

Don't Staple



State Tax Commission

Form 40
2025
Individual Income Tax Return

8734

Amended Return? Check the box.

See page 7 of the instructions for the reasons to amend, and enter the number that applies.

State Use Only

For calendar year 2025 or fiscal year beginning _____, ending _____

Your first name	Middle initial	Your last name	Suffix	Your Social Security number (SSN)	<input type="checkbox"/> Deceased in 2025
Spouse's first name	Middle initial	Spouse's last name	Suffix	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2025
Current mailing address				Forms and instructions are available at tax.idaho.gov/IITforms	
City		State	ZIP Code	Foreign country (if not U.S.)	

Filing Status. Check only one box. **If married filing jointly or separately, enter spouse's name and SSN above.**

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of household 5. Qualifying surviving spouse with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Otherwise, enter "1" if applicable.

6a. Yourself 6b. Spouse 6c. Dependents 6d. Total household

List dependents below. If you have more than four dependents, continue on Form 39R. Enter total on line 6c.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)
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Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.
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 24. Include Form 39R • 10 00

11. **Total Adjusted Income.** Subtract line 10 from line 9 • 11 00

Continue to page 2.



Tax Calculation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$15,000 Head of Household: \$22,500 Married Filing Jointly or Qualifying Surviving Spouse: \$30,000	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 line 43 <input type="checkbox"/> 		
		13. Itemized deductions. Include federal Schedule A. Federal limits apply.....	13 00
		14. State and local income or general sales taxes included on federal Schedule A	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 8, 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 00
		18. Qualified business income deduction. If less than zero, enter zero	18 00
		19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19 00
		20. Tax from worksheet. See instructions, page 9	20 00

Credits. Limits apply. See instructions, page 9.

21. Income tax paid to other states. Include Form 39R and a copy of other states' returns	21	00
22. Total credits from Form 39R, Part D, line 4. Include Form 39R	22	00
23. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	23	00
24. Idaho Child Tax Credit. Calculated amount from worksheet on page 10	24	00
25. Total Credits. Add lines 21 through 24	25	00
26. Subtract line 25 from line 20. If line 25 is more than line 20, enter zero	26	00

Other Taxes. See instructions, page 10.

27. Fuels use tax due. Include Form 75	27	00
28. Sales/use tax due on untaxed purchases (online, mail order, and other)	28	00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	29	00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	30	00
31. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2025	31	10 00
32. Total Tax. Add lines 26 through 31	32	00

Donations. See instructions, page 10. I want to donate to:

33. Idaho Nongame Wildlife Fund	34. Idaho Children's Trust Fund
35. Special Olympics Idaho	36. Idaho Guard & Reserve Family
37. American Red Cross of Idaho	38. Veterans Support Fund
39. Idaho Food Bank Fund	40. Opportunity Scholarship Program
41. Total Tax Plus Donations. Add lines 32 through 40.....	41 00

Continue to page 3.



Payments and Other Credits. See instructions, page 11.

42. Parental Choice Tax Credit. See instructions	42	00
43. Food Tax Credit. Enter amount from pg.12		
To receive your Food Tax Credit, enter the calculated amount on line 43.		
To donate your Food Tax Credit to the Cooperative Welfare Fund, check the box, enter zero on line 43	43	00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44	00
45. Special fuels tax refund	Gasoline tax refund	Include Form 75....
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding.....	46	00
47. 2025 Form 51 estimated payments and amount applied from 2024 return	47	00
48. Paid by entity	Withheld	ABE
		▪ See instructions
49. Tax Reimbursement Incentive credit	Claim of Right credit	See instructions ...
50. Total Payments and Other Credits. Add lines 42 through 49	50	00

Tax Due or Refund. See instructions, page 13.

