

Form 43

2023

Part-year Resident and Nonresident Income Tax Return

Amended Return? Check the box.

☐

State Use Only

See page 15 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2023 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial		Last name		Your Social Security number (required)		<input type="checkbox"/> Deceased in 2023
	Spouse's first name and initial		Last name		Spouse's Social Security number (required)		<input type="checkbox"/> Deceased in 2023
	Current mailing address					Forms and instructions available at tax.idaho.gov	
	City	State	ZIP Code	Foreign country (if not U.S.)			

If the IRS considers you or your spouse a nonresident alien, check here. ☐**Residency Status**

Check one for yourself and one for your spouse, if a joint return.

	Resident	Idaho Resident on Active Military Duty	Nonresident	Part-year Resident	Military Nonresident
1. Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter the full months in Idaho this year. ☐ Yourself ☐ SpouseEnter your current state's abbreviation. ☐ Yourself ☐ Spouse**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

See instructions, page 16. 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 39NR. Enter total number on line 6c.

Household	Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

See instructions, page 16.

Idaho Income	Idaho Amounts		
7. Wages, salaries, tips, etc. Include Form W-2s	7		00
8. Taxable interest income	8		00
9. Dividend income	9		00
10. Alimony received	10		00
11. Business income or (loss). Include federal Schedule C or C-EZ	11		00
12. Capital gain or (loss). If required, include federal Schedule D	12		00
13. Other gains or (losses). Include federal Form 4797	13		00
14. IRA distributions (taxable amount)	14		00
15. Pensions and annuities (taxable amount)	15		00
16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16		00
17. Farm income or (loss). Include federal Schedule F	17		00
18. Unemployment compensation	18		00
19. Other income. Include explanation	19		00
20. Total Income. Add lines 7 through 19	20		00

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Idaho Adjustments	See instructions, page 17.					
	21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	▪	21		00	
	22. Moving expenses, alimony paid, and student loan interest	▪	22		00	
	23. Deductions for self-employment tax, health insurance, and qualified retirement plans	▪	23		00	
	24. Penalty on early withdrawal of savings	▪	24		00	
	25. Other deductions. See instructions	▪	25		00	
	26. Total Adjustments. Add lines 21 through 25		26		00	
	27. Adjusted Gross Income. Subtract line 26 from line 20	▪	27		00	
		Column A - Federal		Column B - Idaho		
28. Enter amount from federal Form 1040, line 11. Enter amount from line 27 in Column B	▪	28		00		
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR		29		00	00	
30. Subtractions from Form 39NR, Part B, line 27. Include Form 39NR		30		00	00	
31. Total Adjusted Income. Add lines 28 and 29 minus line 30	▪	31		00	00	
Standard Deduction for Most People Single or Married Filing Separately: \$13,850 Head of Household: \$20,800 Married Filing Jointly or Qualifying Surviving Spouse: \$27,700	32. 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 line 63 .. <input type="checkbox"/>				
	33. Itemized deductions. Include federal Schedule A. Federal limits apply	▪	33		00	
	34. State and local income or general sales taxes included on federal Schedule A	▪	34		00	
	35. Subtract line 34 from line 33. If you don't use federal Schedule A, enter zero	▪	35		00	
	36. Enter the standard deduction for your filing status. See instructions, page 19, to determine amount if not standard	▪	36		00	
	37. Enter the larger of line 35 or line 36.....		37		00	
	38. Idaho percentage. Divide line 31, Column B, by line 31, Column A		38		%	
	39. Multiply amount on line 37 by the percentage on line 38 and enter the result here		39		00	
	40. Qualified business income deduction. If less than zero, enter zero	▪	40		00	
	41. Idaho taxable income. Subtract lines 39 and 40 from line 31, Column B	▪	41		00	
	42. Tax from worksheet. See instructions, page 21	▪	42		00	
	Credits	43. Income tax paid to other states. Include Form 39NR and other states' returns	▪	43		00
		44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR		44		00
		45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44		45		00
46. Idaho Child Tax Credit. Computed amount from worksheet on page 22		▪	46		00	
47. Subtract lines 43 through 46 from line 42. If less than zero, enter zero			47		00	
Other Taxes	48. Fuels use tax due. Include Form 75		48		00	
	49. Sales/use tax due on untaxed purchases (online, mail order, and other)	▪	49		00	
	50. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44		50		00	
	51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	▪	51		00	
	52. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2023..... <input type="checkbox"/>		52		10 00	
	53. Total Tax. Add lines 47 through 52	▪	53		00	

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Donations	I want to donate to:			
	54. Idaho Nongame Wildlife Fund	55. Idaho Children's Trust Fund		
	56. Special Olympics Idaho	57. Idaho Guard and Reserve Family ...		
	58. American Red Cross of Idaho Fund ..	59. Veterans Support Fund		
	60. Idaho Food Bank Fund	61. Opportunity Scholarship Program		
	62. Total Tax Plus Donations. See instructions, page 22. Add lines 53 through 61		62	00
Payments	63. Grocery Credit. Computed amount from worksheet on page 24		63	00
	To receive your grocery credit , enter the computed amount on line 63 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 63 <input type="checkbox"/>			
	64. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR		64	00
	65. Special fuels tax refund Gasoline tax refund Include Form 75		65	00
	66. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		66	00
	67. 2023 Form 51 estimated payments and amount applied from 2022 return		67	00
	68. Paid by entity <input type="checkbox"/> Withheld <input type="checkbox"/> ABE <input type="checkbox"/> See instructions. Include Form ID K-1s		68	00
	69. Tax Reimbursement Incentive credit <input type="checkbox"/> Claim of Right credit <input type="checkbox"/> See instructions		69	00
	70. Total Payments and Other Credits. Add lines 63 through 69		70	00
Tax Due	71. Tax Due. If line 62 is more than line 70, subtract line 70 from line 62		71	00
	72. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total		72	00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>			
	73. Nonrefundable credit from a prior year return. See Form 44 instructions		73	
	74. Total Due. Add lines 71 and 72, then subtract line 73. Pay online or make check payable to the Idaho State Tax Commission		74	00
Refund	75. Overpaid. If line 62 is less than 70, subtract lines 62 and 72 from line 70		75	00
	76. Refund Apply to 2024			

77. **Direct Deposit.** See instructions, page 25. ☐ Check if final deposit destination is outside of the U.S.

▪ Routing No.

Type of Account:

▪ Account No.

☐ Checking

☐ Savings

Amended	78. Total due (line 74) or overpaid (line 75)	78	00
	79. Refund from original return plus additional refunds	79	00
	80. Tax paid with original return plus additional tax paid	80	00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80	81	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 (required) ▪	Spouse's signature (if a joint return, both must sign) ▪	Taxpayer's phone number
	Paid preparer's signature ▪	Preparer's EIN, SSN, or PTIN ▪	Preparer's phone number
Preparer's address		State	ZIP Code
			Date

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.