

Don't Staple IDAHO State Tax Commission

Form 40 2025 Individual Income Tax Return



Amended Return? Check the box.

See page 7 of the instructions for the reasons to amend and enter the number that applies.

State Use Only box with 'A' entered.

For calendar year 2025 or fiscal year beginning [blank], ending [blank]

Personal information section including names, SSNs, and addresses for the taxpayer and spouse.

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and SSN above.

Filing status options: 1. Single, 2. Married filing jointly (checked), 3. Married filing separately, 4. Head of Household, 5. Qualifying surviving spouse.

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Otherwise, enter "1" if applicable.

Household size summary: 6a. Yourself 1, 6b. Spouse 1, 6c. Dependents 0, 6d. Total Household 2.

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, last name, SSN, and birthdate. All cells are currently empty.

Income. See instructions, page 7.

Income summary section with lines 7-11 showing federal adjusted gross income of 50,000.00.

Continue to page 2.

Don't Staple (vertical text on the left margin)



Tax Calculation. See instructions, page 8.

<b>Standard Deduction for Most People</b> Single or Married Filing Separately: \$15,000  Head of Household: \$22,500  Married Filing Jointly or Qualifying Surviving Spouse: \$30,000	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 line 43 . . . . . <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply . . . . .	• 13		00
	14. State and local income or general sales taxes included on federal Schedule A . . . . .	• 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 8, to determine amount if not standard . . . . .	• 16		31,600 00
	17. Subtract the <b>larger</b> of line 15 or 16 from line 11. If less than zero, enter zero . . . . .	17		18,400 00
	18. Qualified business income deduction. If less than zero, enter zero . . . . .	• 18		00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero . . . . .	• 19		18,400 00
	20. Tax from worksheet. See instructions, page 9 . . . . .	• 20		465 00

Credits. Limits apply. See instructions, page 9.

21. Income tax paid to other states. Include Form 39R and a copy of other states' returns . . . . .	• 21		00
22. Total credits from Form 39R, Part D, line 4. Include Form 39R . . . . .	22		00
23. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 . . . . .	23		00
24. Idaho Child Tax Credit. Calculated amount from worksheet on page 10 . . . . .	• 24		00
25. <b>Total Credits.</b> Add lines 21 through 24 . . . . .	25		0 00
26. Subtract line 25 from line 20. If line 25 is more than line 20, enter zero . . . . .	26		465 00

Other Taxes. See instructions, page 10.

27. Fuels use tax due. Include Form 75 . . . . .	27		00
28. <b>Sales/use tax due on untaxed purchases (online, mail order, and other)</b> . . . . .	28		00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 . . . . .	29		00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER . . . . .	30		00
31. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2025 . . . . .	• 31		10 00
32. <b>Total Tax.</b> Add lines 26 through 31 . . . . .	32		475 00

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

33. Idaho Nongame Wildlife Fund . . . . .	•		34. Idaho Children's Trust Fund . . . . .	•	
35. Special Olympics Idaho . . . . .	•		36. Idaho Guard & Reserve Family. . . . .	•	
37. American Red Cross of Idaho . . . . .	•		38. Veterans Support Fund . . . . .	•	
39. Idaho Food Bank Fund . . . . .	•		40. Opportunity Scholarship Program . . . . .	•	
41. <b>Total Tax Plus Donations.</b> Add lines 32 through 40 . . . . .	41				475 00

Continue to page 3.



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Payments and Other Credits. See instructions, page 11.

Table with 5 columns: Line number, Description, Amount, and Total. Includes items like Parental Choice Tax Credit, Food Tax Credit (310), and Total Payments and Other Credits (310).

Tax Due or Refund. See instructions, page 13.

Table with 5 columns: Line number, Description, Amount, and Total. Includes Tax Due (165), Penalty, Nonrefundable credit, Total Due (165), and Refund (0).

57. Direct Deposit. See instructions, pg.13. Check if final deposit destination is outside U.S. Includes fields for Routing No., Account No., and Type of Account (Checking/Savings).

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.

Table with 5 columns: Line number, Description, Amount, and Total. Includes Total due (58), Refund from original return (59), Tax paid (60), and Amended tax due or refund (61).

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See Instructions.

Signature section with fields for Your signature, Spouse's signature, Date, Paid preparer's signature, Preparer's EIN, SSN, PTIN, Taxpayer's phone number, Preparer's address, State, ZIP Code, and Preparer's phone number.

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified above.

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.



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