51. Tax Due. If line 41 is more than line 50, subtract line 50 from line 41	51	00
52. Penalty • Interest from the due date • Enter total	52	00
Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account • <input type="checkbox"/>		
53. Nonrefundable credit from a prior year return. See Form 44 instructions	53	00
54. Total Due. Add lines 51 and 52, then subtract line 53	54	00
55. Overpaid. If line 41 is less than line 50, subtract lines 41 and 52 from line 50	55	00
56. Refund	Apply to 2026	

57. **Direct Deposit.** See instructions, pg.13. Check if final deposit destination is outside U.S.

▪ Routing No. ▪ Account No.

Type of Account: Checking Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.

58. Total due (line 54) or overpaid (line 55) 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 then subtract line 60	61	00

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 Paid preparer's signature

Spouse's signature (if a joint return, both must sign)

Date

Sign Here _____ Paid preparer's signature

Preparer's EIN, SSN, PTIN

Taxpayer's phone number

Preparer's address

State ZIP Code

Preparer's phone number

- Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified above.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal return.



Instructions are for lines not fully explained on the form. **General Information** instructions beginning on page 2 also apply to this form.

Food Tax Credit Refund Only

If you're not required to file an income tax return but are filing Form 40 to receive a Food Tax Credit refund, you don't need to include a copy of a federal return. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

1. Complete the top of the form through line 6.
2. Write "**NRF**" (Not Required to File) on line 7.
3. **Skip** lines 8 through 11.
4. Complete line 12a if you (or your spouse) are age 65 or older.
5. **Skip** lines 12b through 30.
6. Cross through the \$10 on line 31, Permanent Building Fund, and write "**NRF**."
7. **Skip** lines 32 through 42.
8. Enter your Food Tax Credit amount on line 43 using the Food Tax Credit worksheet on page 12.
9. Complete applicable lines 44 through 57.
10. **Skip** lines 58 through 61.
11. Complete the bottom of Form 40 below line 61.

Identification Information

Enter your name and address in the spaces provided.

In the Social Security number (SSN) field, enter your SSN. If you don't have an SSN:

- Enter your Individual Tax Identification Number (ITIN). If you receive an SSN after filing using the ITIN, you must provide the SSN to the Tax Commission so we can finish processing your return.
- If you've applied for an ITIN and haven't received it from the Internal Revenue Service (IRS) before you file your Idaho return, enter "Form W-7." Include a copy of your federal Form W-7 with this return. When you receive your ITIN, you must provide it to the Tax Commission so we can finish processing your return.
- If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien).

Be sure that your return and W-2 forms show the correct SSN or ITIN. Errors will delay any refund.

Amended Return

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending:

1. Federal Audit.
2. Net Operating Loss Carryback – Include Form 56 or a schedule showing the application of the loss.
3. Federal Amended – Include a complete copy of your amended federal return.
4. Other – Include an explanation.

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

Lines 1 through 5 Filing Status

Check the box for your Idaho filing status. See **General Information** on page 2 for more about filing status.

Line 6 Household

Line 6a. Yourself. Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse. Enter "1" if you're filing a joint return.

Enter "1" if your spouse died during 2025 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39R, Part F. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with your return. See irs.gov/pub/irs-pdf/f8332.pdf for more information.

Line 6d. Total Household. Add lines 6a through 6c.

Line 7 Federal Adjusted Gross Income

Enter your federal adjusted gross income from Form 1040 or 1040-SR, line 11.

Line 11 Total Adjusted Income

If your total adjusted income is negative, see Form 56 and instructions.

Tax Calculation

Line 12a Age 65 or Older

The boxes you check here must match your federal return.

- If you're 65 or older, check the box for "Yourself."
- If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse."
- If your 65th birthday was on January 1, 2026, you may consider yourself 65 on December 31, 2025.

Line 12b Blind

The boxes you check here must match your federal return.

- Check the box for "Yourself" if you're blind.
- If you're filing a joint return and your spouse is blind, check the box for "Spouse."

Line 12c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 13 – 16

Standard Deduction

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. Use the Standard Deduction Worksheet beginning on this page to calculate your standard deduction if either of these is true:

- You checked any boxes on lines 12a through 12c.
- Someone can claim you or your spouse, if filing jointly, as a dependent.

