	00
32. TOTAL TAX. Add lines 26 through 31	32	119	00

DONATIONS. See instructions, page 9. I want to donate to:

33. Nongame Wildlife Conservation Fund	5	34. Idaho Children's Trust Fund	5	
35. Special Olympics Idaho	5	36. Idaho Guard and Reserve Family	5	
37. American Red Cross of Idaho Fund	5	38. Veterans Support Fund	5	
39. Idaho Foodbank Fund	5	40. Opportunity Scholarship Program	5	
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	159	00	

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

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			
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. 2015 Form 51 payment(s) and amount applied from 2014 return	46		00
47. Pass-through income tax. Withheld _____ Paid by entity _____ Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act Credit _____ Claim of Right Credit _____ See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49		00

TAX DUE or REFUND. See instructions, page 11. 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		159	00
51. Penalty _____ Interest from the due date _____ Enter total	51	15	00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account			
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission	52	174	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 2016 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. 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 then 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
Taxpayer's phone	Preparer's address and phone number
Paid preparer's signature	



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 7, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Sam N	Last name Cook	Your Social Security number (required) 400-11-5951	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2015
	Mailing address 121 Torch Rd		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	City, State, and Zip Code Boise ID 83703		Forms also available at tax.idaho.gov	

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)

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 you have more than four, continue on Form 39R. Enter the total number here c.

First name	Last name	Social Security number
Sally	Cook	400 | 11 | 5962
Suzy	Cook	400 | 11 | 5963
Sammy	Cook	400 | 11 | 5964
Sandy	Cook	400 | 11 | 5965

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	112398	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	4855	00
9. Total. Add lines 7 and 8	9	117253	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	36964	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	80289	00

TAX COMPUTATION. See instructions, page 7.

<p>Standard Deduction For Most People</p> <p>Single or Married filing Separately: \$6,300</p> <p>Head of Household: \$9,250</p> <p>Married filing Jointly or Qualifying Widow(er): \$12,600</p>	12. CHECK —	<ul style="list-style-type: none"> 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 18 and 42. <input type="checkbox"/> 		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	32289	00
	14. All state and local income taxes included on federal Schedule A, line 5	14	1000	00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	31289	00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16		00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	49000	00
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18	44000	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	5000	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	121	00

Don't staple

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	121	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 12. 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	121	00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	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're receiving Idaho public assistance payments	31	10	00
32. TOTAL TAX. Add lines 26 through 31	32	131	00

DONATIONS. See instructions, page 9. I want 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 Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	40. Opportunity Scholarship Program ...		
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	131	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet) 1100 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input checked="" 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. 2015 Form 51 payment(s) and amount applied from 2014 return	46	1550	00
47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act Credit Claim of Right Credit See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	1550	00

TAX DUE or REFUND. See instructions, page 11. 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			
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	1419	00
54. REFUND. Amount of line 53 to be refunded to you		1419	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2016 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

Routing No. 8 6 0 5 4 9 6 8 6 Account No. 3 8 9 4 3 6 2 6 8 0 8 0 2 3 1 2 1 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 then 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
Taxpayer's phone	Preparer's address and phone number
Paid preparer's signature	



Name(s) as shown on return Cook	Social Security number 400-11-5951
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A. Additions. See instructions, page 20.

1. Federal net operating loss carryover included in Form 40, line 7	1		00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	200	00
3. Non-Idaho state and local bond interest and dividends	3	3400	00
4. Idaho college savings account withdrawal	4	1100	00
5. Bonus depreciation. Include computations	5	100	00
6. Other additions. Include explanation	6	55	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	4855	00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover <u>105</u>			
Idaho net operating loss carryback <u> </u> Enter total here	1	105	00
2. State income tax refund, if included in federal income	2	100	00
3. Interest from U.S. Government obligations	3	50	00
4. Energy efficiency upgrades	4	800	00
5. Alternative energy devices deduction			

