

Don't Staple

IDAHO
State Tax Commission

Form 40
Individual Income Tax Return

1064

2024

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

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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)

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 **99,999 00**

8. Additions from Form 39R, Part A, line 7. Include Form 39R 8 **00**

9. Total. Add lines 7 and 8 9 **99,999 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 **99,999 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			
	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		85,399 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		85,399 00	
20. Tax from tables or rate schedule. See instructions, page 9 20		4,597 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	4,597	00
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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	4,597	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 • <input type="checkbox"/>	32	10	00
33. Total Tax. Add lines 27 through 32 •	33	4,607	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	4,607	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 • <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. 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	4,487	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 • <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	4,487	00
55. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50 •	55	0	00
56. Refund • 0 Apply to 2025 • _____			

57. Direct Deposit. See instructions, page 13.• ☐ Check if final deposit destination is outside the U.S.

• Routing No. <input type="text"/>	• Acct. No. <input type="text"/>	Type of <input type="checkbox"/> Checking	Account: <input type="checkbox"/> Savings
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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 • _____			