

## 2023 Idaho 2D Barcode Test Packet

September 2023



#### September, 2023

Dear Software Partner,

Welcome to The Idaho State Tax Commission (ISTC) Tax Year 2023 2D Bar Code program. Idaho testing will begin after September 28, 2023. Test results will be sent to you by email within two workdays after receiving your test returns.

#### **ISTC 2D Test Submission Guidelines:**

- Include a cover letter requesting 2D test return approval. Please include a contact person's name, phone number, and email address with your forms.
- Tests should be submitted via email as PDF attachments.
- Initial authorization will occur once we determine accuracy between your 2D barcode and our specifications and test plan. Final authorization will occur once your barcode accurately tests through our 2D data extract software.
- Software partners agree to make changes to 2D software packages until final authorization is granted. The authorized software must not change in the process of placing it into your production environment.
- Please email test submissions to substituteforms@tax.idaho.gov

#### **Idaho State Tax Commission Schedule**

Our office hours are 8:00 a.m. - 5:00 p.m. MST. We're closed on weekends and state holidays. For the rest of 2023, and early 2024, holidays are observed on:

October 9: Columbus Day November 10: Veterans Day November 23: Thanksgiving December 25: Christmas January 1: New Year's Day If you suspect any errors in the 2D Specs or Test Plan, or have questions about the tests, please contact the Coordination & Design Team at <a href="mailto:substituteforms@tax.idaho.com">substituteforms@tax.idaho.com</a>. Please contact Bill Hofstra if you have any questions about the record layout.

We look forward to working with you again this year!

Sincerely,

Coordination & Design Team Coordination & Automation Bureau Idaho State Tax Commission substituteforms@tax.idaho.gov Bill Hofstra
Efile Coordinator
Idaho State Tax Commision
(208) 334-7782
bill.hofstra@tax.idaho.gov

## Form 40 2023 Individual Income Tax Return

Amended Return? Check the box.	■ Stat	te Use Only					
See page 7 of the instructions for the reasons to amend, and enter the number that applies.	• 🗌 🗀						
For calendar year 2023 or fiscal year beginni	ng, endi	ing					
Your first name and initial Sam V	Your last name Adamson	-		Your Social Security number (S 400-11-5954	SN)	Dec in 20	eased 023
Spouse's first name and initial  Mary N  Current mailing address	Spouse's last name Adamson			Spouse's Social Security numb 400-11-5955	er (SSN	Dec in 20	eased 023
Current mailing address  9 1030 N Main St				Forms and instruction			
1030 N Main St City Pocatello	Sta ID	ate ZIP Code 83202		Foreign country (if not U.S.)			
Filing Status. Check only one box. If ma	arried filing jointly o	or separately, er	nter sp	ouse's name and Social S	ecurit	y number abo	ve.
1. Single 2. Married filin jointly	g 3 Marrie separa			ad of 5 Qualify with qualify	ying su ualifyin	rviving spouse g dependents	
Household. See instructions, page 7. If so	meone can claim you	as a dependent, l	eave lir	ne 6a blank. Enter "1" on lines	6a and	6b, if they apply	у.
6a. Yourself1 6b. Spous	e 6c. D	ependents	2	6d. Total household	3		
List your dependents below. If you have	more than four dep	endents, continu	je on F	Form 39R. Enter total numb	er on l	ine 6c.	
,	•					pendent's birthda	te
Dependent's first name	· · · · · · · · · · · · · · · · · · ·	t's last name	1	Dependent's SSN	00	(mm/dd/yyyy)	$\neg$
Bob	Adamson			400-90-7080	-	01/2000	
Sally	Adamson		- '	400-45-6789	10/	/19/2005	
Income. See instructions, page 7.							
7. Enter your federal adjusted gross in						4000	
Include a complete copy of your fed					7	-1000	+
8. Additions from Form 39R, Part A, lir					8	-1000	00
<ol> <li>Total. Add lines 7 and 8</li> <li>Subtractions from Form 39R, Part E</li> </ol>					10	-1000	00
11. <b>Total Adjusted Income.</b> Subtract li					11	-1000	
Tax Computation. See instructions,						1000	100
Standard Standard	page o.						
Deduction a. If age 6	35 or older	🔀	You	rself • Spouse			
for Most People 12. Check b. If blind			_   vou	rself • Spouse			
. I Silliu	parent or someone		_	<u> </u>			
	lent, check here and						
\$13,850 13. Itemized deductions. I	ncludo fodoral Scho	odulo A. Eodoral	limite (	annly •	12		100
Head of				* * *	13 14		00
Household: 14. State and local income \$20,800   15. Subtract line 14 from I	-				15		00
Married Filing — 16. Standard deduction. S	•			·	16	15350	
Jointly or Qualifying 17. Subtract the <b>larger</b> of					17		00
Surviving   18. Qualified business inc					18		00
Spouse:     \$27,700   19. Idaho taxable income	Subtract line 18 fro	m line 17			19		00
20. Tax from worksheet. S					20		00
Cor	tinue to page 2.						
Return and payment - Mail to: Idaho State	Tax Commission, PC	) Box 83784, Bois	se, ID 8	3707-3784			

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

_					
_	^		m	<b>4</b> 0	
г	u	rı	ш	40	

2023

(continued)

	Tax amount from line 20			21		00	
Cred	edits. 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		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	
Othe	ner 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.				NRF 40		
	Check the box if you received Idaho public assistance payments for 2023			32	10	00	
	Total Tax. Add lines 27 through 32		····· •	33		00	
	nations. See instructions, page 10. I want to donate to:						
	Idaho Nongame Wildlife Fund 35. Idaho Children's Trust Fund						
	Special Olympics Idaho						
	American Red Cross of Idaho Fund   39. Veterans Support Fund						
	Idaho Food Bank Fund			40		100	
	Total Tax Plus Donations. Add lines 33 through 41			42		00	
	yments and Other Credits.	)					
43.	Grocery Credit. Computed amount from worksheet on page 11			43	380	00	
	To receive your grocery credit, enter the computed amount on line 43			43	300	100	
4.4	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line			44		100	
	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form			44 45		00	
	Special fuels tax refund Gasoline tax refund Include Form			46	200		
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding			47	200	+	
	2023 Form 51 estimated payments and amount applied from 2022 return			48		00	
	Paid by entity • Withheld • ABE • See instruction  Tax Reimbursement Incentive credit • Claim of Right credit • See instruction			49		00	
	Total Payments and Other Credits. Add lines 43 through 49			50	580		
	Due or Refund. See instructions, page 12.		I I	50	300	100	
	Tax Due. If line 42 is more than line 50, subtract line 50 from line 42		51			00	
	Penalty • Interest from the due date • Enter total			52		00	
JZ.	Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal			02		100	
53.				53		00	
54.				54		00	
55.				55	580		
	Refund   580 Apply to 2024					100	
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination is out	side t	he U.	S.	Type of • X Chec	king	
<ul><li>Rout</li></ul>	uting No.   0   2   4   1   7   3   6   2   5   • Account No.   0   2   3   4   5   6   7   8   9   1   0   1	1 1	2 1	3 /	Account: • Savir		
Ame	ended Return Only. Complete this section to determine your tax due or refund. See instr	uction	ns.			T	
	Total due (line 54) or overpaid (line 55) on this return			58		00	
	Refund from original return plus additional refunds			59		00	
60.			60		00		
	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  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with  → Within 180 days of receiving this return with  → Within 180 days of rece				r identified below		
•	Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, or						
	Your signature (required)  Spouse's signature (if a joint return, both must sign)			İ	Date		
Sign	n -						
Here		-	Тахрау	axpayer's phone number			
	•						
Prep	parer's address State ZIP Code Preparer's phone number	er					
			1111				

