



Itemized Deduction Worksheet for Idaho

Complete lines 1-4 *if you plan to itemize deductions*. If you're married and both work or either of you have multiple jobs, complete this worksheet for the highest-paying job.

1. Enter the estimated amount of your 2023 itemized deductions. Itemized deductions are: qualifying mortgage interest, charitable contributions, real estate taxes, medical expenses greater than 7.5% of your income. (See IRS Pub. 505.) Don't include local income taxes or general sales taxes	1	
2. Enter your standard deduction amount for 2023: • \$25,900 if married filing jointly or qualifying widow(er) • \$19,400 if head of household • \$12,950 if single or married filing separately	2	
3. Subtract line 2 from line 1. If less than zero, enter "0"	3	
4. Divide line 3 by \$3,417. Enter only whole numbers (rounding down)	4	

Add the number on line 4 to the number of Idaho allowances you're claiming on line 1 of the Form ID W-4.