

Names as shown on return

Social Security number

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7	▪	1		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 federal Form 4562s Check the box if you have a current year federal passive loss limitation ▪ <input type="checkbox"/>	▪	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		00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ Enter total here	▪	1		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 device deduction Year Acquired Type of Device Total Cost Percentage				
a. 2021 \$ X 40% = 5a ▪ _____	▪			00
b. 2020 \$ X 20% = 5b ▪ _____	▪			00
c. 2019 \$ X 20% = 5c ▪ _____	▪			00
d. 2018 \$ X 20% = 5d ▪ _____	▪			00
e. Add lines 5a through 5d. Can't exceed \$5,000	▪	5e		00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	▪	6		00
7. Social Security and railroad benefits, if included in federal income	▪	7		00
8. Retirement benefits deduction				
a. If single, enter \$37,776 or if married filing jointly, enter \$56,664 ▪	▪	8a		00
b. Federal Railroad Retirement benefits received	▪	8b		00
c. Social Security benefits received	▪	8c		00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	▪	8d		00
e. Qualified retirement benefits included in federal income	▪	8e		00
f. Enter the smaller of line 8d or 8e here	▪	8f		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. Home for the aged or developmentally disabled. Complete Part E, line 3	▪	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

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18. Health insurance premiums	▪	18	00
19. Long-term care insurance	▪	19	00
20. Workers' compensation insurance	▪	20	00
21. Bonus depreciation. Include Form 4562s	▪	21	00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	▪	22	00
23. Other subtractions. Include explanation	▪	23	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10	▪	24	00

C. Credit for income tax paid to other states. See instructions, page 36.

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 minus its income tax credits	6	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	00	

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.

1. Credit for Idaho educational entity contributions	1	00
2. Credit for Idaho youth and rehabilitation facility contributions	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

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.

- 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 that person's support? Yes No
- 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 that person's support? Yes No
- 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 Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4	00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)