

2016 Idaho 2-D Barcode Test Packet

November
2016



November 2016

Dear Software Developer:

Attached is the 2016 tax year 2-D bar code filing test packet for the state of Idaho. Idaho testing will begin after November 7, 2016. Test results will be sent to you by e-mail within two workdays after receiving your test returns.

Idaho 2-D Test Returns:

- Include a cover letter requesting 2-D test return approval. Please include a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments.
- Test returns will be reviewed to ensure they meet the Tax Commission's [Income Tax Substitute Forms Specifications](#). 2-D test return packets will be denied if they are not compliant with those specifications.
- Final approval is not granted until the Tax Commission has the opportunity to run a complete 2-D barcode test through the production scanner. This doesn't occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.
- 2-D test returns will not be accepted by fax. Submit all 2-D test returns in:

PDF format to: substituteforms@tax.idaho.gov

Paper format to: Substitute Forms Document Coordinator
Idaho State Tax Commission
800 Park Blvd, Plaza IV
PO Box 36
Boise, ID 83722

Idaho State Tax Commission Schedule

Our office hours are 7:00 a.m. - 4:00 p.m. MST. Our office is closed on weekends and state holidays. For the rest of 2016, holidays are observed on:

| | |
|-------------|--------------|
| November 11 | Veterans Day |
| November 24 | Thanksgiving |
| December 26 | Christmas |
| January 1 | New Year's |

If you find any errors or have questions about the test returns, please contact the Electronic Data Management Team by e-mail or phone. Please contact Kathy Rowe if you have any questions about the record layout.

We look forward to working with you again this year!

Sincerely,

Electronic Data Management Team
Coordination & Automation Bureau
Idaho State Tax Commission
(208) 332-6632
substituteforms@tax.idaho.gov

Kathy Rowe
Tax Automated Systems Specialist
Idaho State Tax Commission
(208) 334-7823
Kathryn.Rowe@tax.idaho.gov



40
FORM EFO00089
M 08-01-2016

8734
2016

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐
See instructions, page 7, for the reasons
for amending and enter the number. ☐

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

| | | | | |
|-------------------------|---|-----------------------------|---|--|
| PLEASE PRINT OR TYPE | Your first name and initial Sam V | Last name Adamson | Your Social Security number (required) 400-11-5954 | <input type="checkbox"/> Deceased in 2016 |
| | Spouse's first name and initial Mary N | Last name Adamson | Spouse's Social Security number (required) 400-11-5955 | <input type="checkbox"/> Deceased in 2016 |
| | Current mailing address 1030 N Main St | | | |
| | City, State, and Zip Code Pocatello, ID 83202 | | Forms available at tax.idaho.gov | |

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)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. ☐ 1
and 6b, if they apply. Spouse b. ☐

c. List your dependents. If you have more than four, continue on Form 39R.
Enter the total number here c. ☐ 2

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
| Bob | Adamson | 260 90 7080 |
| Sally | Adamson | 123 45 6789 |
| | | |
| | | |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. ☐ 3

INCOME. See instructions, page 7.

| | | | |
|---|----|-------|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | -1000 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | | 00 |
| 9. Total. Add lines 7 and 8 | 9 | -1000 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | -1000 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | | |
|---|--|--|-------|----|
| Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,300 Married filing Jointly or Qualifying Widow(er): \$12,600 | 12. CHECK — | a. If age 65 or older <input checked="" 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 lines 18 and 42. <input type="checkbox"/> | | |
| | 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | | 00 |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 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 7, to determine amount if not standard | 16 | 7550 | 00 |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | | 00 |
| | 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | 12150 | 00 |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | | 00 |
| | 20. Tax from tables or rate schedule. See instructions, page 37 | 20 | | 00 |

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



0 1 6 1 5 0 9 5

| | | | |
|-----------------------------------|----|--|----|
| 21. Tax amount from line 20 | 21 | | 00 |
|-----------------------------------|----|--|----|

CREDITS. Limits apply. See instructions, page 8.

| | | | |
|--|----|--|----|
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | | 00 |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | | 00 |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | | 00 |

| | | | |
|--|----|--|----|
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 |
|--|----|--|----|

| | | | |
|--|----|--|----|
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | | 00 |
|--|----|--|----|

OTHER TAXES. See instructions, page 9.

| | | | |
|---|----|--------------------------|-------|
| 27. Fuels tax due. Include Form 75 | 27 | | 00 |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | | 00 |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... | 31 | <input type="checkbox"/> | 10 00 |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | | 10 00 |

DONATIONS. See instructions, page 9. I want to donate to:

| | | | |
|---|---|----|----|
| 33. Nongame Wildlife Conservation Fund | 34. Idaho Children's Trust Fund | | |
| 35. Special Olympics Idaho | 36. Idaho Guard and Reserve Family ... | | |
| 37. American Red Cross of Idaho Fund | 38. Veterans Support Fund | | |
| 39. Idaho Foodbank Fund | 40. Opportunity Scholarship Program ... | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | 10 | 00 |