Year	Acquired	Type of Device	Total Cost	Percent			
a. 2015			\$	X 40% = 5a	500	00	
b. 2014			\$	X 20% = 5b	500	00	
c. 2013			\$	X 20% = 5c	500	00	
d. 2012			\$	X 20% = 5d	500	00	

e. Add lines 5a through 5d. Can't exceed \$5,000	5e	2000	00
6. Child/dependent care. Include federal Form 2441	6	2250	00
7. Social Security and railroad benefits, if included in federal income	7	3000	00
8. Retirement benefits deduction. Complete Part C	8	600	00
9. Technological equipment donation	9	400	00
10. Idaho capital gains deduction. Include Form CG	10	17959	00
11. Active duty military pay earned outside of Idaho	11	1000	00
12. Adoption expenses	12	2000	00
13. Idaho medical savings account. Contributions <u>600</u> Interest <u>400</u> Financial institution <u>Bank of United States</u> Account number <u>123456789</u>	13	1000	00
14. Idaho college savings program	14	400	00
15. Maintaining a home for the aged and/or developmentally disabled	15	300	00
16. Idaho lottery winnings, less than \$600 per prize	16	700	00
17. Income earned on a reservation by an American Indian	17	1100	00
18. Health insurance premiums	18	300	00
19. Long-term care insurance	19	1200	00
20. Workers' compensation insurance	20	200	00
21. Bonus depreciation. Include computations	21	1000	00
22. Other subtractions. Include explanation	22	500	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23	36964	00

C. Retirement Benefits Deduction. See instructions, page 25, for qualified retirement benefits.

1. If single, enter \$31,956, or if married filing jointly, enter \$47,934	1	47934	00
2. Federal Railroad Retirement benefits received	2	10000	00
3. Social Security benefits received	3	10000	00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4	27934	00
5. Qualified retirement benefits included in federal income	5	600	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6	600	00

Name(s) as shown on return Cook	Social Security number 400-11-5951
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D. Credit for Income Tax Paid to Other States. See instructions, page 25.

This credit is being claimed for taxes paid to: _____ (State name)

1. Idaho tax, Form 40, line 20	1		00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions	2		00	
3. Idaho adjusted income. See instructions	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here		5		00
6. Other state's tax due less its income tax credits		6		00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22		7		00

E. Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions and Live Organ Donation Expenses. See instructions, page 25.

1. Credit for contributions to Idaho educational entities	1		00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2		00
3. Credit for live organ donation expenses	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

F. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 26.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse don't qualify Yes No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify Yes No
3. List each family member you're claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check Here if Developmentally Disabled
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 43. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)					00

G. Dependents: (Continued from Form 40, page 1, Line 6c)

First Name	Last Name	Social Security number		
Tammy	Cook	400	11	5966
Andy	Cook	400	11	5967
Brandy	Cook	400	11	5968
Candy	Cook	400	11	5969
Willy	Cook	400	11	5970
Billy	Cook	400	11	5971

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 7, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Dennis A	Last name Cox	Your Social Security number (required) 400-11-5952	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial Edna	Last name Cox	Spouse's Social Security number (required) 400-11-5953	<input type="checkbox"/> Deceased in 2015
	Mailing address 9374 Blue Heron		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	City, State, and Zip Code Middleton ID 83644		Forms also available at tax.idaho.gov	

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)

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 you have more than four, 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	50000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	100	00
9. Total. Add lines 7 and 8	9	50100	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	100	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	50000	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,250 Married filing Jointly or Qualifying Widow(er): \$12,600	12. CHECK —	a. If age 65 or older <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse 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"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. All state and local income taxes included on federal Schedule A, line 5	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	15100	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	34900	00
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18	8000	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	26900	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	1490	00

Don't staple **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	1490	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	100	00
23. Total credits from Form 39R, Part E, line 4. Include Form 39R	23	240	00
24. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	24	400	00
25. TOTAL CREDITS. Add lines 22 through 24	25	740	00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero	26	750	00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27	137	00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	28	261	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	29	75	00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30		00
31. Permanent building fund. Check the box if you're receiving Idaho public assistance payments	31	10	00
32. TOTAL TAX. Add lines 26 through 31	32	1223	00

DONATIONS. See instructions, page 9. I want 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 Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	40. Opportunity Scholarship Program		
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	1223	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet)	42	220	00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42			
To receive your grocery credit, enter the computed amount on line 42	42	220	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 257 Gasoline tax refund 126 Include Form 75	44	383	00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	45	3000	00
46. 2015 Form 51 payment(s) and amount applied from 2014 return	46	200	00
47. Pass-through income tax. Withheld 50 Paid by entity 150 Include Form(s) ID K-1	47	200	00
48. Reimbursement Incentive Act Credit 100 Claim of Right Credit 100 See instructions	48	200	00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	4203	00

TAX DUE or REFUND. See instructions, page 11. 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			
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	2980	00
54. REFUND. Amount of line 53 to be refunded to you		2000	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2016 estimated tax	55	980	00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

Routing No. 6 8 6 9 4 5 0 6 8 Account No. 9 2 1 3 2 0 8 0 8 6 6 2 3 4 9 8 3 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 then 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	Taxpayer's phone
Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Preparer's address and phone number



Name(s) as shown on return Cox	Social Security number 400-11-5952
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A. Additions. See instructions, page 20.