#### Form 40 State Tax Commission Individual Income Tax Return

Amended	Return? Check the box.	■ State	Use Only				
	of the instructions for the reasons	_					
to amend, ar	nd enter the number that applies.						
For calenda	r year 2023 or fiscal year beginnir	ng, endin	g				
Your fir	st name and initial	Your last name Cook	•	Your Social Security number (\$400-11-5951	SSN)	Dece	
Spouse	e's first name and initial	Spouse's last name		Spouse's Social Security number	per (SSN)		
int o		'		, , , , , , , , , , , , , , , , , , ,	. , ,	in 20	
	t mailing address Forch Rd			Forms and instruction tax.ida			
City		State		Foreign country (if not U.S.)			
Doloc		ID	83703				
Filing Sta	tus. Check only one box. If ma		e::	=	_		ve.
1.	Single 2. Married filing jointly	Married separate	ely 4 H	ead of 5 Quality Quali	rying sur\  ualifying	dependents	
	d. See instructions, page 7. If so	meone can claim vou a	s a dependent, leave	line 6a blank. Enter "1" on lines	6a and 6	6b. if they apply	
	· ·	•	· · · · · · · · · · · · · · · · · · ·	6d. Total household		,,,	
						0 -	
List your d	lependents below. If you have	more than four deper	ndents, continue on	i Form 39R. Enter total numi		າe oc. endent's birthdato	e
	Dependent's first name	Dependent's	last name	Dependent's SSN		(mm/dd/yyyy)	
Sally		Cook		400-11-5962		)1/2000	
Suzy		Cook		400-11-5963		19/2001	
Sammy	1	Cook		400-11-5964	11/0	08/2009	
Sandy		Cook		400-11-5965	11/0	08/2009	
Income. S	ee instructions, page 7.						
7. Enter	your federal adjusted gross in	come from federal Fo	rm 1040 or 1040-S	R, line 11.			
	le a complete copy of your fed				7	112398	-
	ons from Form 39R, Part A, lin				8	4855	1
	Add lines 7 and 8				9	117253	1
	actions from Form 39R, Part B				10	46064 71189	1
	Adjusted Income. Subtract lin			<u></u>	11	11109	00
	putation. See instructions, ¡ ¬	page 8.					
Standard Deduction	a. If age 6	55 or older	• 🔲 Yo	ourself • Spouse			
for Most People				ourself • Spouse			
Single or	c. If your i	parent or someone el		ш.			
Married Filing   Separately:	g depend	ent, check here and					
\$13,850	13. Itemized deductions. In	nclude federal Sched	ule A. Federal limits	s apply	13	32289	00
Head of Household	14. State and local income	e or general sales tax	es included on fede	eral Schedule A	14	1000	00
\$20,800	15. Subtract line 14 from li	_			15	31289	00
Married Filing Jointly or	To: Otalidala addadion. C			nount if not standard	16	27700	00
Qualifying Surviving	17. Subtract the <b>larger</b> of				17	39900	00
Spouse:				ero	18	500	+
\$27,700					19	39400	00
			9	······································	20	1764	00
	Con	tinue 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

	√H○ State Tax Commission	Form 40		<b>2023</b> (continue	·~\
- /				•	
	Tax amount from line 20		21	1764	JU
	dits. Limits apply. See instructions, page 9.				
	Income tax paid to other states. Include Form 39R and a copy of other states' returns 22				
	Total credits from Form 39R, Part D, line 4. Include Form 39R				
	Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24				
	Idaho Child Tax Credit. Computed amount from worksheet on page 10			1040	
	<b>Total Credits.</b> Add lines 22 through 25		26	1640	
	Subtract line 26 from line 21. If line 26 is more than line 21, enter zero		27	124 (	JU
	er Taxes. See instructions, page 10.				
	Fuels use tax due. Include Form 75	•	28	+	00
	Sales/use tax due on untaxed purchases (online, mail order, and other)		29		00
	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 4		30	<del>                                     </del>	00
	Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	■	31	(	00
32.	Permanent building fund tax.			40	
	Check the box if you received Idaho public assistance payments for 2023		32		00
	Total Tax. Add lines 27 through 32	•	33	134 (	00
	ations. See instructions, page 10. I want to donate to:				
	Idaho Nongame Wildlife Fund • 35. Idaho Children's Trust Fund				
	Special Olympics Idaho 37. Idaho Guard & Reserve Family				
	American Red Cross of Idaho Fund • 39. Veterans Support Fund				
	Idaho Food Bank Fund • 41. Opportunity Scholarship Program				
	Total Tax Plus Donations. Add lines 33 through 41		42	134 (	00
-	ments and Other Credits.				
43.	Grocery Credit. Computed amount from worksheet on page 11				
	To receive your grocery credit, enter the computed amount on line 43		43		00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on	line 43 •			
44.	Maintaining a home for family member age 65 or older or developmentally disabled. Include	Form 39R •	44	(	00
45.	Special fuels tax refund Include	Form 75	45	(	00
46.	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	ng •	46	(	00
47.	2023 Form 51 estimated payments and amount applied from 2022 return		47	134	00
48.	Paid by entity • Withheld • ABE • See instr	uctions	48		00
49.	Tax Reimbursement Incentive credit • Claim of Right credit • See in	nstructions	49		00
50.	Total Payments and Other Credits. Add lines 43 through 49		50	134 (	00
	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 withdraw	val■			
53.	Nonrefundable credit from a prior year return. See Form 44 instructions		53	(	00
54.	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53		54	(	00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50		55	(	00
56.	Refund			1	
			_		
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination is	outside the U.	Š.	Type of • Checkin	ng
	ting No Account No.			Account: Savings	<b>&gt;</b>
	ended Return Only. Complete this section to determine your tax due or refund. See i				
	Total due (line 54) or overpaid (line 55) on this return		58		00
	Refund from original return plus additional refunds		59		00
	Tax paid with original return plus additional tax paid		60	1	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 Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true.	ue, correct, and co			
	Your signature (required)  Spouse's signature (if a joint return, both must	t sign)		Date	

	roar signature (required)		opouse a signature (ii	a joint retain, both mast sign)		Date
Sign	•		•			
	Paid preparer's signature		Preparer's EIN, S	Taxpayer's	phone number	
	•		•			
Prena	Prenarer's address		ZIP Code	Preparer's phone number		

0 2 3 1 5 2 9 5



#### Form 39R Resident Supplemental Schedule

2023

	ames as shown on return Sam N Cook								Social Se 400-1				
	Additions. See inst	ructions nage 27							400-1	1-58			Т
Λ.		rating loss deduction i	ncluded o	n Form 40	). line 7					•	1		00
		yover incurred outside									2	200	1
	•	and local bond intere			-						3	3400	1
		avings account withdra									4	1100	+
	_	tion. Include federal F											
	•	if you have a current			See ins	truct	ions	s • [	<b>_</b>	•	5	100	00
	6. Other additions.	Include explanation							<del></del>	<b>•</b>	6	55	00
	7. Total additions.	Add lines 1 through 6.	Enter her	e and on	Form 40	), lin	e 8 .			<b>•</b>	7	4855	00
В.	Subtractions. See i	•	).										
	Idaho net opera	ting loss carryover	•	105									
	Idaho net opera	ting loss carryback	•		Enter to	tal h	ere			•	1	105	+
	2. State income tax	x refund, if included in	federal in	come						<b>•</b>	2	100	
	3. Interest from U.S	S. government obligat	ions							<b>•</b>	3		00
	<ol><li>Energy efficience</li></ol>		iption							•	4	800	00
	<ol><li>Alternative energy Year</li></ol>	gy device deduction											
	Acquired	Type of Device	Total (	Cost	Percent	age							
	a. 2023		\$	Х	40%	=	5а		500	00			
	b. 2022		\$	Х	20%	=	5b	•	500	00			
	c. 2021		\$	Х	20%	=	5c		500	00	-		
	d. 2020		\$	Х	20%	=	5d		500	00			
	e. Add lines 5a	a through 5d. Can't ex	ceed \$5,0	00						<b>•</b>	5e	2000	00
		t care. Complete work									6	2250	00
	•	and railroad benefits, i	•								7	3000	00
	•	efits deduction. See in											
-	a. If single, en	ter \$43,524 or if marri	ed filing jo	intly, ente	er \$65,2	36		8a	43524	00	-		
	•	Iroad Retirement bene		•				8b	10000	00	-		
		urity benefits received.						8c	10000	00	-		
		ius lines 8b and 8c. If						8d	23524	00	-		
		etirement benefits incl						8e	600	00	-		
		maller of line 8d or 8e								•	8f	600	00
		quipment donation									9	400	1
	_	ins deduction. Include									10	17959	00
		ary pay earned outsid									11	1000	
	•	ses									12	2000	
		avings account. Cont							400				
	Financial institu								123456789		13	1000	00
		avings program								_	14	400	
	-	jed or developmentall									15	300	
	-	nnings, less than \$600		•							16	700	
	_	on a reservation by ar									17	1100	
	17. Intoonito odiniod (	on a rooor valion by an	17 (111011041	i ii ididii						• • •		1100	00