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

You Must Itemize If:

- Your filing status is married filing separately and your spouse itemizes.
- You had dual status as a nonresident alien for part of 2025, and you were a resident alien or U.S. citizen during the rest of the year.

You don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2025, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires you to subtract state income tax, local income tax, or general sales tax on federal Schedule A from your total itemized amount before you use that amount to reduce your income. Because of this addback, it might be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

If the IRS considers you or your spouse a nonresident alien and you aren't from India, your standard deduction is zero. If you're nonresident aliens from India, use the standard deduction for your filing status.

If line 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, use your standard deduction on line 16.

Itemized Deductions

If you use federal Schedule A to itemize, follow these instructions for line 14.

If federal Schedule A, line 5d, is:

- \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
- More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero.

Federal Foreign Tax Credit: If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status:

- Single or married filing separately, enter \$15,000
- Married filing jointly or qualifying surviving spouse, enter \$30,000
- Head of household, enter \$22,500 ...

2. Can someone else claim you as a dependent?

No. Enter the amount from line 1

on line 4. Skip line 3.

Yes. Go to line 3.

3. Is your earned income* more than \$900?

Yes. Add \$450 to your earned income.

Enter the total.

No. Enter \$1,350

4. If someone else can claim you as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1961, and not blind, skip to line 6.
Otherwise, go to line 5 _____
5. If born before January 2, 1961, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,600 (\$2,000 if single or head of household) _____
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See **Gross Income in General Information**.

Line 18 Qualified Business Income Deduction

Enter the amount from federal Form 1040 or 1040-SR, line 13.

Line 20 Tax

Enter the Idaho income tax due on this line.

If you don't meet the filing requirements (see page 2) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

Otherwise, complete the worksheet below to calculate the Idaho tax due.

Worksheet

1. Enter the amount of Idaho taxable income from Form 40, line 19 _____
2. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$4,811
 - Married filing jointly, head of household, or qualifying surviving spouse, enter \$9,622 _____
3. Subtract line 2 from line 1. Enter the subtotal _____
4. Multiply subtotal by 5.3% _____
5. **Idaho tax.** Enter the total here and on Form 40, line 20.
If zero or less, enter zero _____

Credits

Line 21 Income Tax Paid to Other States

When both Idaho and another state tax the same income, you might qualify for a credit for tax paid to the other state. Use Form 39R to calculate the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 37.

You might qualify for a credit for tax that a pass-through entity (PTE) paid to another state on your behalf. The PTE should report that payment information to you.

Examples of income that both Idaho and another state might tax include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while you're living in Idaho.
- Income from a business or profession earned in another state that has an income tax while you're a resident of Idaho.

Line 22 Total Credits for Charitable Contributions and Live Organ Donations

You might qualify for a credit if you made a donation to one or more of these:

- Qualified Idaho educational entity
- Center for independent living
- Youth or rehabilitation facility or its foundation
- Nonprofit substance abuse center that the Idaho Department of Health and Welfare licenses

You might also qualify for a credit if you donated a live organ that's transplanted into another individual.

Complete Form 39R, Part D and see page 37 for specific instructions. Enter the total allowed credit from Form 39R, Part D, line 4. Include Form 39R with your return.

Line 24 Idaho Child Tax Credit Worksheet

To qualify for the Idaho Child Tax Credit, the child must be **both** of these:

- Your qualifying child.
- Age 16 or under as of December 31, 2025.

You can't claim the credit if you don't have a qualifying child.

For divorced parents or parents who don't live together, only one parent can claim the qualifying child. Typically, the custodial parent claims the qualifying child.

The noncustodial parent can claim the child if **either** of these is true:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent.
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit.

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

Note: This credit is limited to your tax liability after any credit for tax paid to other states and credits from Forms 39R and 44.

