



Form 43 2021 Part-year Resident and Nonresident Income Tax Return

Amended Return? Check the box. See page 15 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2021 or fiscal year beginning _____, ending _____

Please Print or Type: Your first name and initial, Last name, Your Social Security number (required), Spouse's first name and initial, Last name, Spouse's Social Security number (required), Current mailing address, City, State, ZIP code. Forms and instructions available at tax.idaho.gov

If the IRS considers you or your spouse a nonresident alien, check here.

Residency Status: Check one for yourself and one for your spouse, if a joint return. Resident, Idaho Resident on Active Military Duty, Nonresident, Part-year Resident, Military Nonresident.

Enter the full months in Idaho this year. Yourself, Spouse. Enter your current state's abbreviation. Yourself, Spouse.

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) with qualifying dependents

Household: See instructions, page 16. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply. 6a. Yourself 6b. Spouse 6c. Dependents 6d. Total household. List your dependents below.

Idaho Income table with 20 rows (7-20) and 2 columns (Amount, Idaho Amounts). Includes categories like Wages, salaries, tips, etc. and Total Income.

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	Column A - Federal		Column B - Idaho		
Idaho Adjustments	See instructions, page 17.				
	21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21		00	
	22. Moving expenses, alimony paid, and student loan interest	22		00	
	23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23		00	
	24. Penalty on early withdrawal of savings	24		00	
	25. Other deductions. See instructions	25		00	
	26. Total Adjustments. Add lines 21 through 25	26		00	
27. Adjusted Gross Income. Subtract line 26 from line 20	27		00		
	28. Enter amount from federal Form 1040, line 11. Enter amount from line 27 in Column B	28	00	00	
	29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29	00	00	
	30. Subtractions from Form 39NR, Part B, line 27. Include Form 39NR	30	00	00	
	31. Total Adjusted Income. Add lines 28 and 29 minus line 30	31	00	00	
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Standard Deduction for Most People Single or Married Filing Separately: \$12,550 Head of Household: \$18,800 Married Filing Jointly or Qualifying Widow(er): \$25,100 </div> 32. 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 line 63 .. <input type="checkbox"/>	33. Itemized deductions. Include federal Schedule A. Federal limits apply	33		00	
	34. State and local income or general sales taxes included on federal Schedule A	34		00	
	35. Subtract line 34 from line 33. If you don't use federal Schedule A, enter zero	35		00	
	36. Enter the standard deduction for your filing status. See instructions, page 19, to determine amount if not standard	36		00	
	37. Enter the larger of line 35 or line 36.....	37		00	
	38. Idaho percentage. Divide line 31, Column B, by line 31, Column A	38		%	
	39. Multiply amount on line 37 by the percentage on line 38 and enter the result here	39		00	
	40. Qualified business income deduction	40		00	
	41. Idaho taxable income. Subtract lines 39 and 40 from line 31, Column B	41		00	
	42. Tax from table or rate schedule. See instructions, page 53	42		00	
	Credits	43. Income tax paid to other states. Include Form 39NR and other states' returns	43		00
		44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR	44		00
		45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	45		00
		46. Idaho Child Tax Credit. Computed amount from worksheet on page 21	46		00
		47. Line 42 minus lines 43 through 46. If less than zero, enter zero	47		00
Other Taxes	48. Fuels use tax due. Include Form 75	48		00	
	49. Sales/use tax due on untaxed purchases (online, mail order, and other)	49		00	
	50. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	50		00	
	51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	51		00	
	52. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2021..... <input type="checkbox"/>	52		10 00	
	53. Total Tax. Add lines 47 through 52	53		00	

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Donations	I want to donate to:		
	54. Idaho Nongame Wildlife Fund	55. Idaho Children's Trust Fund	
	56. Special Olympics Idaho	57. Idaho Guard and Reserve Family ...	
	58. American Red Cross of Idaho Fund ..	59. Veterans Support Fund	
	60. Idaho Food Bank Fund	61. Opportunity Scholarship Program	
	62. Total Tax Plus Donations. See instructions, page 22. Add lines 53 through 61	62	00
Payments	63. Grocery Credit. Computed amount from worksheet on page 23	63	00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 63		
	To receive your grocery credit , enter the computed amount on line 63		
	64. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR	64	00
	65. Special fuels tax refund Gasoline tax refund Include Form 75	65	00
	66. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	66	00
	67. 2021 Form 51 estimated payments and amount applied from 2020 return	67	00
68. Paid by entity Withheld ABE See instructions. Include Form ID K-1s	68	00	
69. Tax Reimbursement Incentive credit Claim of Right credit See instructions	69	00	
70. Total Payments and Other Credits. Add lines 63 through 69	70	00	
Tax Due	71. Tax Due. If line 62 is more than line 70, subtract line 70 from line 62	71	00
	72. Penalty Interest from the due date Enter total	72	00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal		
	73. Total Due. Add lines 71 and 72. Pay online or make check payable to the Idaho State Tax Commission	73	00
Refund	74. Overpaid. If line 62 is less than 70, subtract lines 62 and 72 from line 70	74	00
	75. Refund. Amount of line 74 to be refunded to you	75	00
	76. Estimated Tax. Amount of line 74 to be applied to your 2022 estimated tax	76	00
77. Direct Deposit. See instructions, page 25. <input type="checkbox"/> Check if final deposit destination is outside of the U.S.			
▪ Routing No. <input style="width:20px;" type="text"/>		Type of Account: <input type="checkbox"/> Checking	
▪ Account No. <input style="width:20px;" type="text"/>		<input type="checkbox"/> Savings	
Amended	78. Total due (line 73) or overpaid (line 74)	78	00
	79. Refund from original return plus additional refunds	79	00
	80. Tax paid with original return plus additional tax paid	80	00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80	81	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)	Taxpayer's phone number
	Paid preparer's signature	Preparer's EIN, SSN, or PTIN	Preparer's phone number
Preparer's address		State	ZIP code
			Date

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.