		s shown on return N Cook						Social Sec 400-11			oer		
			premiums							18		300	00
			•							19		1200	00
		-								20		200	00
		•								21		100	00
		First-time home b	ouyer savings ac ution Bank of <i>i</i>	count. Cont America	ributions9	900 <sub>In</sub> er 1234	terest 56789	100	-	0		10000	00
			•		first-time home b	•				22			
		Total subtraction	s. Add lines 1 t	hrough 4, 5e thr	ough 7, and 8f thr	ough 23						500 46064	
C.	Cre				structions, page								
		s credit is being cl	•		, p. 90					(St	ate na	me)	
	Idaho tax, Form 40, line 20. Enter amount here							00	inc	ome ta	copy of the	nd	
	3	•				<del> -</del>	3		00	a 3		te Form 39 tate for wh	
		_				-	4	•	%			claimed.	
		-	•	-		<u> </u>				5			00
		. ,							•	6			00
	<ul><li>6. Other state's tax due minus its income tax credits. See instructions</li><li>7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22</li></ul>								7			00	
D.	Cre	dits for Idaho ed	lucational enti	ty and Idaho yo	outh and rehabili openses. See ins	tation							
	1.	Credit for Idaho	educational ent	tity contributions					•	1			00
	2.	Credit for Idaho	youth and reha	bilitation facility	contributions				•	2			00
	3.	Credit for live org	gan donation ex	kpenses					•	3			00
	4.	Total credits. Add	d lines 1 throug	h 3. Enter total	here and on Form	40, line	23			4			00
E.	dev	elopmental disa	bility. See inst	tructions, page		•							
		you and your spo	ouse) and provi	ide more than o	ily member age 65 ne-half of that pers	son's su	pport?				Yes	No	)
	2.				mily member with ore than one-half c						Yes	No	)
	3.	List each family	member you're	claiming:									
		Family M First Name	lember's Name Last	Name	Family Member's Social Security Number		ship to Persong Return	E	3irthd	ember ate (yyyy)		Check Here Development Disabled	
	4.	Total amount cla Enter here and c	imed (\$100 for on Form 40, line	each qualifying e 44	member but not n	nore tha	n \$300).			4	•		00
F.	Dep	pendents: (Conti	nued from For	m 40, page 1, l	ine 6)								•
		First Name			Last Name Social Securi				mber			Birthdate m/dd/yyyy)	
Ta	Tammy Cook				400-1				00-11-5966			2010	
Ar	Andy C			Cook	Cook 40			400-11-5967			04/17/2011		
Br	Brandy			Cook 40				400-11-5968			10/31/2012		

EFO00088 09-07-2023 Page 2 of 2



#### Form 39R Resident Supplemental Schedule

2023

	ames as shown on return Sam N Cook Sam N Cook Sam N Cook		
A.			
	Federal net operating loss deduction included on Form 40, line 7	• 1 l	00
	Capital loss carryover incurred outside the state before becoming an Idaho resident		00
	3. Non-Idaho state and local bond interest and dividends		00
	4. Idaho college savings account withdrawal	<b>4</b>	00
	5. Bonus depreciation. Include federal Form 4562s		
	Check the box if you have a current year loss limitation. See instructions •	<b>5</b>	00
	Other additions. Include explanation	• 6	00
	7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	<b>-</b> 7	00
В.	<i>7</i> 1 <b>3</b>		
	1. Idaho net operating loss carryover		
	Idaho net operating loss carryback • Enter total here	1	00
	State income tax refund, if included in federal income		00
	Interest from U.S. government obligations	• 3	00
	4. Energy efficiency upgrades Description	• 4	00
	Alternative energy device deduction     Year		
	Acquired Type of Device Total Cost Percentage		
	a. 2023 \$ X 40% = 5a • 0	00	
	b. 2022 \$ X 20% = 5b •	00	
	c. 2021 \$ X 20% = 5c •	00	
	d. 2020 \$ 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 30, and include federal Form 2441	- 6	00
	7. Social Security and railroad benefits, if included in federal income	.• 7	00
	8. Retirement benefits deduction. See instructions for qualifications.		
	a. If single, enter \$43,524 or if married filing jointly, enter \$65,286 • 8a	00	
	b. Federal Railroad Retirement benefits received 8b	00	
		00	
	d. Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d	00	
		00	
	f. Enter the smaller of line 8d or 8e here	• 8f	00
	9. Technological equipment donation		00
	10. Idaho capital gains deduction. Include Form CG		00
	11. Active duty military pay earned outside of Idaho		00
	12. Adoption expenses		00
	13. Idaho medical savings account. Contributions Interest		
	Financial institution Account number	• 13	00
	14. Idaho college savings program		00
	15. Home for the aged or developmentally disabled. Complete Part E, line 3		00
	16. Idaho lottery winnings, less than \$600 per prize		00
	17. Income earned on a reservation by an American Indian	<b>1</b> 7	00

Form 39R 2023 (continue	ed	(continu	2023	39R	Form
-------------------------	----	----------	------	-----	------

_		is shown on return N Cook						Social Sec 400-11	,		er		
	18.	Health insurance	e premiums						•	18			00
	19.	Long-term care i	nsurance						•	19			00
	20.	Workers' comper	nsation insuran	ce					•	20			00
	21.	Bonus depreciat	ion. Include Fo	rm 4562s					•	21			00
	22.	Financial instit	ution		tributions Account numbe first-time home b	er			-	22			00
	23.	Other subtraction	ns. Include expl	lanation						23			00
	24.				rough 7, and 8f thr				•	24			00
C.	Cre	dit for income ta	x paid to othe	r states. See in	structions, page	37.							
	This	s credit is being cl	aimed for taxes	s paid to:						(St	ate na	ame)	
	1. Idaho tax, Form 40, line 20. Enter amount here								00 00 00 %	ince a <b>s</b> for	ome ta epara each s	a copy of ax returr ate Form state for s claime	n and n <b>39R</b> which
		•	•	· ·		<u> </u>				5			00
					lits. See instructior				•	6			00
									ŀ	7			00
D.	7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22  Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.												
	1.	Credit for Idaho	educational ent	tity contributions	·				•	1			00
	2.	Credit for Idaho	youth and reha	bilitation facility	contributions				•	2			00
	3.	Credit for live org	gan donation ex	xpenses					•	3			00
	4.	Total credits. Ad	d lines 1 throug	h 3. Enter total	here and on Form	40, line	23			4			00
E.	Mai dev	intaining a home relopmental disa	for a family m bility. See inst	ember age 65 tructions, page	or older or a fam 39.	ily mem	ber with	а					
		you and your spo	ouse) and provi	ide more than o	ily member age 69 ne-half of that per	son's sup	oport?				Yes		No
	2.				mily member with ore than one-half o				ſ		Yes		No
	3.	List each family	member you're	claiming:	<u></u>								
		Family M First Name	/lember's Name Last	Name	Family Member's Social Security Number	Relations Filir	ship to Pers ng Return	E	ily Me Birthda m/dd/	ate		Check I Developn Disab	nentally
													] ] ]
	4.	Total amount cla Enter here and c	nimed (\$100 for on Form 40, line	each qualifying e 44	member but not r	nore thai	า \$300).			4			00
F. Dependents: (Continued from Form 40, page 1, line					ine 6)								
		First Name							Social Security Number			Birthdate nm/dd/yyyy	<b>/</b> )
Ca	andy			Cook	400-11-5					C	)3/14/	2014	
W	Villy			Cook 400				11-5970		C	06/24/	2015	
Bil	illy			Cook		Cook 400-				C	)2/04/	2017	