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

| | | | |
|---|-----|-----|----|
| 42. Grocery credit. Computed Amount (from worksheet) | 320 | | |
| To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/> | | | |
| To receive your grocery credit, enter the computed amount on line 42 | | | |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 |
| 44. Special fuels tax refund Gasoline tax refund Include Form 75 | 44 | | 00 |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | 200 | 00 |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 46 | | 00 |
| 47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 | 47 | | 00 |
| 48. Reimbursement Incentive Act credit Claim of Right credit See instructions | 48 | | 00 |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | | 00 |

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.

| | | | |
|--|----|-----|----|
| 50. TAX DUE. Subtract line 49 from line 41 | | | 00 |
| 51. Penalty Interest from the due date Enter total | 51 | | 00 |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | | 00 |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | 510 | 00 |
| 54. REFUND. Amount of line 53 to be refunded to you | | 510 | 00 |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | | 00 |

56. DIRECT DEPOSIT. See instructions, page 12. ☐ Check if final deposit destination is outside the U.S.

* Routing No.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3 | 2 | 4 | 1 | 7 | 3 | 6 | 2 | 5 |
|---|---|---|---|---|---|---|---|---|

 * Account No.

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 0 | 1 | 1 | 1 | 2 | 1 | 3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

 Type of ☒ Checking Account: ☐ Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

| | | | |
|--|----|--|----|
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 |
| 58. Refund from original return plus additional refunds | 58 | | 00 |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | | 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) |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN |
| Paid preparer's signature | | Preparer's address and phone number |





FOR 40
EFO00089
M 08-01-2016

8734
2016

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐
See instructions, page 7, for the reasons
for amending and enter the number. ☐

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

PLEASE PRINT OR
TYPE

| | | | |
|--|--------------------------|---|--|
| Your first name and initial Sam N | Last name Cook | Your Social Security number (required) 400-11-5951 | <input type="checkbox"/> Deceased in 2016 |
| Spouse's first name and initial | Last name | Spouse's Social Security number (required) | <input type="checkbox"/> Deceased in 2016 |
| Current mailing address 121 Torch Rd | | Forms available at tax.idaho.gov | |
| City, State, and Zip Code Boise ID 83703 | | | |

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)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. ☐ 1
and 6b, if they apply. Spouse b. ☐

c. List your dependents. If you have more than four, continue on Form 39R.
Enter the total number here c. ☐ 10

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
| Sally | Cook | 400 11 5962 |
| Suzy | Cook | 400 11 5963 |
| Sammy | Cook | 400 11 5964 |
| Sandy | Cook | 400 11 5965 |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. ☐ 11

INCOME. See instructions, page 7.

| | | | |
|---|----|--------|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | 112398 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | 4855 | 00 |
| 9. Total. Add lines 7 and 8 | 9 | 117253 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | 36964 | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | 80289 | 00 |

TAX COMPUTATION. See instructions, page 7.

**Standard
Deduction
For Most
People**

Single or
Married filing
Separately:
\$6,300

Head of
Household:
\$9,300

Married filing
Jointly or
Qualifying
Widow(er):
\$12,600

12. CHECK —
- a. If age 65 or older ☐ Yourself ☐ Spouse
 - b. If blind ☐ Yourself ☐ Spouse
 - c. If your parent or someone else can claim you as a dependent,
check here and enter zero on lines 18 and 42. ☐

| | | | |
|--|----|-------|----|
| 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | 32289 | 00 |
| 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 14 | 1000 | 00 |
| 15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero | 15 | 31289 | 00 |
| 16. Standard deduction. See instructions, page 7, 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 | 49000 | 00 |
| 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | 44550 | 00 |
| 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 4450 | 00 |
| 20. Tax from tables or rate schedule. See instructions, page 37 | 20 | 103 | 00 |

