

Don't Staple

IDAHO

State Tax Commission

Form 40

Individual Income Tax Return

1064

2023



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 2023 or fiscal year beginning , ending

Please Print or Type	Your first name and initial dep x . 1 s	Your last name a	Your Social Security number (SSN) 490-54-9197	<input type="checkbox"/> Deceased in 2023
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2023
	Current mailing address			Forms and instructions available at tax.idaho.gov
	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 **1** 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.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)
a	a	490-54-8888	01/01/2019

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	20,000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	20,000	00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10	2,000	00
11. Total Adjusted Income. Subtract line 10 from line 9	11	18,000	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$13,850 Head of Household: \$20,800 Married Filing Jointly or Qualifying Widow(er): \$27,700	12. Check	a. If age 65 or older b. If blind c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43	<input type="checkbox"/> Yourself <input type="checkbox"/> Yourself <input type="checkbox"/>	<input type="checkbox"/> Spouse <input type="checkbox"/> Spouse
	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	20,800	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	19	0	00
	20. Tax from tables or rate schedule. See instructions, page 9	20	0	00

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	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. Computed 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 2023 • <input type="checkbox"/>	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. Computed amount from worksheet on page 11 • 240.				
To receive your grocery credit, enter the computed amount on line 43 •	43	240		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 • <input type="checkbox"/>				
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	240	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 caused by an unqualified Idaho medical savings account withdrawal. • <input type="checkbox"/>				
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	230	00	
56. Refund • 230 Apply to 2024 • _____				
57. Direct Deposit. See instructions, page 13. • <input type="checkbox"/> Check if final deposit destination is outside the U.S.				
• Routing No. <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table> • Acct. No. <table border="1" style="display: inline-table; width: 250px; height: 20px; vertical-align: middle;"></table>	Type of <input type="checkbox"/> Checking Account: <input type="checkbox"/> 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	

• <input type="checkbox"/> 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) • _____	
	Paid preparer's signature • _____		Preparer's EIN, SSN, PTIN • _____	
Preparer's address		State	ZIP Code	Preparer's phone number