## Form 40 2023 Individual Income Tax Return

Amended	Return? Check the box.	■ State	Use Only				
	of the instructions for the reasons and enter the number that applies.	• _					
For calenda	r year 2023 or fiscal year beginnii	ng, endir	g				
Your fir Denn	st name and initial is A	Your last name Cox	·	Your Social Security number ( 400-11-5952	SSN)	Dece in 20	
To the point of th	e's first name and initial	Spouse's last name Cox		Spouse's Social Security num 400-11-5953	ber (SSN)	Dece in 20	
	t mailing address Blue Heron			Forms and instru tax.ida	ctions av	/ailable at	
9374 City Middl	eton	State ID	ZIP Code 83644	Foreign country (if not U.S.)			
Filing Sta	tus. Check only one box. If ma	arried filing jointly o	separately, enter	spouse's name and Social	Security	number abov	ve.
1.	Single 2. Married filing jointly	g 3 Married separat		Head of household 5 Quali	fying survi qualifying	iving spouse dependents	
Household	I. See instructions, page 7. If so	meone can claim you a	as a dependent, leav	e line 6a blank. Enter "1" on line:	s 6a and 6	b, if they apply	
6a. You	rself1 6b. Spous	e1 6c. De	pendents	_ 6d. Total household	2		
List your d	ependents below. If you have	more than four depe	ndents, continue o	on Form 39R. Enter total num	ber on line	e 6c.	
	Dependent's first name	Dependent's	s last name	Dependent's SSN		ndent's birthdate mm/dd/yyyy)	е
	Dependent's mot hame	Боронасти	, last riame	Beperident's CON		mm/dd/yyyy)	
Income. S	ee instructions, page 7.			•			
	your federal adjusted gross in	come from federal Fo	orm 1040 or 1040-	SR, line 11.			
	le a complete copy of your fed				7	50000	+
	ons from Form 39R, Part A, lir				8	100	
	Add lines 7 and 8				9	50100 100	00
	actions from Form 39R, Part B Adjusted Income. Subtract li				11	50000	00
	putation. See instructions,				111	30000	00
Standard	_	page o.					
Deduction for Most		35 or older	• 🔲 Y	ourself ■ X Spouse			
People	12. Check — b. If blind		• 🗀 Y	ourself • X Spouse			
Single or Married Filing Separately:	g denend	parent or someone e lent, check here and					
\$13,850	13 Itemized deductions I	nclude federal Sched	lule A Federal lim	its apply	13		00
Head of Household				deral Schedule A	14		00
\$20,800	15. Subtract line 14 from I	-			15		00
Married Filing Jointly or	g├─16. Standard deduction. S	ee instructions, page	e 8, to determine a	mount if not standard	16	30700	00
Qualifying	1			•	17	19300	00
Surviving Spouse:				zero	18		00
\$27,700					19	19300	00
			9	<u>-</u>	20	599	00
	Con	tinue to page 2.	D 0070 / D /	D 00707 0704			

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

	<u> </u>	orm 4		2023	(continu	
	Tax amount from line 20		21		599	00
	dits. Limits apply. See instructions, page 9.					
	1	60 <b>00</b>				
		40 <b>00</b>	_			
	, , , , , , , , , , , , , , , , , , , ,	20 <b>00</b>				
	Idaho Child Tax Credit. Computed amount from worksheet on page 10   25	00	)			
	Total Credits. Add lines 22 through 25		26		520	
27.	Subtract line 26 from line 21. If line 26 is more than line 21, enter zero		27		79	00
	er Taxes. See instructions, page 10.					
	Fuels use tax due. Include Form 75		28			00
29.	Sales/use tax due on untaxed purchases (online, mail order, and other)	······•	29		152	_
30.	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44		30		65	00
31.	Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	■	31			00
32.	Permanent building fund tax.			Blind		
	Check the box if you received Idaho public assistance payments for 2023		32		10	
	Total Tax. Add lines 27 through 32	······ •	33		345	00
	ations. See instructions, page 10. I want to donate to:					
	Idaho Nongame Wildlife Fund 35. Idaho Children's Trust Fund					
	Special Olympics Idaho 37. Idaho Guard & Reserve Family 37.					
38.	American Red Cross of Idaho Fund   39. Veterans Support Fund					
40.						
	Total Tax Plus Donations. Add lines 33 through 41		42		345	00
	ments and Other Credits.					
43.	Grocery Credit. Computed amount from worksheet on page 11			1		
	To receive your grocery credit, enter the computed amount on line 43		43		260	00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43					ı
44.	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39F		44			00
45.	· <u> </u>		45	_	229	
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		46		3000	
	2023 Form 51 estimated payments and amount applied from 2022 return		47	_	200	
	Paid by entity •50 Withheld •150 ABE •200 See instructions		48		400	
	Tax Reimbursement Incentive credit • 100 Claim of Right credit • 100 See instructions		49		200	
	Total Payments and Other Credits. Add lines 43 through 49		50		4289	00
	Due or Refund. See instructions, page 12.					
51.	Tax Due. If line 42 is more than line 50, subtract line 50 from line 42		_			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					1
	Nonrefundable credit from a prior year return. See Form 44 instructions		53			00
54.	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53		54		0	00
55.	•	····· •	55		3944	00
56.	Refund • 3719 Apply to 2024 • 225					
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination is outside	the U	.S.			
				Type of		•
		9 8	1	Account	■ X Savin	gs ——
	ended Return Only. Complete this section to determine your tax due or refund. See instruction					
	Total due (line 54) or overpaid (line 55) on this return		58			00
	Refund from original return plus additional refunds		59			00
	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 Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct,					S.
	Your signature (required)  Spouse's signature (if a joint return, both must sign)	_		Date		



#### Form 39R Resident Supplemental Schedule

2023

	ames as shown on return  Dennis A & Edna Cox  Social Secur 400-11-	,		
A.	Additions. See instructions, page 27.	Т		Τ
	1. Federal net operating loss deduction included on Form 40, line 7	•	1 100	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 federal Form 4562s			
	Check the box if you have a current year loss limitation. See instructions • 💢	• 💄	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		7 100	00
В.				
	1. Idaho net operating loss carryover •100			
	Idaho net operating loss carryback • Enter total here	L	1 100	00
	State income tax refund, if included in federal income	•	2	00
	3. Interest from U.S. government obligations	•	3	00
	4. Energy efficiency upgrades Description	.• L	4	00
	5. Alternative energy device deduction			
	Year Acquired Type of Device Total Cost Percentage			
	2002	00		
	u	00		
	2024	00		
	ψ	00		
	u			1
	e. Add lines 5a through 5d. Can't exceed \$5,000		5e	00
	6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	•	6	00
	Social Security and railroad benefits, if included in federal income	.•	7	00
	Retirement benefits deduction. See instructions for qualifications.	_		
	a. If onlying, officer \$10,02 for it married ming jointly, officer \$00,200	00		
	b. Federal Railroad Retirement benefits received 8b	00		
	c. Social Security benefits received 8c	00		
	d. Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d	00		
	e. Qualifying retirement benefits included in federal income	00		
	f. Enter the smaller of line 8d or 8e here		8f	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. Home for the aged or developmentally disabled. Complete Part E, line 3		15	00
	16. Idaho lottery winnings, less than \$600 per prize		16	00
	17. Income earned on a reservation by an American Indian	•   1	17	00