Child Tax Credit Worksheet

1. Enter the number of your qualifying children* _____
2. Multiply line 1 by \$205 _____
3. Enter the amount from Form 40, line 20 _____
4. Enter the amount from Form 40, line 21 _____
5. Enter the amount from Form 40, line 22 _____
6. Enter the amount from Form 40, line 23 _____
7. Subtract lines 4 through 6 from line 3. If less than zero, enter zero _____
8. Enter the lesser of lines 2 or 7 here and on Form 40, line 24 _____

*See federal Form 1040 instructions for more information on qualifying children.

Other Taxes

Line 27 Fuels Tax Due

You owe fuel tax if you did **both** of these:

- Don't pay fuels tax on gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) you buy.
- Later use this fuel in licensed vehicles or aircraft.

Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

Line 28 Sales/Use Tax Due

You owe use tax if you did **either** of these during the year:

- Bought items without paying Idaho sales tax.
- Bought items from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax.

Multiply the total amount of purchases by 6% (.06).

- If you don't have an Idaho seller's permit: Add

this use tax to any use tax you calculated on Form 75. Enter the total on this line.

- If you have an Idaho seller's permit: Don't report the use tax you owe on this line. Report it on your sales and use tax return, along with the other sales and use taxes you owe.

Line 29 Total Tax from Recapture of Income Tax Credits

If you've claimed Idaho tax credits that no longer qualify, enter the amount from Form 44, Part II, line 6 (total tax from recapture of income tax credits). Include Form 44.

Line 30 Tax from Recapture of Qualified Investment Exemption (QIE)

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must calculate the recapture of the QIE. Include Form 49ER.

Line 31 Permanent Building Fund (PBF) Tax

You must pay the \$10 PBF tax if Idaho requires you to file an Idaho income tax return. See **Who Must File** on page 2.

You don't have to pay the \$10 PBF tax if **any** of these were true:

- Your gross income was less than the amount specified for your filing status. **Draw a line** through the \$10 and enter "NRF" (Not Required to File).
- You were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments don't qualify as Idaho public assistance.
- You (or your spouse) are legally blind at the end of the tax year. Draw a line through the \$10.

Donations

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Once you make the donation, you can't change it.

You might be able to include these donations as charitable deductions if you itemize on your 2026 income tax return. Contact the agencies listed below if you have questions about your donations.

If you're filing an amended return, your donations can't be less than the amounts on the original return.

If you make a donation and owe tax, you must pay the tax at the time of filing.

Line 33 Idaho Nongame Wildlife Fund

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho; to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped; and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and Game website at idfg.idaho.gov/wildlife/funding or call (208) 334-2920.

Line 34 Idaho Children's Trust Fund/Prevent Child Abuse Idaho

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. For more information visit the Idaho Children's Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (986) 210-6159.

Line 35 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (986) 210-6159.

Line 36 Idaho Guard and Reserve Family Support Fund

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at imd.idaho.gov/igr-family-support or call (208) 801-4225.

Line 37 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (208) 258-1793.

Line 38 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/pressrelease/idaho-veterans-support-fund or call (208) 780-1300.

Line 39 Idaho Food Bank Fund

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at idahofoodbankfund.org or call (208) 336-9643.

Line 40 Opportunity Scholarship Program

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/idaho-opportunity-scholarship.

Payments and Other Credits**Line 42 Parental Choice Tax Credit**

If you applied and were approved for the Parental Choice Tax Credit, enter the amount of qualified expenses you incurred during 2025 on line 42. The amount can't exceed the amount you were approved for on the application (<http://tax.idaho.gov/TAP>)

Line 43 Food Tax Credit

This credit applies only to Idaho residents. You can't claim this credit if someone else, such as a parent, can claim you as a dependent.

The credit is either \$155 each for you, your spouse, and your qualifying dependents or the actual amount of sales tax paid during the year (up to \$250 each). To claim actual costs, include scanned copies of receipts with qualifying food purchases that occurred in Idaho with your return.