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



0 1 6 1 5 0 9 5

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------|---|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21. Tax amount from line 20 | 21 | 103 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CREDITS. Limits apply. See instructions, page 8. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | 103 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTHER TAXES. See instructions, page 9. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27. Fuels tax due. Include Form 75 | 27 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... <input type="checkbox"/> | 31 | 10 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | 113 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DONATIONS. See instructions, page 9. I want to donate to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33. Nongame Wildlife Conservation Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34. Idaho Children's Trust Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35. Special Olympics Idaho | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36. Idaho Guard and Reserve Family | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37. American Red Cross of Idaho Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38. Veterans Support Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39. Idaho Foodbank Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40. Opportunity Scholarship Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | 113 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42. Grocery credit. Computed Amount (from worksheet) 1100 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input checked="" type="checkbox"/> To receive your grocery credit, enter the computed amount on line 42 | 42 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44. Special fuels tax refund Gasoline tax refund Include Form 75 | 44 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 46 | 1550 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 | 47 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48. Reimbursement Incentive Act credit Claim of Right credit See instructions | 48 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | 1550 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50. TAX DUE. Subtract line 49 from line 41 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51. Penalty Interest from the due date Enter total | 51 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | 1437 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54. REFUND. Amount of line 53 to be refunded to you | | 1437 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 56. DIRECT DEPOSIT. See instructions, page 12. <input type="checkbox"/> Check if final deposit destination is outside the U.S. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| • Routing No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>8</td><td>6</td><td>0</td><td>5</td><td>4</td><td>9</td><td>6</td><td>8</td><td>6</td></tr></table> | | 8 | 6 | 0 | 5 | 4 | 9 | 6 | 8 | 6 | • Account No. <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>3</td><td>8</td><td>9</td><td>4</td><td>3</td><td>6</td><td>2</td><td>6</td><td>8</td><td>0</td><td>8</td><td>0</td><td>2</td><td>3</td><td>1</td><td>2</td><td>1</td></tr></table> | | 3 | 8 | 9 | 4 | 3 | 6 | 2 | 6 | 8 | 0 | 8 | 0 | 2 | 3 | 1 | 2 | 1 |
| 8 | 6 | 0 | 5 | 4 | 9 | 6 | 8 | 6 | | | | | | | | | | | | | | | | | | | | | |
| 3 | 8 | 9 | 4 | 3 | 6 | 2 | 6 | 8 | 0 | 8 | 0 | 2 | 3 | 1 | 2 | 1 | | | | | | | | | | | | | |
| | | Type of <input checked="" type="checkbox"/> Checking Account: <input type="checkbox"/> Savings | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 58. Refund from original return plus additional refunds | 58 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid preparer's signature | | Preparer's address and phone number | | | | | | | | | | | | | | | | | | | | | | | | | | | |



| |
|------------------------|
| Social Security number |
|------------------------|

| | | | | |
|--|---|---|----|----|
| 1. If single, enter \$31,668, or if married filing jointly, enter \$47,502 | 1 | | 00 | |
| 2. Federal Railroad Retirement benefits received | 2 | | 00 | |
| 3. Social Security benefits received | 3 | | 00 | |
| 4. Line 1 minus lines 2 and 3. If less than zero, enter zero | 4 | | 00 | |
| 5. Qualified retirement benefits included in federal income | 5 | | 00 | |
| 6. Enter the smaller of line 4 or 5 here and on Part B, line 8 | | 6 | | 00 |

Social Security number

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

| | | |
|---|---|----|
| 1. Credit for contributions to Idaho educational entities | 1 | 00 |
| 2. Credit for contributions to Idaho youth and rehabilitation facilities | 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 |

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse don't qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
3. List each family member you're claiming:

| Name of Family Member | | Social Security Number of Family Member | Relationship to Person Filing Return | Date of Birth of Family Member | Check Here if Developmentally Disabled |
|-----------------------|-----------|--|---|-----------------------------------|--|
| First Name | Last Name | | | | |
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|---|--|--|--|----------|-----------|
| 4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 43. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.) | | | | 4 | 00 |
|---|--|--|--|----------|-----------|

[illegible]



40
FORM EFC00089
M 08-01-2016

8734
2016

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐
See instructions, page 7, for the reasons
for amending and enter the number.

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

PLEASE PRINT OR
TYPE

| | | | |
|--|-------------------------|---|--|
| Your first name and initial Dennis A | Last name Cox | Your Social Security number (required) 400-11-5952 | <input type="checkbox"/> Deceased in 2016 |
| Spouse's first name and initial Edna | Last name Cox | Spouse's Social Security number (required) 400-11-5953 | <input type="checkbox"/> Deceased in 2016 |
| Current mailing address 9374 Blue Heron | | Forms available at tax.idaho.gov | |
| City, State, and Zip Code Middleton ID 83644 | | | |

FILING STATUS. Check only one box.
If married filing jointly or separately, enter spouse's
name and Social Security number above.

- ☐ Single
- ☒ Married filing jointly
- ☐ Married filing separately
- ☐ Head of household
- ☐ Qualifying widow(er)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. and 6b, if they apply. Spouse b.

c. List your dependents. If you have more than four, continue on Form 39R.
Enter the total number here _____ c.

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
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d. Total exemptions. Add lines 6a through 6c. Must match federal return _____ d.

INCOME. See instructions, page 7.

| | | | |
|---|----|-------|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | 50000 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | 100 | 00 |
| 9. Total. Add lines 7 and 8 | 9 | 50100 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | 100 | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | 50000 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | | |
|---|--|--|-------|----|
| Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,300 Married filing Jointly or Qualifying Widow(er): \$12,600 | 12. CHECK — | a. If age 65 or older <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/> | | |
| | 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | | 00 |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 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 7, to determine amount if not standard | 16 | 15100 | 00 |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | 34900 | 00 |
| | 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | 8100 | 00 |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 26800 | 00 |
| | 20. Tax from tables or rate schedule. See instructions, page 37 | 20 | 1483 | 00 |