	ames as shown on return  Dennis A & Edna Cox  Social Security nu 400-11-5952												
	18. Health insurance premiums 1 19. Long-term care insurance 1												00
		-								19			00
	20. Workers' compe	nsation insuran	ce						•	20			00
	21. Bonus depreciat	tion. Include Fo	rm 4562s						•	21			00
	22. First-time home	buyer savings a	account. Cont	ributions	Ir	ntere	est						
				Account number									
	■ By check	king the box, I a	ttest that I am a	first-time home b	uyer. Se	ee ir	structio	ns.	•	22			00
	23. Other subtractio	23. Other subtractions. Include explanation											00
	24. Total subtraction Enter here and o	24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23.  Enter here and on Form 40, line 10										100	00
C.					37.								
	This credit is being c	laimed for taxes	s paid to:	OR						(Sta	ite name	)	
	1. Idaho tax, Form	40, line 20. Ent	er amount here			1		599	00	Incl	ude a cor	ov of the	_
	Federal adjusted     both states adjust	•		state and taxed be instructions	-	2		5000	00	inco	me tax r	eturn an	nd
	Idaho adjusted in				ŀ	3		50000	_		eparate Feach state		
	4. Divide line 2 by				ŀ	4		10 '	%	a cr	edit is cla	imed.	
	5. Multiply line 1 by	•	-		L					5	60	00	
	6. Other state's tax									6		100	<del></del>
	7. Enter the smalle									7			00
D.	Credits for Idaho ed	lucational enti	ty and Idaho y	outh and rehabili	tation					· ·			-
	facility contribution	_					_						_
	1. Credit for Idaho	educational ent	ity contributions						•	1			00
	2. Credit for Idaho	•	-							2		80	-
	<ol><li>Credit for live or</li></ol>	gan donation ex	rpenses						•	3		90	
	4. Total credits. Ad									4		240	00
E.	Maintaining a home developmental disa				ily men	nbei	with a						
	1. Did you maintair	n a home for an	immediate fam	ily member age 6					ı		., г	<b>–</b>	
	you and your sports 2. Did you maintai	, ,		ne-half of that pers							Yes	No	
				ore than one-half o							Yes	No	
	3. List each family	member you're	claiming:						,				
	Family N First Name	Member's Name Last	Name	Family Member's Social Security Number	Relation Fil	nship ling R	to Person eturn	E	Sirthd	ember's ate 'yyyy)	Dev	eck Here elopmenta Disabled	
								,		,,,,			
							2001						_
	Total amount cla     Enter here and c	nimed (\$100 for on Form 40, line	each qualifying e 44	member but not r	nore tha	an \$	300). 			4			00
F.	Dependents: (Conti	nued from For	m 40, page 1, I	ine 6)									
	First Name			Last Name			Social S	ecurity Nu	mber	•		ndate d/yyyy)	
			İ										

EFO00088 09-07-2023 Page 2 of 2



# Form 44 Business Income Tax Credits, Credit Recapture, and Nonrefundable Credit From a Prior Year Return

| Social Security number or EIN

Names as shown on return

Denns A & Edna Cox

400-11-5952

#### Part I — Business Income Tax Credits

	C	redit Allowed		Carryover
1. Investment tax credit. Include Form 49	1	25	•	10
2. Credit for production equipment using post-consumer waste	2	10	•	5
3. Promoter-sponsored event credit	3	5		
4. Credit for Idaho research activities. Include Form 67	4	25	•	10
5. Broadband equipment investment credit. Include Form 68	5	50	•	35
6. Small employer investment tax credit. Include Form 83	6	50	•	25
7. Small employer real property improvement tax credit.				
Include Form 84	7	30	•	20
8. Small employer new jobs tax credit. Include Form 85	8	15	•	10
9. Credit for employer contributions to employee's Idaho college				
savings account. Include Form ID-529	9	10	-	5
10. Total business income tax credits allowed. Add lines 1 through 9	10	220		

#### Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:		
1. Investment tax credit. Include Form 49R	1	15
2. Broadband equipment investment credit. Include Form 68R	2	20
3. Small employer investment tax credit. Include Form 83R	3	10
4. Small employer real property improvement tax credit. Include Form 84R	4	10
5. Small employer new jobs tax credit. Include Form 85R	5	10
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6	65

#### Part III — Nonrefundable Credit From a Prior Year Return

By completing this section, I am filing my claim for credit.

					1				_
		Α	В	С	D	E		F	G
Year									
Nonrefundable									
Credit	•								
1. Total nonref	und	able credit. Ad	dd columns A t	hrough G			•	1	
2. Carryover fr	om	prior year					. •	2	
3. Add lines 1	and	2. This is you	r total credit				. •	3	
4. Enter tax du	ie, p	lus penalty ar	nd interest fror	n applicable fo	orm		•	4	
5. Credit allow	ed.	If line 4 is less	than line 3, th	nis is your allo	wed credit.				
If line 4 is m	ore	than line 3, e	nter the amou	nt from line 3			•	5	
6. Credit rema	ining	g for future ye	ars. Subtract I	ine 5 from line	e 3.				
If the result	is le	ss than zero,	enter zero				. •	6	



	Name				Social Security Number				
DI = 4	Dennis Cox			-					
PLEA PRII	• ,			•	400-11-5952				
OF					Federal Employer Identification Number	er			
TYF	<b>`</b>				Todoral Employer rachamodulor Hambe	<u>"</u>			
• • • •	City State		P Code	•					
	Middleton	ID	83644						
Section	on I. FILING PERIOD. Beginning,	and ending	•,		State use only				
	M M	Y	M M	Y					
	ve already claimed a refund of this tax from the T 75 for this period, <i>don't complete this form</i> .	ax Commission	n on another						
Section II. BUSINESS ACTIVITIES. Check each box below that describes the business activities of your company.									
		dscaping & tre			Golf course				
	Logging 7. • Wel	•		12.					
		iipment rental/l ocrete/asphalt/g	-		<ul><li>✓ Mining</li><li>✓ Other (describe)</li></ul>				
4. 5.	= · ·	avating	jiavei	14.	Other (describe)				
	<u> </u>								
Section	on III. NONTAXABLE USE. Check each box be	elow that descri							
	IDAHO TAX-PAID special fuels used in:		IDA	AHO TA	AX-PAID gasoline* used in:				
1.	■ Stationary engines	1	I0. ■ Statio	nary er	ngines				
2.	■ Unregistered equipment (list)	1	1. • ☐ Unreg	gistered	equipment (list)				
_									
3.	■ Refrigeration unit with separate tank ■ Intrastate motor vehicles off-highway miles				n unit with separate tank y engine allowance				
4.	(include Form 75-NM)	'		de Forr	y engine allowance n 75-PTO)				
5.	■ ☐ ÎFTA power take-off (PTO) and auxiliary eng	gine 1	l4.   • ∏ Întras	state mo	otor vehicle auxiliary engine allowan	ce			
•	allowances (include Form 75-PTO)				m 75-PTO)				
6.	<ul> <li>Intrastate motor vehicle PTO and auxiliary e allowances (include Form 75-PTO)</li> </ul>			•	instructions)				
7.	<ul> <li>Federal, state, and local government motor</li> </ul>				motorboat				
7. 8.	■ Aircraft (see instructions)	•		•	ibe) <u>ATV</u> istered motor vehicle (government o	or.			
9.	• Other (describe)			•	n't qualify for a refund of the gasolin				
				•					
	on IV. TOTAL REFUND OR TAX DUE. Complet								
	Gasoline tax refund from page 2, Section V, line					00			
2.	Special fuels tax refund from page 2, Section V, I	line 6			182	00			
3.	Gasoline use tax due from page 2, Section VI, lin	ne 4			16	00			
4.	Special fuels use tax due from page 2, Section V	′I, line 5			33	00			
	Total of sales use tax due from page 2, Section \					00			
0.	I paid the sales use tax with my sales/use t								
	Refund. If the total of lines 1 and 2 is greater the enter the difference				. 28	00			
	Tax Due. If the total of lines 1 and 2 is less than enter the difference					00			
	ning this form, I certify that the statements I m	ade on this for	m are true and	correct.	. I know that submitting false inform	ation			
	can result in criminal and civil penalties.								
<u>-   \</u>	Vithin 180 days of receiving this return, the Idaho	State Tax Co		contact	my paid preparer to discuss it.				
0:0::	Authorized Signature		Date		Call (208) 334-7660 in the Boise area	or			
SIGN HERE	- Title		Daytime Phone		toll-free at (800) 972-7660.				
HERE			24,5,110 1 110110		MAIL TO:				
Paid Pr	eparer's Signature	Preparer's EIN,	SSN, or PTIN		Idaho State Tax Commission				
		•	PO Box 76 Boise ID 83707-0076						
Address			Phone						