1. Federal net operating loss carryover included in Form 40, line 7	1	100	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2		00
3. Non-Idaho state and local bond interest and dividends	3		00
4. Idaho college savings account withdrawal	4		00
5. Bonus depreciation. Include computations	5		00
6. Other additions. Include explanation	6		00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	100	00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover 100 Idaho net operating loss carryback _____ Enter total here	1	100	00
2. State income tax refund, if included in federal income	2		00
3. Interest from U.S. Government obligations	3		00
4. Energy efficiency upgrades	4		00
5. Alternative energy devices deduction			

	Year Acquired	Type of Device	Total Cost	Percent	5a	5b	5c	5d	
a.	2015		\$	X	40%	=	5a		00
b.	2014		\$	X	20%	=	5b		00
c.	2013		\$	X	20%	=	5c		00
d.	2012		\$	X	20%	=	5d		00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e		00
6. Child/dependent care. Include federal Form 2441	6		00
7. Social Security and railroad benefits, if included in federal income	7		00
8. Retirement benefits deduction. Complete Part C	8		00
9. Technological equipment donation	9		00
10. Idaho capital gains deduction. Include Form CG	10		00
11. Active duty military pay earned outside of Idaho	11		00
12. Adoption expenses	12		00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13		00
14. Idaho college savings program	14		00
15. Maintaining a home for the aged and/or developmentally disabled	15		00
16. Idaho lottery winnings, less than \$600 per prize	16		00
17. Income earned on a reservation by an American Indian	17		00
18. Health insurance premiums	18		00
19. Long-term care insurance	19		00
20. Workers' compensation insurance	20		00
21. Bonus depreciation. Include computations	21		00
22. Other subtractions. Include explanation	22		00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23	100	00

C. Retirement Benefits Deduction. See instructions, page 25, for qualified retirement benefits.

1. If single, enter \$31,956, or if married filing jointly, enter \$47,934	1		00
2. Federal Railroad Retirement benefits received	2		00
3. Social Security benefits received	3		00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4		00
5. Qualified retirement benefits included in federal income	5		00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6		00

Name(s) as shown on return Cox	Social Security number 400-11-5952
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D. Credit for Income Tax Paid to Other States. See instructions, page 25.

This credit is being claimed for taxes paid to: OR _____ (State name)

1. Idaho tax, Form 40, line 20	1		00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions	2	3400	00	
3. Idaho adjusted income. See instructions	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6	100	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	100	00	

E. Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions and Live Organ Donation Expenses. See instructions, page 25.

1. Credit for contributions to Idaho educational entities	1	70	00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2	80	00
3. Credit for live organ donation expenses	3	90	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

F. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 26.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse don't qualify Yes No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify Yes No
3. List each family member you're claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check Here if Developmentally Disabled
Elvira	Cox	123-45-9876	Mother	1934	

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 43. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	4		00
---	---	--	----

G. Dependents: (Continued from Form 40, page 1, Line 6c)

First Name	Last Name	Social Security number

IDAHO FUELS USE REPORT

FOR FUEL BOUGHT THROUGH JUNE 30, 2015

PLEASE PRINT OR TYPE	Name Dennis Cox
	Assumed Business Name (DBA)
	Address 9374 Blue Heron
	City, State, and Zip Code Middleton ID 83644

Social Security Number

4	0	0	-	1	1	-	5	9	5	2
---	---	---	---	---	---	---	---	---	---	---

Federal Employer Identification Number

		-								
--	--	---	--	--	--	--	--	--	--	--

Section I. FILING PERIOD Beginning Jan, 2015 and ending June, 2015

Use this form for fuel purchased from July 1, 2008 to June 30, 2015.