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



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| 21. Tax amount from line 20 | 21 | 1483 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CREDITS. Limits apply. See instructions, page 8. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | 100 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | 240 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | 325 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | 665 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | 818 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTHER TAXES. See instructions, page 9. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27. Fuels tax due. Include Form 75 | 27 | 49 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | 152 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | 75 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... <input checked="" type="checkbox"/> | 31 | 10 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | 1094 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DONATIONS. See instructions, page 9. I want to donate to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33. Nongame Wildlife Conservation Fund | 34. Idaho Children's Trust Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35. Special Olympics Idaho | 36. Idaho Guard and Reserve Family | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37. American Red Cross of Idaho Fund | 38. Veterans Support Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39. Idaho Foodbank Fund | 40. Opportunity Scholarship Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | 1094 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42. Grocery credit. Computed Amount (from worksheet) | 220 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To receive your grocery credit, enter the computed amount on line 42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 42 | 220 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44. Special fuels tax refund <u>182</u> Gasoline tax refund <u>47</u> Include Form 75 | 43 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 44 | 229 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 45 | 3000 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47. Pass-through income tax. Withheld <u>50</u> Paid by entity <u>150</u> Include Form(s) ID K-1 | 46 | 200 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48. Reimbursement Incentive Act credit <u>100</u> Claim of Right credit <u>100</u> See instructions | 47 | 200 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 48 | 200 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | 4049 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50. TAX DUE. Subtract line 49 from line 41 | 50 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51. Penalty <u> </u> Interest from the due date <u> </u> Enter total | 51 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | 2955 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54. REFUND. Amount of line 53 to be refunded to you | 54 | 1975 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | 980 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 56. DIRECT DEPOSIT. See instructions, page 12. <input type="checkbox"/> Check if final deposit destination is outside the U.S. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| • Routing No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>6</td><td>8</td><td>6</td><td>9</td><td>4</td><td>5</td><td>0</td><td>6</td><td>8</td></tr></table> | | 6 | 8 | 6 | 9 | 4 | 5 | 0 | 6 | 8 | • Account No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>9</td><td>2</td><td>1</td><td>3</td><td>2</td><td>0</td><td>8</td><td>0</td><td>8</td><td>6</td><td>6</td><td>2</td><td>3</td><td>4</td><td>9</td><td>8</td><td>3</td></tr></table> | | 9 | 2 | 1 | 3 | 2 | 0 | 8 | 0 | 8 | 6 | 6 | 2 | 3 | 4 | 9 | 8 | 3 |
| 6 | 8 | 6 | 9 | 4 | 5 | 0 | 6 | 8 | | | | | | | | | | | | | | | | | | | | | |
| 9 | 2 | 1 | 3 | 2 | 0 | 8 | 0 | 8 | 6 | 6 | 2 | 3 | 4 | 9 | 8 | 3 | | | | | | | | | | | | | |
| | | Type of <input type="checkbox"/> Checking | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Account: <input checked="" type="checkbox"/> Savings | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 58. Refund from original return plus additional refunds | 58 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid preparer's signature | | Preparer's address and phone number | | | | | | | | | | | | | | | | | | | | | | | | | | | |



IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

2016

| | |
|-----------------------------------|---------------------------------------|
| Name(s) as shown on return Cox | Social Security number 400-11-5952 |
|-----------------------------------|---------------------------------------|

A. Additions. See instructions, page 20.

| | | | |
|--|---|-----|----|
| 1. Federal net operating loss carryover included in Form 40, line 7 | 1 | 100 | 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 computations | 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 | 100 | 00 |

B. Subtractions. See instructions, page 20.

| | | | |
|---|-----|------------------|----|
| 1. Idaho net operating loss carryover | 100 | | |
| Idaho net operating loss carryback | | Enter total here | |
| 2. State income tax refund, if included in federal income | 1 | 100 | 00 |
| 3. Interest from U.S. Government obligations | 2 | | 00 |
| 4. Energy efficiency upgrades | 3 | | 00 |
| 5. Alternative energy devices deduction | 4 | | 00 |
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C. Retirement Benefits Deduction. See instructions, page 21, for qualified retirement benefits.

| | | | |
|--|---|--|----|
| 1. If single, enter \$31,668, or if married filing jointly, enter \$47,502 | 1 | | 00 |
| 2. Federal Railroad Retirement benefits received | 2 | | 00 |
| 3. Social Security benefits received | 3 | | 00 |
| 4. Line 1 minus lines 2 and 3. If less than zero, enter zero | 4 | | 00 |
| 5. Qualified retirement benefits included in federal income | 5 | | 00 |
| 6. Enter the smaller of line 4 or 5 here and on Part B, line 8 | 6 | | 00 |

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

2016

| | |
|----------------------------|-------------------------------|
| Name(s) as shown on return | Social Security number or EIN |
|----------------------------|-------------------------------|

PART I — BUSINESS INCOME TAX CREDITS

| | Credit Allowed | | Carryover |
|--|----------------|--|-----------|
| 1. Investment tax credit. Include Form 49 | 1 | | ▪ |
| 2. Credit for production equipment using post-consumer waste | 2 | | ▪ |
| 3. Promoter-sponsored event credit | 3 | | |
| 4. Credit for qualifying new employees. Include Form 55..... | 4 | | ▪ |
| 5. Credit for Idaho research activities. Include Form 67..... | 5 | | ▪ |
| 6. Broadband equipment investment credit. Include Form 68..... | 6 | | ▪ |
| 7. Small employer investment tax credit. Include Form 83..... | 7 | | ▪ |
| 8. Small employer real property improvement tax credit. Include Form 84..... | 8 | | ▪ |
| 9. Small employer new jobs tax credit. Include Form 85..... | 9 | | ▪ |
| 10. Biofuel infrastructure investment tax credit. Include Form 71..... | 10 | | ▪ |
| 11. Total business income tax credits allowed. Add lines 1 through 11 | 11 | | |