Page 1 of 2 EFO00286 09-24-2020



Sec	ction V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals		
1.	Total tax-paid gallons purchased from all sources (whole gallons)	100	100	125	150		200	200			
2.	Total nontaxable gallons (whole gallons)										
3.	3. Tax rate										
4.	4. Fuels tax refund										
5.	5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1										
6.	6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2										

Se	ction VI. FUELS USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel**	E Propane	F CNG	G LNG	H Totals	
1.	Total taxable gallons (whole gallons)									
2.	Tax rate	.32	.07	.06	.32	.232	.32	.349		
3.	Fuels tax due		7	9			16	17		
4.	4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3									
5.	5. Special fuels tax due. Add line 3, columns D, E, F, and G. Enter here and on page 1, Section IV, line 4									

Sec	ction VII. SALES USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1.	Number of gallons from		711 000			Терине			1000
	Section V, line 2	100	100	125	150		200	200	
2.	Average price per gallon								
	(carry 4 decimal places x.xxxx)	3.75	3.25	4.25	3		3.25	3.25	
3.	State fuels tax per gallon	.32	.07	.06	.32		.32	.349	
4.	Federal fuels tax per gallon	.184	.194	.219	.244		.183	.42	
5.	The base cost per gallon (subtract 3 & 4 from line 2)	3.246	2.986	3.971	2.436		2.747	2.481	
6.	Total amount subject to sales use tax (multiply line 1 by line 5)	325	299	496	365		549	496	
7.	Sales use due (multiply line 6 by 6%)	19	18	30	22		33	30	
8. Sales use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5									

\*\* Includes biodiesel and biodiesel blends

EFO00286 09-24-2020 Page 2 of 2

### Form 40 State Tax Commission Individual Income Tax Return

	<u> </u>							
Amended Ret	urn? Check the box.	■ State Us	se Only					
	e instructions for the reasons							
to amend, and en	ter the number that applies.	<u> </u>						
For calendar year	ar 2023 or fiscal year beginnir	ng, ending						
	me and initial	Your last name			Security number (S	SN)		ceased
Ted N	st name and initial	Noon Spouse's last name		400-44-59	cial Security numb	or (SSNI)	$\dashv = -$	2023
Ted N Spouse's first Current mail	st flattle and fillial	Spouse's last flame		Spouse's Go	cial Security Humb	ei (ooiv)	11 1 200	ceased 2023
	-			Forr	ns and instruc			
PO Box 4	4001	Ta	T===		tax.idal	no.gov		
PO Box 4 City Victoria		State BC	ZIP Code 99999	Foreign coun	itry (if not U.S.)			
	. Check only one box. <b>If ma</b>		1		ne and Social S	ecurity	number abo	OVE
				ead of		-	viving spouse	
1. X Sing	gle 2. jointly	3 Married fill separately		ousehold	5 Quality with quality	ualifying	dependents	
Household. Se	ee instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. E	Enter "1" on lines	6a and 6	6b, if they appl	ly.
6a. Yoursel	lf 6b. Spous	e 6c. Depe	endents	6d. Total hou	usehold			
List vour dene	ndents below. If you have	more than four depend	ents continue on	Form 39R F	nter total numb	er on lir	ne 6c	
	-	•					endent's birthda	ate
Dep	endent's first name	Dependent's la	st name	Depen	dent's SSN	(	(mm/dd/yyyy)	
Income. See i	instructions, page 7.							T
7. Enter you	r federal adjusted gross in	come from federal Forr	n 1040 or 1040-S	R, line 11.				
	complete copy of your fede					7	30000	00
	from Form 39R, Part A, lin					8	2222	00
	d lines 7 and 8					9	30000	+
	ons from Form 39R, Part B usted Income. Subtract lir					10	30000	00
			•••••		·····	11	30000	00   00
•	ation. See instructions, <sub>l</sub>	oage 8.						
Standard Deduction	a. If age 6	5 or older	• □ Yo	urself •	Spouse			
for Most People					Spouse			
Single or		parent or someone else			Opouse			
Married Filing Separately:		ent, check here and er						
\$13,850	40		- A =		_	40		
Head of	13. Itemized deductions. In					13		00
#20 000 l	<ol> <li>State and local income</li> <li>Subtract line 14 from li</li> </ol>	•				14 15		00
	16. Standard deduction. S					16	13850	
I Jointly or I	17. Subtract the <b>larger</b> of					17	16150	_
Surviving /	18. Qualified business inco					18		00
Spouse: \$27,700	19. Idaho taxable income.	Subtract line 18 from li	ne 17			19	16150	
1 1	20. Tax from worksheet. S					20	676	_
		tinue to page 2.				<u> </u>		•

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

Preparer's address

IDA	HO State Tax Commission			Fo	orm -	40	202	<b>3</b> (co	ntinu	ed)
21.	Tax amount from line 20					21	Т		676	00
	lits. Limits apply. See instructions, page 9.								l.	
	Income tax paid to other states. Include Form 39R and a copy of other states' returns	22			0	0				
	•	23			0	0				
	Total business income tax credits from Form 44, Part I, line 10. Include Form 44	24			0	0				
	Idaho Child Tax Credit. Computed amount from worksheet on page 10	-			0	0				
26.	Total Credits. Add lines 22 through 25					26	T			00
27.	Subtract line 26 from line 21. If line 26 is more than line 21, enter zero					27				00
Othe	er 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)				<b>-</b>	29				00
30.	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Fo	rm 4	<del>1</del> 4			30				00
31.	Tax from recapture of qualified investment exemption (QIE). Include Form 49ER				<b>-</b>	31				00
32.	Permanent building fund tax.									l
	Check the box if you received Idaho public assistance payments for 2023					32	_		10	
	Total Tax. Add lines 27 through 32				······ •	33	<u> </u>		686	00
	ations. See instructions, page 10. I want to donate to:									
	Idaho Nongame Wildlife Fund • 5 35. Idaho Children's Trust Fund									
	Special Olympics Idaho <u>5</u> 37. Idaho Guard & Reserve Famil									
	American Red Cross of Idaho Fund • 5 39. Veterans Support Fund									
	Idaho Food Bank Fund		_							
	Total Tax Plus Donations. Add lines 33 through 41					42			726	00
-	ments and Other Credits.									
43.	Grocery Credit. Computed amount from worksheet on page 11					40	. T			
	To receive your grocery credit, enter the computed amount on line 43					43				00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero									
	Maintaining a home for family member age 65 or older or developmentally disabled. Inclu						_			00
	Special fuels tax refund Gasoline tax refund Inclu					45	_			00
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withho		-				_			00
	2023 Form 51 estimated payments and amount applied from 2022 return						_			00
	Paid by entity • Withheld • ABE • See in					48				00
	Tax Reimbursement Incentive credit  Claim of Right credit  Set Tax Reimbursement and Other Credits Add lines 43 through 40					49 50				00
	Total Payments and Other Credits. Add lines 43 through 49					l SU				UU
	Due or Refund. See instructions, page 12.  Tax Due. If line 42 is more than line 50, subtract line 50 from line 42				51				726	nn
	40					52	т—		15	
52.	Penalty • 10 Interest from the due date • 5 Enter total  Check box if penalty is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account without the country is caused by an unqualified Idaho medical savings account with the country is caused by an unqualified Idaho medical savings account with the country is caused by the country is ca					32	_		13	UU
<b>5</b> 2	Nonrefundable credit from a prior year return. See Form 44 instructions					53	_		700	00
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53						_		41	
5 <del>4</del> .	Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50						_	-	71	00
	Refund Apply to 2024					30				00
	Apply to 2027									
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination	n is	out	side	the l	J.S.	тур	e of •	Check	kina
■ Rout	ing No. Account No.						Accol		Saving	_
		- i	t	uetie						_
	ended Return Only. Complete this section to determine your tax due or refund. Some Total due (line 54) or overpaid (line 55) on this return					58	,			00
	Refund from original return plus additional refunds					-				00
						-				00
	Tax paid with original return plus additional tax paid					61	_			00
<u> </u>	Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this re							ntified be	olove:	JU
•	Juvithin 180 days of receiving this return, the idano State Tax Commission may discuss this return is Under penalties of perjury, I declare that to the best of my knowledge and belief this return is									<b>3</b> .
	Your signature (required)  Spouse's signature (if a joint return, both			,		۷۲	Date			<u> </u>
Sign			- /							
Here	Paid preparer's signature Preparer's EIN, SSN, PTIN				Тахра	ayer's	phone	e number		

