

Amended Return? Check the box.
See page 7 of the instructions for the reasons to amend and enter the number that applies.

For calendar year 2024 or fiscal year beginning, ending

Table with 4 columns: Your first name and initial, Your last name, Your Social Security number (SSN), Deceased in 2024. Includes spouse information and mailing address.

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 6b. Spouse 6c. Dependents 6d. Total Household

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy). Includes dependent information.

Income. See instructions, page 7.
7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.
8. Additions from Form 39R, Part A, line 7. Include Form 39R
9. Total. Add lines 7 and 8
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R
11. Total Adjusted Income. Subtract line 10 from line 9

Tax Calculation. See instructions, page 8.
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
13. Itemized deductions. Include federal Schedule A. Federal limits apply
14. State and local income or general sales taxes included on federal Schedule A
15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero
16. Standard deduction. See instructions, page 8, to determine amount if not standard
17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero
18. Qualified business income deduction. If less than zero, enter zero
19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero
20. Tax from tables or rate schedule. See instructions, page 9

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. 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 • <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. Calculated amount from worksheet on page 12 • 240. To receive your grocery credit , enter the calculated amount on line 43 • <input type="checkbox"/> To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 • <input type="checkbox"/>	43	240		
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	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 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	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 2025 • _____				
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