



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.

<p>1. Enter the estimated amount of your Tax Year 2025 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 state and local income taxes or general sales taxes</p>	1	
<p>2. Enter your standard deduction amount for Tax Year 2025:</p> <ul style="list-style-type: none"> • \$15,000 if single or married filing separately • \$22,500 if head of household • \$30,000 if married filing jointly or qualifying surviving spouse with qualifying dependents..... 	2	
<p>3. Subtract line 2 from line 1. If less than zero, enter "0"</p>	3	
<p>4. Divide line 3 by \$3,600. Round down to the nearest whole dollar</p>	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, *Employee's Withholding Allowance Certificate*.