PART II — TAX FROM RECAPTURE OF BUSINESS INCOME TAX CREDITS

| Tax from recapture of: | | |
|--|---|--|
| 1. Investment tax credit. Include Form 49R..... | 1 | |
| 2. Broadband equipment investment credit. Include Form 68R | 2 | |
| 3. Small employer investment tax credit. Include Form 83R | 3 | |
| 4. Small employer real property improvement tax credit. Include Form 84R..... | 4 | |
| 5. Small employer new jobs tax credit. Include Form 85R | 5 | |
| 6. Biofuel infrastructure investment tax credit. Include Form 71R | 6 | |
| 7. Total tax from recapture of business income tax credits. Add lines 1 through 6..... | 7 | |

IDAHO FUELS USE REPORT

FOR FUEL BOUGHT ON OR AFTER JULY 1, 2015

| | | |
|---|-----------------------------|--|
| PLEASE PRINT OR TYPE | Name | Social Security Number |
| | Assumed Business Name (DBA) | <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> |
| | Address | Federal Employer Identification Number |
| | City, State, and Zip Code | <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> |

Section I. FILING PERIOD Beginning _____, _____ and ending • _____, _____

Use this form for fuel purchased on or after July 1, 2015.

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

State use only

| | |
|--|--|
| | |
|--|--|

Section II. BUSINESS ACTIVITIES Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

- | | |
|--|---|
| IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in | *IDAHO TAX-PAID gasoline used in |
| 1. <input type="checkbox"/> Stationary engines | 10. <input type="checkbox"/> Stationary engines |
| 2. <input type="checkbox"/> Unregistered equipment (list) _____ | 11. <input type="checkbox"/> Unregistered equipment (list) _____ |
| 3. <input type="checkbox"/> Refrigeration unit with separate tank | 12. <input type="checkbox"/> Refrigeration unit with separate tank |
| 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV) | 13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC) |
| 5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC) | 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV) |
| 6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV) | 15. <input type="checkbox"/> Aircraft (see instructions) |
| 7. <input type="checkbox"/> Federal, state, and local government motor vehicles | 16. <input type="checkbox"/> Commercial motor boat |
| 8. <input type="checkbox"/> Aircraft (see instructions) | 17. <input type="checkbox"/> Other (describe) _____ |
| 9. <input type="checkbox"/> Other (describe) _____ | |
- * Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.

Section IV. Total refund or tax due

Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.

- | | |
|---|--|
| 1. Gasoline tax refund from page 2, Section V, line 5..... | \$ |
| 2. Special fuels tax refund from page 2, Section V, line 6 | \$ |
| 3. Gasoline tax due from page 2, Section VI, line 4..... | \$ |
| 4. Special fuels tax due from page 2, Section VI, line 5 | \$ |
| 5. Total of use tax due from page 2, Section VII, line 8 | \$ |
| <input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____ | |
| 6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference..... | <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> |
| 7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference..... | <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> |

| | | |
|---------------------------|---|------------------------------|
| <input type="checkbox"/> | 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 | Authorized signature | Date |
| | Title | Daytime phone |
| Paid preparer's signature | | Preparer's EIN, SSN, or PTIN |
| Address and phone number | | |

Call 334-7660 in the Boise area or toll-free at (800) 972-7660.

MAIL TO:
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

| Section V. FUELS TAX REFUND | A** Gasoline | B Av Gas | C Jet Fuel | D** Undyed Diesel* | E** Propane | F** CNG | G** LNG | H Totals |
|--|-------------------------|---------------------|-----------------------|-------------------------------|------------------------|--------------------|--------------------|---------------------|
| 1. Total tax-paid gallons purchased from all sources (whole gallons) .. ▫ | | | | | | | | |
| 2. Total nontaxable gallons (whole gallons)..... ▫ | | | | | | | | |
| 3. Tax rate | .32 | .07 | .06 | .32 | .232 | .32 | .349 | |
| 4. Fuels tax refund | | | | | | | | |
| 5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1..... | | | | | | | | |
| 6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2..... | | | | | | | | |

| Section VI. FUELS TAX DUE | A** Gasoline | B Av Gas | C Jet Fuel | D** Undyed Diesel* | E** Propane | F** CNG | G** LNG | H Totals |
|--|-------------------------|---------------------|-----------------------|-------------------------------|------------------------|--------------------|--------------------|---------------------|
| 1. Taxable gallons (whole gallons) | | | | | | | | |
| 2. Tax rate | .32 | .07 | .06 | .32 | .232 | .32 | .349 | |
| 3. Fuels tax due..... | | | | | | | | |
| 4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3..... | | | | | | | | |
| 5. Special fuels tax due. Add line 3, columns D, E & F, and G. Enter here and on page 1, Section IV, line 4..... | | | | | | | | |

