

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 Plotting for	Last name Jailbreak	Your Social Security number (required)	<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		Forms available at tax.idaho.gov	
	City, State, and Zip Code			

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. 1

c. List your dependents. If you have more than four, continue on Form 39R. Enter the total number here 1

First name	Last name	Social Security number

d. Total exemptions. Add lines 6a through 6c. Must match federal return 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	35,500	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	1,500	00
9. Total. Add lines 7 and 8	9	37,000	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	0	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	37,000	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	0	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	0	00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16	12,600	00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17	24,400	00
	18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply	18	12,150	00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19	12,250	00
	20. Tax from tables or rate schedule. See instructions, page 37	20	458	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	458	00
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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	458	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	468	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)			
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		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	0	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		468	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		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. Check if final deposit destination is outside the U.S.

• Routing No. • Account No. 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
Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Preparer's address and phone number



IDAHO SUPPLEMENTAL SCHEDULE
For Form 40, Resident Returns Only

Name(s) as shown on return _____ Social Security number _____

A. Additions. See instructions, page 20.

1. Federal net operating loss carryover included in Form 40, line 7	1		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	1,500	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	1,500	00

B. Subtractions. See instructions, page 20.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1		00
2. State income tax refund, if included in federal income	2		00
3. Interest from U.S. Government obligations	3		00
4. Energy efficiency upgrades	4		00

Year		Total Cost	Percent		
Acquired	Type of Device				
a. 2016		\$ X 40%	= 5a		00
b. 2015		\$ X 20%	= 5b		00
c. 2014		\$ X 20%	= 5c		00
d. 2013		\$ X 20%	= 5d		00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e		00
6. Child/dependent care. Include federal Form 2441	6		00
7. Social Security and railroad benefits, if included in federal income	7		00
8. Retirement benefits deduction. Complete Part C	8		00
9. Technological equipment donation	9		00
10. Idaho capital gains deduction. Include Form CG	10		00
11. Active duty military pay earned outside of Idaho	11		00
12. Adoption expenses	12		00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13		00
14. Idaho college savings program	14		00
15. Maintaining a home for the aged and/or developmentally disabled	15		00
16. Idaho lottery winnings, less than \$600 per prize	16		00
17. Income earned on a reservation by an American Indian	17		00
18. Health insurance premiums	18		00
19. Long-term care insurance	19		00
20. Workers' compensation insurance	20		00
21. Bonus depreciation. Include computations	21		00
22. Other subtractions. Include explanation	22		00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23		00

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