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

State use only

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Section II. BUSINESS ACTIVITIES Mark each box below that describes the business activities of your company.

1. <input checked="" type="checkbox"/> Farming	6. <input type="checkbox"/> Landscaping & tree service	11. <input type="checkbox"/> Golf course
2. <input type="checkbox"/> Logging	7. <input type="checkbox"/> Well drilling	12. <input type="checkbox"/> Outfitter
3. <input type="checkbox"/> Construction	8. <input type="checkbox"/> Equipment rental/leasing	13. <input type="checkbox"/> Mining
4. <input type="checkbox"/> Trucking	9. <input type="checkbox"/> Concrete/asphalt/gravel	14. <input checked="" type="checkbox"/> Other (describe) <u>Crop Dusting</u>
5. <input type="checkbox"/> Manufacturing	10. <input type="checkbox"/> Excavating	

Section III. NONTAXABLE USE Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

<p>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</p> <p>1. <input type="checkbox"/> Stationary engines</p> <p>2. <input checked="" type="checkbox"/> Unregistered equipment (list) _____</p> <p>3. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)</p> <p>5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)</p> <p>6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)</p> <p>7. <input type="checkbox"/> Federal, state, and local government motor vehicles</p> <p>8. <input type="checkbox"/> Aircraft (see instructions)</p> <p>9. <input type="checkbox"/> Other (describe) _____</p>	<p>*IDAHO TAX-PAID gasoline used in</p> <p>10. <input type="checkbox"/> Stationary engines</p> <p>11. <input type="checkbox"/> Unregistered equipment (list) _____</p> <p>12. <input type="checkbox"/> Refrigeration unit with separate tank</p> <p>13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)</p> <p>14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)</p> <p>15. <input type="checkbox"/> Aircraft (see instructions)</p> <p>16. <input type="checkbox"/> Commercial motor boat</p> <p>17. <input checked="" type="checkbox"/> Other (describe) <u>ATV</u></p>
---	--

* Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.

Section IV. Total refund or tax due

Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	\$ 79							
2. Special fuels tax refund from page 2, Section V, line 6	75							
3. Gasoline tax due from page 2, Section VI, line 4.....	88							
4. Special fuels tax due from page 2, Section VI, line 5								
5. Total of use tax due from page 2, Section VII, line 8	109							
<input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____								
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	<table style="border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;"> </td> </tr> </table>							
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	<table style="border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;"> </td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">3</td> </tr> </table>						4	3
					4	3		

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	Authorized signature ▪ _____	Date
	Title	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

Call 334-7660 in the Boise area or toll-free at (800) 972-7660.

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Section V. FUELS TAX REFUND	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Total tax-paid gallons purchased from all sources (whole gallons)	200	200	250	300			
2. Total nontaxable gallons (whole gallons).....	200	200	250	300			
3. Tax rate.....	.25	.07	.06	.25	.181	.197	
4. Fuels tax refund							
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....							79
6. Special fuels tax refund. Add line 4, columns D, E, and F. Enter here and on page 1, Section IV, line 2.....							75

Section VI. FUELS TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons).....	300	100	100				
2. Tax rate.....	.25	.07	.06	.25	.181	.197	
3. Fuels tax due	75	7	6				
4. Gasoline tax due. Add line 3, columns A, B, and C. Enter here and on page 1, Section IV, line 3.....							88
5. Special fuels tax due. Add line 3, columns D, E, and F. Enter here and on page 1, Section IV, line 4							

Section VII. USE TAX DUE	A Gasoline	B** Av Gas	C** Jet Fuel	D Undyed Diesel*	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 2	200	100	250				
2. Average price per gallon (carry 4 decimal places x.xxxx).....	3.5000	3.0000	4.0000				
3. Less state fuels tax/gallon .....	.25	.07	.06			
4. Less federal fuels tax/gallon .....	.184	.194	.219			
5. The base cost per gallon (line 2 less 3 & 4).....	3.066	2.736	3.721				
6. Total amount subject to use tax (multiply line 1 by line 5)	613	274	930				
7. Use tax due (multiply line 6 by 6%).....	37	16	56				
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.....							109

* Includes Biodiesel and Biodiesel Blends
 ** Rate change for Av Gas and Jet Fuel effective July 1, 2008.