| Section VII. USE TAX DUE | A** Gasoline | B Av Gas | C Jet Fuel | D** Undyed Diesel* | E** Propane | F** CNG | G** LNG | H Totals |
|--|-------------------------|---------------------|-----------------------|-------------------------------|------------------------|--------------------|--------------------|---------------------|
| 1. Number of gallons from Section V, line 2 | | | | | | | | |
| 2. Average price per gallon (carry 4 decimal places x.xxxx).... ▫ | | | | | | | | |
| 3. Less state fuels tax/gallon | | | | | | | | |
| 4. Less federal fuels tax/gallon | | | | | | | | |
| 5. The base cost per gallon (line 2 less 3 & 4) | | | | | | | | |
| 6. Total amount subject to use tax (multiply line 1 by line 5) | | | | | | | | |
| 7. Use tax due (multiply line 6 by 6%)..... | | | | | | | | |
| 8. Use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5..... | | | | | | | | |

* Includes Biodiesel and Biodiesel Blends

** Rate change effective July 1, 2015



40
R EFO00089
M 08-01-2016

8734
2016

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐
See instructions, page 7, for the reasons
for amending and enter the number.

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

PLEASE PRINT OR
TYPE

| | | | |
|---|--------------------------|---|--|
| Your first name and initial Ted N | Last name Noon | Your Social Security number (required) 400-11-5950 | <input type="checkbox"/> Deceased in 2016 |
| Spouse's first name and initial | Last name | Spouse's Social Security number (required) | <input type="checkbox"/> Deceased in 2016 |
| Current mailing address 13 Winners Circle Dr | | Forms available at tax.idaho.gov | |
| City, State, and Zip Code Horseshoe Bend ID 83626 | | | |

FILING STATUS. Check only one box.
If married filing jointly or separately, enter spouse's
name and Social Security number above.

- ☒ Single
- ☐ Married filing jointly
- ☐ Married filing separately
- ☐ Head of household
- ☐ Qualifying widow(er)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. 0
and 6b, if they apply. Spouse b.

c. List your dependents. If you have more than four, continue on Form 39R.
Enter the total number here c.

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
| | | |
| | | |
| | | |
| | | |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. 0

INCOME. See instructions, page 7.

| | | | |
|---|----|-------|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | 10000 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | | 00 |
| 9. Total. Add lines 7 and 8 | 9 | 10000 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | 10000 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | | |
|---|--|---|------|----|
| Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,300 Married filing Jointly or Qualifying Widow(er): \$12,600 | 12. 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 lines 18 and 42. <input checked="" type="checkbox"/> | | |
| | 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | | 00 |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 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 7, to determine amount if not standard | 16 | 6300 | 00 |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | 3700 | 00 |
| | 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | | 00 |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 3700 | 00 |
| 20. Tax from tables or rate schedule. See instructions, page 37 | | 20 | 109 | 00 |

Don't staple

Continue to page 2.


MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



0 1 6 1 5 0 9 5

| | | | |
|---|---|--|---|
| 21. Tax amount from line 20 | 21 | 109 | 00 |
| CREDITS. Limits apply. See instructions, page 8. | | | |
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | 00 | |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | 00 | |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | 00 | |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | 109 | 00 |
| OTHER TAXES. See instructions, page 9. | | | |
| 27. Fuels tax due. Include Form 75 | 27 | | 00 |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | | 00 |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... <input type="checkbox"/> | 31 | 10 | 00 |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | 119 | 00 |
| DONATIONS. See instructions, page 9. I want to donate to: | | | |
| 33. Nongame Wildlife Conservation Fund * 5 | 34. Idaho Children's Trust Fund * 5 | | |
| 35. Special Olympics Idaho * 5 | 36. Idaho Guard and Reserve Family ... * 5 | | |
| 37. American Red Cross of Idaho Fund * 5 | 38. Veterans Support Fund * 5 | | |
| 39. Idaho Foodbank Fund * 5 | 40. Opportunity Scholarship Program ... * 5 | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | 159 | 00 |
| PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. | | | |
| 42. Grocery credit. Computed Amount (from worksheet) | 42 | | 00 |
| To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/> | | | |
| To receive your grocery credit, enter the computed amount on line 42 | | | |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 |
| 44. Special fuels tax refund Gasoline tax refund Include Form 75 | 44 | | 00 |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | | 00 |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 46 | | 00 |
| 47. Pass-through income tax. Withheld * Paid by entity * Include Form(s) ID K-1 | 47 | | 00 |
| 48. Reimbursement Incentive Act credit * Claim of Right credit * See instructions | 48 | | 00 |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | | 00 |
| TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. | | | |
| 50. TAX DUE. Subtract line 49 from line 41 | | 159 | 00 |
| 51. Penalty * 10 Interest from the due date * 5 Enter total | 51 | 15 | 00 |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | 174 | 00 |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | | 00 |
| 54. REFUND. Amount of line 53 to be refunded to you | | | 00 |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | | 00 |
| 56. DIRECT DEPOSIT. See instructions, page 12. <input type="checkbox"/> Check if final deposit destination is outside the U.S. | | | |
| * Routing No. <input type="text"/> | | * Account No. <input type="text"/> | |
| | | Type of <input type="checkbox"/> Checking | Account: <input type="checkbox"/> Savings |
| AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. | | | |
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 |
| 58. Refund from original return plus additional refunds | 58 | | 00 |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | | 00 |
| <input type="checkbox"/> 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) | |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN | |
| Paid preparer's signature | | Preparer's address and phone number | |


