

Names as shown on return

Social Security number

A. Additions. See instructions, page 40.		Column A - Federal	Column B - Idaho
1. Non-Idaho state and local bond interest and dividends		00	00
2. Idaho college savings account withdrawal		00	00
3. Bonus depreciation. Include federal Form 4562s. Check the box if you have a current year loss limitation. See instructions <input type="checkbox"/>		00	00
4. Other additions. Include explanation		00	00
5. Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29		00	00
B. Subtractions. See instructions, page 41.		Column A - Federal	Column B - Idaho
1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	00	00
2. State income tax refund. See instructions	2	00	00
3. Interest from U.S. government obligations	3	00	00
4. Child/dependent care. Include federal Form 2441	4	00	00
5. Social Security & railroad benefits included in Form 43, line 28, Column A	5	00	00
6. Idaho capital gains deduction. Include Form CG	6	00	00
7. Idaho resident - active duty military pay earned outside of Idaho	7	00	00
8. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	8	00	00
9. Idaho college savings program	9	00	00
10. Adoption expenses	10	00	00
11. Home for the aged and/or developmentally disabled. Complete Part F, line 3	11	00	00
12. Idaho lottery winnings, less than \$600 per prize	12	00	00
13. Income earned on a reservation by an American Indian	13		00
14. Workers' compensation insurance	14	00	00
15. Partner's and shareholder's pass-through subtractions	15	00	00
16. Energy efficiency upgrades Description _____	16	00	00
17. Technological equipment donation	17	00	00
18. Health insurance premiums	18	00	00
19. Long-term care insurance	19	00	00
20. Alternative energy device deduction			
Year Acquired Type of Device Total Cost Percentage			
a. 2023 \$ X 40% =	20a	00	00
b. 2022 \$ X 20% =	20b	00	00
c. 2021 \$ X 20% =	20c	00	00
d. 2020 \$ X 20% =	20d	00	00
e. Add lines 20a through 20d. Can't exceed \$5,000	20e	00	00
21. Add lines 1 through 19 and 20e	21	00	00
22. Idaho qualified retirement benefits deduction.....			
a. If single, enter \$43,524; if married filing jointly, enter \$65,286	22a	00	See instructions, page 47, for qualifying retirement benefits to be included on lines 22e and 22g.
b. Federal Railroad Retirement received	22b	00	
c. Social Security benefits received	22c	00	
d. Balance. Subtract lines 22b and 22c from line 22a. If less than zero, enter zero...	22d	00	
e. Qualifying retirement benefits included in federal gross income	22e	00	
f. Column A benefits. Smaller of line 22d or line 22e	22f	00	
g. Qualifying retirement benefits included in Idaho gross income	22g		00
h. Divide line 22g by line 22e	22h		%
i. Column B benefits deduction. Multiply line 22f by line 22h	22i		00
23. Nonresident military pay included in Form 43, line 28, Column A	23	00	
24. Bonus depreciation. Include federal Form 4562s	24	00	00
25. First-time home buyer. Contributions _____ Interest _____ Financial institution _____ Account number _____ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	25		00

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26. Other subtractions. Include explanation	26 00
27. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 26. Column B, add lines 21, 22i, 24, 25, and 26. Enter here and on Form 43, line 30	27 00

C. Credit for income tax paid to other states by part-year residents. See instructions, page 50.

Nonresidents can't claim this credit. Idaho residents on active military duty, complete Part D below.

This credit is being claimed for taxes paid to: _____ (State name)

1. Idaho adjusted income from Form 43, line 31, Column B	1		00	Include a copy of the income tax return and a separate Form 39NR 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. Amount of income taxed by Idaho and also taxed by another state	3		00	
4. Idaho tax, Form 43, line 42	4		00	
5. Divide line 3 by line 1. Enter percentage here	5		%	
6. Multiply line 4 by line 5		6		00
7. Other state's tax due minus its income tax credits. See instructions	7		00	
8. Divide line 3 by line 2. Enter percentage here	8		%	
9. Multiply line 7 by line 8		9		00
10. Enter the smaller of lines 6 or 9 here and on Form 43, line 43		10		00

D. Credit for income tax paid to other states by Idaho residents on active military duty. See instructions, page 51.

This credit is being claimed for taxes paid to: _____ (State name)

1. Idaho tax, Form 43, line 42	1		00	Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income. See instructions	2		00	
3. Idaho adjusted income from Form 43, line 31, Column B	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 minus its income tax credits		6		00
7. Enter the smaller of lines 5 or 6 here and on Form 43, line 43		7		00

E. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 51.

1. Credit for Idaho educational entity contributions	1		00
2. Credit for Idaho youth and rehabilitation facility contributions	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 43, line 44	4		00

F. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 52.

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? Yes No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? Yes No
3. List each family member you're claiming:

Family Member's Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check here if Developmentally Disabled
First Name	Last Name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 43, line 64. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 11.) 4 00

G. Dependents: (Continued from Form 43, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)