Section V. FUELS TAX REFUND	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Total tax-paid gallons purchased from all sources (whole gallons) ..	100	100	125	150		200	200	
2. Total nontaxable gallons (whole gallons).....	100	100	125	150		200	200	
3. Tax rate .....	.32	.07	.06	.32	.232	.32	.349	
4. Fuels tax refund								
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....								47
6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2.....								182

Section VI. FUELS TAX DUE	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Taxable gallons (whole gallons)		100	150			50	50	
2. Tax rate .....	.32	.07	.06	.32	.232	.32	.349	
3. Fuels tax due.....								
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3								16
5. Special fuels tax due. Add line 3, columns D, E & F, and G. Enter here and on page 1, Section IV, line 4.....								33

Section VII. USE TAX DUE	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
1. Number of gallons from Section V, line 2	100	100	125	150		200	200	
2. Average price per gallon (carry 4 decimal places x.xxxx)....	3.7500	3.2500	4.2500	3.0000		3.2500	3.2500	
3. Less state fuels tax/gallon .....	.32	.07	.06	.32		.32	.349
4. Less federal fuels tax/gallon .....	.184	.194	.219	.244		.183	.42
5. The base cost per gallon (line 2 less 3 & 4)	3.246	2.986	3.971	2.436		2.747	2.481	
6. Total amount subject to use tax (multiply line 1 by line 5)	325	299	496	365		549	496	
7. Use tax due (multiply line 6 by 6%).....	19	18	30	22		33	30	
8. Use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5.....								152

* Includes Biodiesel and Biodiesel Blends
 ** Rate change effective July 1, 2015

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

Name(s) as shown on return Cox	Social Security number or EIN 400-11-5952
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PART I — BUSINESS INCOME TAX CREDITS

		Credit Allowed		Carryover
1. Investment tax credit. Include Form 49	1	25	▪	10
2. Credit for production equipment using post-consumer waste	2	10	▪	5
3. Promoter-sponsored event credit	3	5	▪	
4. Credit for qualifying new employees. Include Form 55.....	4	100	▪	25
5. Credit for Idaho research activities. Include Form 67	5	25	▪	10
6. Broadband equipment investment credit. Include Form 68.....	6	50	▪	35
7. Incentive investment tax credit. Include Form 69	7	75	▪	10
8. Small employer investment tax credit. Include Form 83.....	8	50	▪	25
9. Small employer real property improvement tax credit. Include Form 84	9	30	▪	20
10. Small employer new jobs tax credit. Include Form 85.....	10	15	▪	10
11. Biofuel infrastructure investment tax credit. Include Form 71.....	11	15	▪	15
12. Total business income tax credits allowed. Add lines 1 through 11	12	400	▪	

PART II — TAX FROM RECAPTURE OF BUSINESS INCOME TAX CREDITS

Tax from recapture of:		
1. Investment tax credit. Include Form 49R.....	1	15
2. Broadband equipment investment credit. Include Form 68R	2	20
3. Small employer investment tax credit. Include Form 83R	3	10
4. Small employer real property improvement tax credit. Include Form 84R.....	4	10
5. Small employer new jobs tax credit. Include Form 85R	5	10
6. Biofuel infrastructure investment tax credit. Include Form 71R.....	6	10
7. Total tax from recapture of business income tax credits. Add lines 1 through 6.....	7	75

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
 See instructions, page 7, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Sam V	Last name Adamson	Your Social Security number (required) 400-11-5954	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial Mary N	Last name Adamson	Spouse's Social Security number (required) 400-11-5955	<input type="checkbox"/> Deceased in 2015
	Mailing address 1030 N Main St		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	City, State, and Zip Code Pocatello ID 83202		Forms also available at tax.idaho.gov	

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)

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

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

First name	Last name	Social Security number
Bob	Adamson	260 | 90 | 7080
Sally	Adamson	123 | 45 | 6789

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	-1000	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	11	-1000	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,250 Married filing Jointly or Qualifying Widow(er): \$12,600	12. CHECK —	a. If age 65 or older <input checked="" 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 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. All state and local income taxes included on federal Schedule A, line 5	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	7550	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18	12000	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 37	20		00

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 12. 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 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	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're receiving Idaho public assistance payments	31	<input type="checkbox"/>	10 00
32. TOTAL TAX. Add lines 26 through 31	32		10 00