0 1 6 1 5 2 9 5



40
FORM EFO00089
M 08-01-2016

8734

2016

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☒
See instructions, page 7, for the reasons
for amending and enter the number. ☐ 4

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

PLEASE PRINT OR
TYPE

| | | | |
|---|----------------------------|---|--|
| Your first name and initial Ted M | Last name Norris | Your Social Security number (required) 400-11-5956 | <input type="checkbox"/> Deceased in 2016 |
| Spouse's first name and initial | Last name | Spouse's Social Security number (required) | <input type="checkbox"/> Deceased in 2016 |
| Current mailing address 13 Winners Circle Dr | | Forms available at tax.idaho.gov | |
| City, State, and Zip Code Horseshoe Bend ID 83626 | | | |

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)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. ☐ 1
Spouse b. ☐

c. List your dependents. If you have more than four, continue on Form 39R.
Enter the total number here c. ☐ 2

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
| John | Norris | 400 11 5970 |
| Sam | Norris | 400 11 5971 |
| | | |
| | | |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. ☐ 3

INCOME. See instructions, page 7.

| | | | |
|--|----|-------|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return | 7 | 26125 | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R | 8 | | 00 |
| 9. Total. Add lines 7 and 8 | 9 | 26125 | 00 |
| 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R | 10 | | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | 26125 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | | |
|---|--|--|-------|----|
| Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,300 Married filing Jointly or Qualifying Widow(er): \$12,600 | 12. 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 lines 18 and 42. <input type="checkbox"/> | | |
| | 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | | 00 |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 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 7, to determine amount if not standard | 16 | 9300 | 00 |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | 16825 | 00 |
| | 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | 12150 | 00 |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 4675 | 00 |
| | 20. Tax from tables or rate schedule. See instructions, page 37 | 20 | 110 | 00 |

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



0 1 6 1 5 0 9 5

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------|--|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|
| 21. Tax amount from line 20 | 21 | 110 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CREDITS. Limits apply. See instructions, page 8. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | 110 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OTHER TAXES. See instructions, page 9. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27. Fuels tax due. Include Form 75 | 27 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... <input checked="" type="checkbox"/> | 31 | 10 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | 110 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DONATIONS. See instructions, page 9. I want to donate to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33. Nongame Wildlife Conservation Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34. Idaho Children's Trust Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35. Special Olympics Idaho | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36. Idaho Guard and Reserve Family | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37. American Red Cross of Idaho Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38. Veterans Support Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39. Idaho Foodbank Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40. Opportunity Scholarship Program | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | 110 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PAYMENTS AND OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42. Grocery credit. Computed Amount (from worksheet) 300 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/> To receive your grocery credit, enter the computed amount on line 42 | 42 | 300 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44. Special fuels tax refund Gasoline tax refund Include Form 75 | 44 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | 100 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 46 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 | 47 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 48. Reimbursement Incentive Act credit Claim of Right credit See instructions | 48 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | 400 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50. TAX DUE. Subtract line 49 from line 41 | | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51. Penalty Interest from the due date Enter total | 51 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | 290 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 54. REFUND. Amount of line 53 to be refunded to you | | 290 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 56. DIRECT DEPOSIT. See instructions, page 12. <input type="checkbox"/> Check if final deposit destination is outside the U.S. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of <input type="checkbox"/> Checking | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Account: <input checked="" type="checkbox"/> Savings | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| • Routing No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>3</td><td>2</td><td>4</td><td>6</td><td>0</td><td>6</td><td>1</td><td>2</td><td>3</td></tr></table> • Account No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>9</td><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | | | | 3 | 2 | 4 | 6 | 0 | 6 | 1 | 2 | 3 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | | | | | | | | |
| 3 | 2 | 4 | 6 | 0 | 6 | 1 | 2 | 3 | | | | | | | | | | | | | | | | | | | | | |
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | | | | | | | | | | | | | | | | | | | | | |
| AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | 290 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 58. Refund from original return plus additional refunds | 58 | 100 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | 390 | 00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid preparer's signature | | Preparer's address and phone number | | | | | | | | | | | | | | | | | | | | | | | | | | | |



IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐
 See instructions, page 7, for the reasons
 for amending and enter the number. ☐

State Use Only

For calendar year 2016, or fiscal year beginning _____, ending _____

| | | | | |
|-----------------------------|--|---------------------------|--|---|
| PLEASE PRINT OR TYPE | Your first name and initial Clint | Last name Smith | Your Social Security number (required) 400-11-5957 | <input type="checkbox"/> Deceased in 2016 |
| | Spouse's first name and initial | Last name | Spouse's Social Security number (required) | <input type="checkbox"/> Deceased in 2016 |
| | Current mailing address 9100 Lansing St | | Forms available at tax.idaho.gov | |
| | City, State, and Zip Code Middleton ID 83644 | | | |

