

**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.

For calendar year 2021 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

|                      |                                 |                    |                                       |  |
|----------------------|---------------------------------|--------------------|---------------------------------------|--|
| Please Print or Type | Your first name and initial     | Your last name     | Your Social Security number (SSN)     | <input type="checkbox"/> Deceased in 2021                |
|                      | Spouse's first name and initial | Spouse's last name | Spouse's Social Security number (SSN) | <input type="checkbox"/> Deceased in 2021                |
|                      | Current mailing address         |                    |                                       | Forms and instructions available at <b>tax.idaho.gov</b> |
|                      | 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 \_\_\_\_\_    6b. Spouse \_\_\_\_\_    6c. Dependents \_\_\_\_\_    6d. Total household \_\_\_\_\_

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.

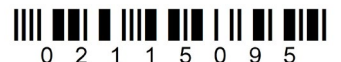
|  |    |    |
|--|----|----|
| 7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return ..... | 7  | 00 |
| 8. Additions from Form 39R, Part A, line 7. Include Form 39R .....   | 8  | 00 |
| 9. Total. Add lines 7 and 8 .....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

**Tax Computation.** See instructions, page 8.

|   |   |   |    |  |
|---|---|---|----|--|
| <b>Standard Deduction for Most People</b><br><br>Single or Married Filing Separately: \$12,550<br><br>Head of Household: \$18,800<br><br>Married Filing Jointly or Qualifying Widow(er): \$25,100 | 12. Check   | a. If age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse<br>b. If blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse<br>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  | 00 |  |
|   | 16. Standard deduction. See instructions, page 8, to determine amount if not standard .....       | 16  | 00 |  |
|   | 17. Subtract the <b>larger</b> of line 15 or 16 from line 11. If less than zero, enter zero ..... | 17  | 00 |  |
|   | 18. Qualified business income deduction .....   | 18  | 00 |  |
|   | 19. Idaho taxable income. Subtract line 18 from line 17 .....                                     | 19  | 00 |  |
|   | 20. Tax from tables or rate schedule. See instructions, page 53 .....                             | 20  | 00 |  |

Continue to page 2.

**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 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 00  
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero ..... 27 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 2021 .....  32 10 00  
 33. **Total Tax.** Add lines 27 through 32 ..... 33 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 Food Bank Fund ..... 41. Opportunity Scholarship Program .....  
 42. **Total Tax Plus Donations.** Add lines 33 through 41 ..... 42 00

**Payments and Other Credits.**

43. Grocery Credit. Computed amount from worksheet on page 11 .....  
 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43   
**To receive your grocery credit**, enter the computed amount on line 43 ..... 43 00  
 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. 2021 Form 51 estimated payments and amount applied from 2020 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 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 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 .....   
 53. **Total Due.** Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission ... 53 00  
 54. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 ..... 54 00  
 55. **Refund.** Amount of line 54 to be refunded to you ..... 55 00  
 56. **Estimated Tax.** Amount of line 54 to be applied to your 2022 estimated tax ..... 56 00

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

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

**Amended Return Only. Complete this section to determine your tax due or refund. See instructions.**

58. Total due (line 53) or overpaid (line 54) 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.

|                  |                           |  |                         |
|------------------|---------------------------|--|-------------------------|
| <b>Sign Here</b> | Your signature            | 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 |
|--------------------|-------|----------|-------------------------|