0 2 3 1 5 2 9 5 EFO00089 08-23-2023 Page 2 of 2

ZIP Code

State

Preparer's phone number



# Form 44 Business Income Tax Credits, Credit Recapture, and Nonrefundable Credit From a Prior Year Return

2023

Names as shown on return

Ted N Noon

Social Security number or EIN

400-11-5950

#### Part I — Business Income Tax Credits

	(	redit Allowed		Carryover
1. Investment tax credit. Include Form 49	1		-	
2. Credit for production equipment using post-consumer waste	2		-	
3. Promoter-sponsored event credit	3			
4. Credit for Idaho research activities. Include Form 67	4		-	
5. Broadband equipment investment credit. Include Form 68	5		-	
6. Small employer investment tax credit. Include Form 83	6		-	
7. Small employer real property improvement tax credit. Include Form 84	7		•	
8. Small employer new jobs tax credit. Include Form 85	8		-	
9. Credit for employer contributions to employee's Idaho college savings account. Include Form ID-529	9			
10. Total business income tax credits allowed. Add lines 1 through 9	10			

#### Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:			
Investment tax credit. Include Form 49R	•	1	
2. Broadband equipment investment credit. Include Form 68R	•	2	
3. Small employer investment tax credit. Include Form 83R	•	3	
4. Small employer real property improvement tax credit. Include Form 84R	■ [	4	
5. Small employer new jobs tax credit. Include Form 85R	•	5	
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	• [	6	

#### Part III — Nonrefundable Credit From a Prior Year Return

By completing this section, I am filing my claim for credit.

Year	-	2013	2014	2016	2017				
Nonrefundable									
Credit	•	100	200	150	200				
Total nonrefundable credit. Add columns A through G								1	650
2. Carryover from prior year								2	50
3. Add lines 1 and 2. This is your total credit								3	700
4. Enter tax due, plus penalty and interest from applicable form								4	741
5. Credit allowed. If line 4 is less than line 3, this is your allowed credit.									
If line 4 is more than line 3, enter the amount from line 3								5	700
6. Credit remaining for future years. Subtract line 5 from line 3.									
If the result is	. •	6	0						

## Form 40 2023 Individual Income Tax Return

Am	ended Retur	n? Check the box.	• 🗸	State Us	se Only					
		structions for the reasons								
to ar	nend, and enter	the number that applies.	<u> </u>							
For	calendar year 2	2023 or fiscal year beginnii	ng,	ending						
Your first name and initial Your last name Norris Your Social Security number 400-11-5956			` '		ceased 2023					
Spouse's last name Spouse's Social Security r					nber (SS	, II I D	ceased 2023			
se Print	Current mailing	•				Forms and instru tax.id	uctions aho.ge			
13 Winners Circle Dr   tax.ic										
			rried filina ioin	1	1	r spouse's name and Social	l Secur	itv number ab	ove.	
	1. Single	Married filin	g 3 M	arried fili parately	ing 4 🔽	Head of Qua	lifying s	urviving spouse ng dependents	)	
Hou	sehold. See i	instructions, page 7. If so	meone can claim	you as a	a dependent, leav	e line 6a blank. Enter "1" on line	es 6a an	d 6b, if they app	oly.	
	a. Yourself _			•	_	6d. Total household	_	, , , , , , ,	,	
		•		•				lina Ga		
LIS	your depend	lents below. If you have	more than lour	depend	enis, continue c	on Form 39R. Enter total nun		ine oc. ependent's birthd	ate	
_	Depend	dent's first name	Depe	ndent's la	st name	Dependent's SSN		(mm/dd/yyyy)		
J	ohn		Norris			400-11-5970	06	06/01/2007		
5	Sam		Norris			400-11-5971	10	0/19/2008		
Inco	me See ins	structions, page 7.				•				
		ederal adjusted gross in	come from fede	ral Forn	n 1040 or 1040-	SR, line 11.				
ı	-					,	<b>-</b> 7	2612	5 00	
8.							8		00	
9.	Total. Add li	nes 7 and 8					9	2612	5 00	
10.	Subtractions	s from Form 39R, Part B	, line 24. Includ	e Form	39R		10		00	
11.	Total Adjus	ted Income. Subtract li	ne 10 from line	9			<b>1</b> 1	2612	5 00	
Tax	Computati	on. See instructions,	page 8.							
	andard									
	duction r Most	a. If age 6	55 or older		• 🔲 Y	'ourself ■ Spouse				
		. Check — b. If blind			🔲 Y	ourself 🛮 🗌 Spouse				
Si	ngle or ried Filing				can claim you					
Sep	parately:	depend	ent, check here	e and en	iter zero on line	43				
\$	13,850   13.	. Itemized deductions. I	nclude federal S	Schedule	e A. Federal lim	its apply	13		00	
	lead of					deral Schedule A	-		00	
	20 800		-			le A, enter zero	15		00	
1	ried Filing 16.		•			mount if not standard		2080		
	ointly or   ualifying   17.	. Subtract the larger of	line 15 or 16 fro	m line 1	11. If less than z	ero, enter zero	17	532		
Su	. 5 - 7 - 1					zero		522		
\$		. Idaho taxable income.	Subtract line 18	8 from li	ne 17		19	10	0 00	
<u></u>									0 00	
		Con	tinue to page 2.							
Ret	urn and paym	ent - Mail to: Idaho State	Tax Commission	n, PO Bo	x 83784, Boise, I	D 83707-3784				

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ID/	<b>√H○</b> State Tax Commission			Fo	orm 4	0	2023	(continu	ıed)
21.	Tax amount from line 20					21		0	00
Cre	dits. Limits apply. See instructions, page 9.								
	Income tax paid to other states. Include Form 39R and a copy of other states' returns	22			00	)			
	Total credits from Form 39R, Part D, line 4. Include Form 39R	00	<u> </u>						
	Total business income tax credits from Form 44, Part I, line 10. Include Form 44	00	<u> </u>						
	Idaho Child Tax Credit. Computed amount from worksheet on page 10								
	Total Credits. Add lines 22 through 25								00
	Subtract line 26 from line 21. If line 26 is more than line 21, enter zero					26 27		0	00
	er Taxes. See instructions, page 10.								
	Fuels use tax due. Include Form 75								00
	Sales/use tax due on untaxed purchases (online, mail order, and other)					28			00
	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form					30			00
	Tax from recapture of qualified investment exemption (QIE). Include Form 49ER					31			00
	Permanent building fund tax.								
<b>-</b>	Check the box if you received Idaho public assistance payments for 2023				x	32		<del>10</del>	00
33.	Total Tax. Add lines 27 through 32					33		0	00
	nations. See instructions, page 10. I want to donate to:						<u>.</u>		
	Idaho Nongame Wildlife Fund • 35. Idaho Children's Trust Fund		■						
	Special Olympics Idaho								
	American Red Cross of Idaho Fund • 39. Veterans Support Fund								
40.									
42.	Total Tax Plus Donations. Add lines 33 through 41					42		0	00
	ments and Other Credits.								
	Grocery Credit. Computed amount from worksheet on page 11	■_	360	)					
	To receive your grocery credit, enter the computed amount on line 43					43		360	00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43						1		
44	4. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R •				44			00	
	5. Special fuels tax refund  Gasoline tax refund  Include Form 75					45			00
	5. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding					46		100	00
	7.     2023 Form 51 estimated payments and amount applied from 2022 return					47			00
	Paid by entity • Withheld • ABE • See in					48			00
	Tax Reimbursement Incentive credit • Claim of Right credit • Se					49			00
	Total Payments and Other Credits. Add lines 43 through 49					50		460	00
	Due or Refund. See instructions, page 12.				I I	100	J	700	00
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 50 from line 42				51				00
	Penalty Interest from the due date Enter total					52			00
JZ.	Check box if penalty is caused by an unqualified Idaho medical savings account withdr					02			00
53.						53	Ī		00
	<ol> <li>Nonrefundable credit from a prior year return. See Form 44 instructions</li> <li>Total Due. Add lines 51 and 52, then subtract line 53.</li> </ol>								00
55.						54 55		460	00
	Refund • 460_ Apply to 2024 •					33		700	00
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination	ı is	out	side	the U	.S.	Type of "	Check	kina
	ting No. 3 2 4 6 0 6 1 2 3 • Account No. 9 8 7 6 5 4 3 2 1						Account:		_
	ended Return Only. Complete this section to determine your tax due or refund. Se					58			
	8. Total due (line 54) or overpaid (line 55) on this return							-460	+
	9. Refund from original return plus additional refunds							50	00
	0. Tax paid with original return plus additional tax paid								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 re Under penalties of perjury, I declare that to the best of my knowledge and belief this return is	tru	e, co						S.
	Your signature (required) Spouse's signature (if a joint return, both r	must	sign)				Date		
Sign							<u> </u>		
Hord	ere Paid preparer's signature Preparer's EIN. SSN. PTIN Taxpaver's phone nur					nher			

