



Amended Return? Check the box.

State Use Only

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

A

For calendar year 2024 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial a	Your last name a	Your Social Security number (SSN) 490-54-9999	<input type="checkbox"/> Deceased in 2024
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2024
	Current mailing address			Forms and instructions available at tax.idaho.gov/ITforms
	City	State	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) 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 1 6b. Spouse 0 6c. Dependents 0 6d. Total Household 1

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

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

Don't Staple

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return	7	0 00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	00
9. Total. Add lines 7 and 8	9	0 00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10	00
11. Total Adjusted Income. Subtract line 10 from line 9	11	0 00

Tax Calculation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$14,600 Head of Household: \$21,900 Married Filing Jointly or Qualifying Widow(er): \$29,200	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 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	14,600 00	
	17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero	17	0 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	0 00	
	20. Tax from tables or rate schedule. See instructions, page 9	20	0 00	

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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 0 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. Calculated amount from worksheet on page 10. 25 00
26. Total Credits. Add lines 22 through 25 26 0 00
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 0 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 2024 32 10 00
33. Total Tax. Add lines 27 through 32 33 10 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 Foodbank Fund 41. Opportunity Scholarship Program
42. Total Tax Plus Donations. Add lines 33 through 41 42 10 00

Payments and Other Credits.

43. Grocery Credit. Calculated amount from worksheet on page 12 120.
To receive your grocery credit , enter the calculated amount on line 43 43 120
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. 2024 Form 51 estimated payments and amount applied from 2023 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 50 120 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 0 00
52. Penalty Interest from the due date Enter total 52 00
Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account
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 0 00
55. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 110 00
56. Refund 110 Apply to 2025

57. Direct Deposit. See instructions, page 13.

Check if final deposit destination is outside the U.S.

Routing No. Acct. No. Type of Account: Checking 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.

Sign Here: 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