Examples of foods that don't qualify for the credit include:

- Candy.
- Soda.
- Restaurant sales of food.
- Food sold in a heated state or heated by a retail seller.
- Food ingredients mixed or combined by a retail seller for a single sale.
- Food sold with an eating utensil provided by a retail seller, such as a plate, knife, fork, spoon, glass, cup, napkin, or straw.

An individual can't qualify for the credit for any month or part of a month for which that person:

- Received assistance from the federal food stamp program,
- Was incarcerated, or
- Lived illegally in the United States

Members of the Armed Forces

You can take the Food Tax Credit if you're a member of the U.S. Armed Forces and you're domiciled in Idaho. You can't take the credit if you live in Idaho but you're a nonresident under the Servicemembers Civil Relief Act.

A spouse or dependent of a nonresident military person stationed in Idaho can be an Idaho resident or part-year resident. The domicile of a dependent child is the same as that of the nonmilitary spouse.

Calculating the Food Tax Credit

Complete the worksheet below.

- To claim your credit: Enter the total next to the instructions for line 43 and on line 43.
- To donate your credit: See the instructions after the worksheet.

Food Tax Credit Worksheet

Yourself:

1. Number of qualified months _____
2. Multiply line 1 by \$12.92.
If qualified for the entire year, enter \$155 _____

Spouse (if joint return):

3. Number of qualified months _____
4. Multiply line 3 by \$12.92.
If qualified for the entire year, enter \$155 _____

Resident dependents claimed on line 6:

5. Enter \$155 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the year, calculate as follows:

Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____
 Number of qualified months _____ x \$12.92 _____

If you have more than four dependents, use additional paper to calculate.

Total credit allowed:

6. Add amounts on lines 2, 4, and 5. Enter total on line 43 _____

Donating Your Food Tax Credit

You can donate your entire Food Tax Credit to the Cooperative Welfare Fund. To donate, check the box on line 43 and enter zero in the column for line 43. Once you make the donation, you can't change it on an amended return.

Note: If you (or your spouse) are age 65 or older and qualify for the credit but Idaho doesn't require you to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov/ITforms. Form 24 is due by April 15, 2026.

Line 44 Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability

You can claim a tax credit of \$100 per person (up to \$300) if **both** of these are true:

- You didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15.
- You maintained a household for an immediate family member who either:
 - Is age 65 or older (*not including* yourself or your spouse).
 - Has a developmental disability (*including* yourself and your spouse).

Line 45 Fuels Tax Refund

You might be eligible for a refund of Idaho special fuels tax you paid if **both** of these are true:

- You bought special fuels (diesel, propane, or natural gas) with Idaho tax included.
- You used this fuel for heating or in off-highway equipment.

You might be eligible for a refund of Idaho gasoline tax you paid on gasoline you bought and then used in unlicensed equipment or auxiliary engines.

Enter the amount from Form 75, Section IV, lines 1 (gasoline) and 2 (special fuels). Generally, sellers don't charge Idaho tax when you buy heating fuel.

Line 46 Idaho Income Tax Withheld

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, and other information forms that show Idaho withholding.

Don't claim credit for tax withheld for other states or federal tax withheld.

Don't include Form W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 47 Form 51 Estimated Payment

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2024 return, if any.

Line 48 Paid by Entity/Withheld/Affected Business Entity (ABE)

Enter the amount from any Form ID K-1s you have. This is the amount of income tax a pass-through entity paid or withheld for you as an Idaho resident owner. Also, include the amount of tax the ABE paid on your individual share of ABE income. **Include a copy of Form ID K-1s** with your income tax return.

Line 49 Tax Reimbursement Incentive Credit

Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

Claim of Right Credit

If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at tax.idaho.gov/taxes/income-tax/individual-income/popular-credits-and-deductions/claim-of-right-income-repayments.

Tax Due or Refund**Line 52 Penalty and Interest**

Penalty: Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Interest and Penalties* page at tax.idaho.gov/penalties.

Interest: We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2026 is 6%.