0 2 3 1 5 2 9 5

ZIP Code

State

Preparer's phone number

Preparer's address

### Form 40 State Tax Commission Individual Income Tax Return

Amend	ed Return? Check the box.	■ State Use	Only					
	e 7 of the instructions for the reasons	. '						
to amend	d, and enter the number that applies.							
For cale	ndar year 2023 or fiscal year beginnir	ng, ending						
you You	ur first name and initial	Your last name			Security number (S	SN)	Dece	
E CI		Smith		400-11-5			in 20:	23
Your first name and initial Smith Your last name 400-11-5957  Spouse's first name and initial Spouse's last name Spouse's Social Security Our last name 400-11-5957  Current mailing address Forms and instal Spouse's last name Spouse's Social Security Our last name 400-11-5957  Spouse's first name and initial Spouse's last name Spouse's Social Security Our last name 400-11-5957  Spouse's first name and initial Spouse's last name Spouse's Social Security Our last name 400-11-5957  Spouse's first name and initial Spouse's last name Spouse's Social Security Our last name 400-11-5957					ocial Security numb	er (SSN)	Dece in 20	
rin Cui	rrent mailing address			For	ms and instruc	tions avai		
<b>9</b> 91	00 Lansing St				tax.idal			
Bease City			ZIP Code	Foreign cou	ntry (if not U.S.)			
	ddleton		83644	<u> </u>				
_	Status. Check only one box. If ma		-	=		-		ve.
1.	Single 2. Married filing	g 3 Married filing separately		ead of usehold	5 Qualify with qu	/ing survivir ualifying de	ng spouse pendents	
Househ	old. See instructions, page 7. If so		lenendent leave l	ina 6a hlank	<u> </u>			
		•	•				п шеу арріу	•
		e 6c. Depend						
List you	ur dependents below. If you have	more than four depender	nts, continue on	Form 39R. I	Enter total numb			
	Dependent's first name	Dependent's last	name	Depe	ndent's SSN	•	ent's birthdate n/dd/yyyy)	€
						,	,,,,,	
	0		L					一
	<ol> <li>See instructions, page 7. ter your federal adjusted gross in</li> </ol>	come from federal Form	1040 or 1040 SE	2 line 11				
	clude a complete copy of your fed					7	NRF	00
	ditions from Form 39R, Part A, lin					8		00
	tal. Add lines 7 and 8					9		00
10. Su	btractions from Form 39R, Part B	, line 24. Include Form 39	9R			10		00
11. To	tal Adjusted Income. Subtract lin	ne 10 from line 9				11		00
Tax Co	omputation. See instructions, <sub>l</sub>	page 8.						
Stand	ard		_					
Deduc for Mo	tion a. If age 6	65 or older	• 💹 You	urself •	Spouse			
Peop	le 12. Check — b. If blind		• 🔲 You	urself •	Spouse			
Single Married F		parent or someone else o						
Separat \$13,8	tely: L depend	ent, check here and ente	r Zero on line 43	·······•				
	13. Itemized deductions. In	nclude federal Schedule /	A. Federal limits	apply		13		00
Head Housel	nold: 14. State and local income	e or general sales taxes ir	ncluded on feder	al Schedule	÷A	14		00
\$20,8	<sup>00</sup>   15. Subtract line 14 from li	ine 13. If you don't use fe	deral Schedule	A, enter zer	o	15		00
Married F Jointly		ee instructions, page 8, t	o determine amo	ount if not st	andard ■	16	13850	00
Qualify Surviv	ring 17. Subtract the <b>larger</b> of					17		00
Spous	se:					18		00
\$27,7	10. Idano taxable meeme.				•	19		00
	20. Tax from worksheet. S					20		00
	Con	tinue 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

		40	
⊢or	m	40	

2023

(continued)

21.	Tax amount from line 20	
Cred	dits. Limits apply. See instructions, page 9.	
22.	Income tax paid to other states. Include Form 39R and a copy of	other states' returns 22
23.	Total credits from Form 39R, Part D, line 4. Include Form 39F	23 00
24.	Total business income tax credits from Form 44, Part I, line 1	0. Include Form 44 24 00
	Idaho Child Tax Credit. Computed amount from worksheet or	
26.	Total Credits. Add lines 22 through 25	26 00
	Subtract line 26 from line 21. If line 26 is more than line 21, e	
	er Taxes. See instructions, page 10.	
	Fuels use tax due. Include Form 75	
	Sales/use tax due on untaxed purchases (online, mail ord	
	Total tax from recapture of income tax credits from Form 44,	
	Tax from recapture of qualified investment exemption (QIE).	
	Permanent building fund tax.	01
02.	Check the box if you received Idaho public assistance payme	nts for 2023
33.	Total Tax. Add lines 27 through 32	
	ations. See instructions, page 10. I want to donate to	
	Idaho Nongame Wildlife Fund • 35. Idaho	
	Special Olympics Idaho	
	American Red Cross of Idaho Fund  39. Veter	· · · · · · · · · · · · · · · · · · ·
	Idaho Food Bank Fund	
	Total Tax Plus Donations. Add lines 33 through 41	
	ments and Other Credits.	
	Grocery Credit. Computed amount from worksheet on page	1 <u>120</u>
	To receive your grocery credit, enter the computed amoun	on line 43 • 43 120 <b>00</b>
	To donate your grocery credit to the Cooperative Welfare Fund, ch	
44.	Maintaining a home for family member age 65 or older or devel	<u></u>
	Special fuels tax refund  Gasoline tax refund	
	Idaho income tax withheld. Include Form W-2s and any 1099	
	2023 Form 51 estimated payments and amount applied from	· · · · · · · · · · · · · · · · · · ·
	Paid by entity • Withheld • A	
	Tax Reimbursement Incentive credit • Claim of Rigi	
	Total Payments and Other Credits. Add lines 43 through 49	
	Due or Refund. See instructions, page 12.	
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 50 from	line 42
	Penalty Interest from the due date	Enter total
υZ.	Check box if penalty is caused by an unqualified Idaho media	
53	Nonrefundable credit from a prior year return. See Form 44 instr	
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53	
55.		
	•	024 •
57.	Direct Deposit. See instructions, page 13. • Check if	inal deposit destination is outside the U.S.  Type of • Checking
■ Rout	ing No. Account No.	Account: Savings
Λmc	ended Return Only. Complete this section to determine yo	burtay due or refund. See instructions
	Total due (line 54) or overpaid (line 55) on this return	
	Refund from original return plus additional refunds	
60. 61	Tax paid with original return plus additional tax paid	
01.		l l
•		mission may discuss this return with the paid preparer identified below. dge and belief this return is true, correct, and complete. See instructions.
		s signature (if a joint return, both must sign)  Date
C!		- , , , , , , , , , , , , , , , , , , ,
Sign Here	Paid preparer's signature Prepa	rer's EIN, SSN, PTIN Taxpayer's phone number
		012345678 (208) 332-6632
Prep	arer's address State ZIP Cod	