

Amended Return? Check the box. State Use Only

For calendar year 2023 or fiscal year beginning, ending

Please Print or Type: Your first name and initial, Your last name, Your Social Security number (SSN), Spouse's first name and initial, Spouse's last name, Spouse's Social Security number (SSN), Current mailing address, City, State, ZIP Code, Foreign country (if not U.S.)

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 surviving spouse with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 6b. Spouse 6c. Dependents 6d. Total household

List your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

Table with 3 columns: Description, Line Number, Amount. Includes lines 7-11 for income calculation.

Tax Computation. See instructions, page 8.

Table with 3 columns: Description, Line Number, Amount. Includes lines 12-20 for tax computation.

Continue to page 2.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - 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 9.**

22. Income tax paid to other states. Include Form 39R and a copy of other states' returns .... 22 00  
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R ..... 23 00  
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 ..... 24 00  
 25. Idaho Child Tax Credit. Computed amount from worksheet on page 10 ..... 25 00  
 26. **Total Credits.** Add lines 22 through 25 ..... 26 00  
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero ..... 27 00

**Other Taxes. See instructions, page 10.**

28. Fuels use tax due. Include Form 75 ..... 28 00  
 29. **Sales/use tax due on untaxed purchases (online, mail order, and other)** ..... 29 00  
 30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 ..... 30 00  
 31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER ..... 31 00  
 32. Permanent building fund tax.  
 Check the box if you received Idaho public assistance payments for 2023 .....  32 10 00  
 33. **Total Tax.** Add lines 27 through 32 ..... 33 00

**Donations. See instructions, page 10.** I want to donate to:

34. Idaho Nongame Wildlife Fund ..... 35. Idaho Children's Trust Fund .....  
 36. Special Olympics Idaho ..... 37. Idaho Guard & Reserve Family ....  
 38. American Red Cross of Idaho Fund ..... 39. Veterans Support Fund .....  
 40. Idaho Food Bank Fund ..... 41. Opportunity Scholarship Program .....  
 42. **Total Tax Plus Donations.** Add lines 33 through 41 ..... 42 00

**Payments and Other Credits.**

43. Grocery Credit. Computed amount from worksheet on page 11 .....  
**To receive your grocery credit**, enter the computed amount on line 43 ..... 43 00  
**To donate your grocery credit to the Cooperative Welfare Fund**, check the box and enter zero on line 43   
 44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ... 44 00  
 45. Special fuels tax refund \_\_\_\_\_ Gasoline tax refund \_\_\_\_\_ Include Form 75 ..... 45 00  
 46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding ..... 46 00  
 47. 2023 Form 51 estimated payments and amount applied from 2022 return ..... 47 00  
 48. Paid by entity  Withheld  ABE  See instructions ..... 48 00  
 49. Tax Reimbursement Incentive credit  Claim of Right credit  See instructions ... 49 00  
 50. **Total Payments and Other Credits.** Add lines 43 through 49 ..... 50 00

**Tax Due or Refund. See instructions, page 12.**

51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42 ..... 51 00  
 52. Penalty  Interest from the due date  Enter total ..... 52 00  
 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal .....   
 53. Nonrefundable credit from a prior year return. See Form 44 instructions ..... 53 00  
 54. **Total Due.** Add lines 51 and 52, then subtract line 53 ..... 54 00  
 55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 ..... 55 00  
 56. **Refund** ..... **Apply to 2024** .....

57. **Direct Deposit. See instructions, page 13.**  **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.**

58. Total due (line 54) or overpaid (line 55) on this return ..... 58 00  
 59. Refund from original return plus additional refunds ..... 59 00  
 60. Tax paid with original return plus additional tax paid ..... 60 00  
 61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 ..... 61 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.

<b>Sign Here</b>	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN	Taxpayer's phone number
Preparer's address		State	ZIP Code
		Preparer's phone number	