Idaho Medical Savings Account: If you make an Idaho medical savings account withdrawal that's taxable and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

Line 53 Nonrefundable Credit From a Prior Year Return

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you might be eligible to take a credit for the amount. See Idaho Form 44 to calculate your credit and include it with your return.

Line 54 Total Due

Enter the amount you owe, including penalty and interest, on this line.

Don't send cash. Payments of less than \$1 aren't required. We charge a \$20 fee on all returned checks.

Electronic payments. There's no fee to pay by ACH debit. Our third-party provider charges a convenience fee when you pay by credit card, debit card, or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

Check payments. Make your check or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security number on it, and include it with your return. Don't staple your check to your return or send a check stub.

Line 56 Refund/Apply to 2026**Refund**

Enter the amount of your overpayment from line 55 that you want refunded to you. We don't issue refunds of less than \$1. You have three years from the return's due date (not including extensions) to claim a refund.

We must apply refund money to unpaid Idaho tax liabilities and liabilities owed to some other agencies before issuing a refund for anything that remains. The agency or party seizing the refund must send you notice of the action. Direct questions about a refund seizure to the agency or party that initiated the claim for seizure.

Apply to 2026

If you're filing an original return, apply all or part of the amount on line 55 to your estimated tax for 2026. Subtract the amount you're requesting to be refunded from the amount on line 55. The difference will be applied to your 2026 estimated tax and will not be refunded to you.

Line 57 Direct Deposit

Complete this line if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) account instead of mailing you a check.

If your refund is being forwarded from a U.S. financial institution to a financial institution or agency located outside of the United States, check the box on this line. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

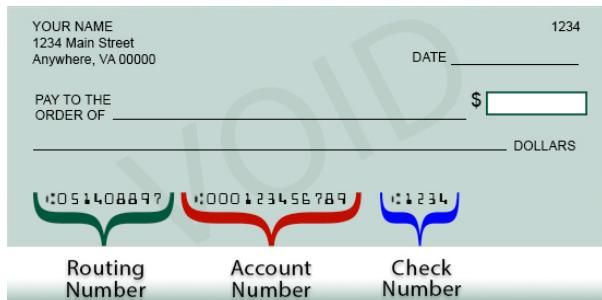
Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

Contact your bank to make sure that it will accept the deposit and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12 or 21 through 32 for bank accounts. For all IDeal accounts, the routing number is 011001234.

Enter the account number you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal account number.

Don't include hyphens, spaces or special symbols. Enter the number left to right and leave any unused boxes blank.



Check the appropriate box for account type. Check **either** checking or savings, but not both. For IDeal accounts, check the box for checking.

The check example above shows where the banking information appears. To locate your IDeal account number, log into your account at www.idsaves.org or call (866) 433-2533 for assistance. You're responsible for the accuracy of this information.

Note: An IDeal account has a maximum balance limit of up to \$350,000 for each beneficiary.

If your financial institution rejects your request for direct deposit, you'll receive a check by mail instead.

Amended Return Only

Complete lines 59 through 62 only if you're filing this return as an amended return.

Line 58 Total Due or Overpaid on This Return

If the total due on line 54 is greater than zero, enter it as a positive amount.

If line 54 is zero, enter the amount of overpayment from line 55 here as a negative amount.

Line 59 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 60 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. (Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.)

Line 61 Amended Tax Due or Refund

Add lines 59 and 60, then subtract line 61. A positive amount is your amended tax due. A negative amount is your amended refund.

Tax Preparer Contact Box

This box applies only if you paid a tax preparer to complete your return. If you check the box, you're authorizing the Tax Commission to discuss your return with the paid preparer identified on the return.

You're also authorizing the paid preparer to do **both** of these:

- Give the Tax Commission any information that's missing from your return.
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments.

You're not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you rather than your preparer, leave the box blank.

Signatures

Who must sign the return?

- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number.
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "UNABLE TO SIGN" in the signature space.
- If you sign with an "X", someone must witness it. Not signing the return will delay processing.