

Name(s) as shown on return _____ Social Security number _____

A. Additions. See instructions, page 21.

1. Federal net operating loss carryover included in Form 40, line 7	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	2	00
3. Non-Idaho state and local bond interest and dividends	3	00
4. Idaho college savings account withdrawal	4	00
5. Bonus depreciation. Include Form(s) 4562	5	00
6. Other additions. Include explanation	6	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	00

B. Subtractions. See instructions, page 21.

1. Idaho net operating loss carryover		
Idaho net operating loss carryback	Enter total here	
2. State income tax refund, if included in federal income	1	00
3. Interest from U.S. government obligations	2	00
4. Energy efficiency upgrades	3	00
5. Alternative energy devices deduction	4	00

Year	Acquired	Type of Device	Total Cost	Percent		
a. 2018			\$	X 40% = 5a		00
b. 2017			\$	X 20% = 5b		00
c. 2016			\$	X 20% = 5c		00
d. 2015			\$	X 20% = 5d		00

e. Add lines 5a through 5d. Can't exceed \$5,000	5e	00
6. Child/dependent care. Complete worksheet on page 22 and include federal Form 2441	6	00
7. Social Security and railroad benefits, if included in federal income	7	00
8. Retirement benefits deduction. Complete Part C	8	00
9. Technological equipment donation	9	00
10. Idaho capital gains deduction. Include Form CG	10	00
11. Active duty military pay earned outside of Idaho	11	00
12. Adoption expenses	12	00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13	00
14. Idaho college savings program	14	00
15. Maintaining a home for the aged or developmentally disabled	15	00
16. Idaho lottery winnings, less than \$600 per prize	16	00
17. Income earned on a reservation by an American Indian	17	00
18. Health insurance premiums	18	00
19. Long-term care insurance	19	00
20. Workers' compensation insurance	20	00
21. Bonus depreciation. Include Form(s) 4562	21	00
22. Other subtractions. Include explanation	22	00
23. Total subtractions. Add lines 1 through 4 and 5e through 22. Enter here and on Form 40, line 10	23	00

C. Retirement benefits deduction. See instructions, page 23, for qualified retirement benefits.

1. If single, enter \$33,456 or if married filing jointly, enter \$50,184	1	00
2. Federal Railroad Retirement benefits received	2	00
3. Social Security benefits received	3	00
4. Line 1 minus lines 2 and 3. If less than zero, enter zero	4	00
5. Qualified retirement benefits included in federal income	5	00
6. Enter the smaller of line 4 or 5 here and on Part B, line 8	6	00

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D. Credit for income tax paid to other states. See instructions, page 26.

This credit is being claimed for taxes paid to: _____ (State name)

1. Idaho tax, Form 40, line 20	1		00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions	2		00	
3. Idaho adjusted income. See instructions	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here		5		00
6. Other state's tax due minus its income tax credits		6		00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22		7		00

E. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 26.

1. Credit for contributions to Idaho educational entities	1		00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2		00
3. Credit for live organ donation expenses	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

F. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 27.

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of their support? Yes No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of their support? Yes No
3. List each family member you're claiming:

First Name	Family Member's Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	4		00
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G. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)