DONATIONS. See instructions, page 9. I want 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 Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	40. Opportunity Scholarship Program ...		
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40	41	10	00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet)	42	320	00
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			
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	200	00
46. 2015 Form 51 payment(s) and amount applied from 2014 return	46		00
47. Pass-through income tax. Withheld _____ Paid by entity _____ Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act Credit _____ Claim of Right Credit _____ See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	520	00

TAX DUE or REFUND. See instructions, page 11. 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	510	00
54. REFUND. Amount of line 53 to be refunded to you		510	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2016 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

Routing No. Account No. Type of Checking 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 then 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
Taxpayer's phone 208-334-7768	Preparer's address and phone number
Paid preparer's signature	



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
 See instructions, page 7, for the reasons for amending and enter the number. 4

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Ted M	Last name Norris	Your Social Security number (required) 400-11-5956	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2015
	Mailing address 13 Winners Circle Dr		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	City, State, and Zip Code Horseshoe Bend ID 83626		Forms also available at tax.idaho.gov	

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)

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

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

First name	Last name	Social Security number
John	Norris	400 | 11 | 5970
Sam	Norris	400 | 11 | 5971

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	26125	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	26125	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	11	26125	00

TAX COMPUTATION. See instructions, page 7.

<p>Standard Deduction For Most People</p> <p>Single or Married filing Separately: \$6,300</p> <p>Head of Household: \$9,250</p> <p>Married filing Jointly or Qualifying Widow(er): \$12,600</p>	12. CHECK —	<ul style="list-style-type: none"> 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 18 and 42. <input type="checkbox"/> 		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. All state and local income taxes included on federal Schedule A, line 5	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	9250	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	16875	00
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18	12000	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	4875	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	117	00

Don't staple

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	117	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 12. 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	117	00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	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're receiving Idaho public assistance payments	31	10	00
32. TOTAL TAX. Add lines 26 through 31	32	117	00

DONATIONS. See instructions, page 9. I want 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 Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	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 10.

42. Grocery credit. Computed Amount (from worksheet)	300		
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	300	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	100	00
46. 2015 Form 51 payment(s) and amount applied from 2014 return	46		00
47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act Credit Claim of Right Credit See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	400	00

TAX DUE or REFUND. See instructions, page 11. 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	283	00
54. REFUND. Amount of line 53 to be refunded to you		283	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2016 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

Routing No. 3 2 4 6 0 6 1 2 3 Account No. 9 8 7 6 5 4 3 2 1 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 then 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	Taxpayer's phone
Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Preparer's address and phone number



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 7, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial Clint	Last name Smith	Your Social Security number (required) 400-11-5957	<input type="checkbox"/> Deceased in 2015
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2015
	Mailing address 9100 Lansing St		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	City, State, and Zip Code Middleton ID 83644		Forms also available at tax.idaho.gov	

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

- Single
- Married filing jointly
- Married filing separately
- Head of household
- Qualifying widow(er)

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 you have more than four, 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	11	00

TAX COMPUTATION. See instructions, page 7.

Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,250 Married filing Jointly or Qualifying Widow(er): \$12,600	12. 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 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	00	
	14. All state and local income taxes included on federal Schedule A, line 5	14	00	
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	00	
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	6300 00	
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	00	
	18. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	18	4000 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 37	20	00	

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
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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 12. 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 9.

27. Fuels tax due. Include Form 75	27		00
28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	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're receiving Idaho public assistance payments	31	<input type="checkbox"/>	10 00
32. TOTAL TAX. Add lines 26 through 31	32		00

DONATIONS. See instructions, page 9. I want 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 Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank Fund	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 10.

42. Grocery credit. Computed Amount (from worksheet)	100		
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	100	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. 2015 Form 51 payment(s) and amount applied from 2014 return	46		00
47. Pass-through income tax. Withheld _____ Paid by entity _____ Include Form(s) ID K-1	47		00
48. Reimbursement Incentive Act Credit _____ Claim of Right Credit _____ See instructions	48		00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48	49	100	00

TAX DUE or REFUND. See instructions, page 11. 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	100	00
54. REFUND. Amount of line 53 to be refunded to you		100	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2016 estimated tax	55		00

56. DIRECT DEPOSIT. See instructions, page 12. 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 then 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
Taxpayer's phone	Preparer's address and phone number
Paid preparer's signature	