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)

6. EXEMPTIONS. If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. ☐ 1
 and 6b, if they apply. Spouse b. ☐

c. List your dependents. If you have more than four, continue on Form 39R.
 Enter the total number here c. ☐

| First name | Last name | Social Security number |
|------------|-----------|------------------------|
| | | |
| | | |
| | | |
| | | |

d. Total exemptions. Add lines 6a through 6c. Must match federal return d. ☐ 1

INCOME. See instructions, page 7.

| | | |
|---|----|----|
| 7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. 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 23. Include Form 39R | 10 | 00 |
| 11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 | 11 | 00 |

TAX COMPUTATION. See instructions, page 7.

| | | | |
|---|--|---|---------|
| Standard Deduction For Most People Single or Married filing Separately: \$6,300 Head of Household: \$9,300 Married filing Jointly or Qualifying Widow(er): \$12,600 | 12. 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 lines 18 and 42. <input type="checkbox"/> | |
| | 13. Itemized deductions. Include federal Schedule A. Federal limits apply | 13 | 00 |
| | 14. All state and local income or general sales taxes included on federal Schedule A, line 5 | 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 7, to determine amount if not standard | 16 | 6300 00 |
| | 17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero | 17 | 00 |
| | 18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply | 18 | 4050 00 |
| | 19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero | 19 | 00 |
| | 20. Tax from tables or rate schedule. See instructions, page 37 | 20 | 00 |

Don't staple

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



| | | | |
|---|---|--|----|
| 21. Tax amount from line 20 | 21 | | 00 |
| CREDITS. Limits apply. See instructions, page 8. | | | |
| 22. Income tax paid to other states. Include Form 39R and a copy of other state return | 22 | 00 | |
| 23. Total credits from Form 39R, Part E, line 4. Include Form 39R | 23 | 00 | |
| 24. Total business income tax credits from Form 44, Part I, line 11. Include Form 44 | 24 | 00 | |
| 25. TOTAL CREDITS. Add lines 22 through 24 | 25 | | 00 |
| 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero | 26 | | 00 |
| OTHER TAXES. See instructions, page 9. | | | |
| 27. Fuels tax due. Include Form 75 | 27 | | 00 |
| 28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) | 28 | | 00 |
| 29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 | 29 | | 00 |
| 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 30 | | 00 |
| 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2016..... <input type="checkbox"/> | 31 | 10 | 00 |
| 32. TOTAL TAX. Add lines 26 through 31 | 32 | | 00 |
| DONATIONS. See instructions, page 9. I want to donate to: | | | |
| 33. Nongame Wildlife Conservation Fund | 34. Idaho Children's Trust Fund | | |
| 35. Special Olympics Idaho | 36. Idaho Guard and Reserve Family | | |
| 37. American Red Cross of Idaho Fund | 38. Veterans Support Fund | | |
| 39. Idaho Foodbank Fund | 40. Opportunity Scholarship Program | | |
| 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 | 41 | | 00 |
| PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. | | | |
| 42. Grocery credit. Computed Amount (from worksheet) * 100 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/> To receive your grocery credit, enter the computed amount on line 42 | 42 | 100 | 00 |
| 43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R | 43 | | 00 |
| 44. Special fuels tax refund Gasoline tax refund Include Form 75 | 44 | | 00 |
| 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding | 45 | | 00 |
| 46. 2016 Form 51 payment(s) and amount applied from 2015 return | 46 | | 00 |
| 47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 | 47 | | 00 |
| 48. Reimbursement Incentive Act credit Claim of Right credit See instructions | 48 | | 00 |
| 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 | 49 | 100 | 00 |
| TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. | | | |
| 50. TAX DUE. Subtract line 49 from line 41 | | | 00 |
| 51. Penalty Interest from the due date Enter total | 51 | | 00 |
| Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/> | | | |
| 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission..... | 52 | | 00 |
| 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid | 53 | 100 | 00 |
| 54. REFUND. Amount of line 53 to be refunded to you | | 100 | 00 |
| 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2017 estimated tax | 55 | | 00 |
| 56. DIRECT DEPOSIT. See instructions, page 12. <input type="checkbox"/> Check if final deposit destination is outside the U.S. | | | |
| • Routing No. <input type="text"/> | | • Account No. <input type="text"/> | |
| | | Type of <input type="checkbox"/> Checking Account: <input type="checkbox"/> Savings | |
| AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. | | | |
| 57. Total due (line 52) or overpaid (line 53) on this return | 57 | | 00 |
| 58. Refund from original return plus additional refunds | 58 | | 00 |
| 59. Tax paid with original return plus additional tax paid | 59 | | 00 |
| 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 | 60 | | 00 |
| <input type="checkbox"/> 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) • | |
| Date | Taxpayer's phone | Preparer's EIN, SSN, or PTIN • | |
| Paid preparer's signature • | | Preparer's address and phone number | |

