

Name(s) as shown on return

Social Security number

A. Additions. See instructions, page 26.

	Column A - Federal	Column B - Idaho
1. Non-Idaho state and local bond interest and dividends	00	00
2. Idaho college savings account withdrawal	00	00
3. Bonus depreciation. Include computation	00	00
4. Other additions. Include explanation	00	00
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29	00	00

B. Subtractions. See instructions, page 27.

1. Idaho net operating loss carryover		
Idaho net operating loss carryback		
Enter total here	00	00
2. State income tax refund included in Form 43, line 28, Column A	00	
3. Interest from U.S. Government obligations	00	00
4. Child/dependent care. Include federal Form 2441	00	00
5. Social Security and railroad benefits included in Form 43, line 28, Column A	00	
6. Idaho capital gains deduction. Include Form CG	00	00
7. Idaho resident - Active duty military pay earned outside of Idaho	00	00
8. Idaho medical savings account. Contributions Interest		
Financial institution Account number	00	00
9. Idaho college savings program	00	00
10. Adoption expenses	00	00
11. Maintaining a home for the aged and/or developmentally disabled	00	00
12. Idaho lottery winnings, less than \$600 per prize	00	00
13. Income earned on a reservation by an American Indian		00
14. Workers' compensation insurance	00	00
15. Partner's and shareholder's pass-through subtractions	00	00
16. Energy efficiency upgrades	00	00
17. Technological equipment donation	00	00
18. Health insurance premiums	00	00
19. Long-term care insurance	00	00
20. Alternative energy device deduction		

	Year Acquired	Type of Device	Total Cost	Percent	
a.	2017		\$	X 40%	=
b.	2016		\$	X 20%	=
c.	2015		\$	X 20%	=
d.	2014		\$	X 20%	=

e. Add lines 20a through 20d. Can't exceed \$5,000	20e	00	00
21. Add lines 1 through 19 and 20e	21	00	00
22. Retirement benefits deduction			
a. If single, enter \$32,244; if married filing jointly, enter \$48,366	22a	00	See instructions, page 31, for qualified retirement benefits to be included on lines 22e and 22g.
b. Federal Railroad Retirement received	22b	00	
c. Social Security benefits received	22c	00	
d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero	22d	00	
e. Qualified retirement benefits included in federal gross income	22e	00	
f. Column A benefits. Smaller of line 22d or line 22e	22f	00	
g. Qualified retirement benefits included in Idaho gross income	22g		00
h. Divide line 22g by line 22e	22h		%
i. Column B benefits deduction. Multiply line 22f by line 22h	22i		00
23. Nonresident military pay included in Form 43, line 28, Column A	23	00	
24. Bonus depreciation. Include computations	24	00	00
25. Other subtractions. Include explanation	25	00	00
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25. Column B, add lines 21, 22i, 24, and 25. Enter here and on Form 43, line 30	26	00	00

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C. Credit for income tax paid to other states by part-year residents. See instructions, page 32.

Nonresidents can't claim this credit. Idaho residents on active military duty, complete Part D below.

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

1. Idaho adjusted income from Form 43, line 31, Column B	1		00	Include a copy of the income tax return and a separate Form 39NR 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. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, Form 43, line 42	4		00	
5. Divide line 3 by line 1. Enter percentage here	5		%	
6. Multiply line 4 by line 5		6		00
7. Other state's tax due minus its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here	8		%	
9. Multiply line 7 by line 8		9		00
10. Enter the smaller of line 6 or 9 here and on Form 43, line 43		10		00

D. Credit for income tax paid to other states by Idaho residents on active military duty. See instructions, page 33.

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

1. Idaho tax, Form 43, line 42	1		00	Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income. See instructions	2		00	
3. Idaho adjusted income from Form 43, line 31, Column B	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 minus its income tax credits		6		00
7. Enter the smaller of line 5 or 6 here and on Form 43, line 43		7		00

E. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions and live organ donation expenses. See instructions, page 33.

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 43, line 44	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 34.

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of their support? Yes No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of their support? Yes No
3. List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Date of Birth	Check Here if Developmentally Disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 43, line 63. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 11.)	4		00
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G. Dependents: (Continued from Form 43, page 1, Line 6c)

First Name	Last Name	Social Security Number