

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 substituteforms@tax.idaho.com. 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 Commission
(208) 334-7782
bill.hofstra@tax.idaho.gov

Form 40 2023 Individual Income Tax Return

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 2023 or fiscal year beginning _____, ending _____

Personal information section including names, addresses, and Social Security numbers for the taxpayer and spouse.

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 surviving spouse 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 6c. Dependents 2 6d. Total household 3

List your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate (mm/dd/yyyy). Includes entries for Bob and Sally Adamson.

Income. See instructions, page 7.

Income summary table with 4 columns: Line number, Description, Amount, and Total. Includes lines 7 through 11.

Tax Computation. See instructions, page 8.

Don't Staple

Tax computation section including standard deduction for most people, itemized deductions, and state and local taxes. Includes a table for lines 12 through 20.

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 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 2023 32 NRF 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 11 380
To receive your grocery credit, enter the computed amount on line 43 43 380 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 Gasoline tax refund Include Form 75 45 00
 46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding 46 200 00
 47. 2023 Form 51 estimated payments and amount applied from 2022 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 50 580 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. 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 00
 55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 580 00
 56. **Refund** 580 **Apply to 2024**

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

Routing 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 Type of Checking Account: Savings

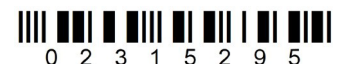
Amended Return Only. Complete this section to determine your tax due or refund. See instructions.

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

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



Form 40 2023 Individual Income Tax Return

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 2023 or fiscal year beginning _____, ending _____

Personal information section including name, address, and Social Security numbers for taxpayer and spouse.

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 surviving spouse 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 6c. Dependents 10 6d. Total household 11

List your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate (mm/dd/yyyy). Lists Sally, Suzy, Sammy, and Sandy.

Income. See instructions, page 7.

Income summary table with 4 columns: Line number, Description, Amount, and Total. Includes lines 7 through 11.

Tax Computation. See instructions, page 8.

Don't Staple

Tax computation table with 4 columns: Line number, Description, Amount, and Total. Includes standard deduction, itemized deductions, and state taxes.

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.



Names as shown on return
Sam N Cook

Social Security number
400-11-5951

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7.....	1		00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident.....	2	200	00
3. Non-Idaho state and local bond interest and dividends.....	3	3400	00
4. Idaho college savings account withdrawal.....	4	1100	00
5. Bonus depreciation. Include federal Form 4562s Check the box if you have a current year loss limitation. See instructions <input type="checkbox"/>	5	100	00
6. Other additions. Include explanation.....	6	55	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8.....	7	4855	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover <input type="checkbox"/> <u>105</u> Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here.....	1	105	00
2. State income tax refund, if included in federal income.....	2	100	00
3. Interest from U.S. government obligations.....	3	50	00
4. Energy efficiency upgrades Description _____.....	4	800	00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 2023 \$ X 40% = 5a 500			00
b. 2022 \$ X 20% = 5b 500			00
c. 2021 \$ X 20% = 5c 500			00
d. 2020 \$ X 20% = 5d 500			00
e. Add lines 5a through 5d. Can't exceed \$5,000.....	5e	2000	00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441.....	6	2250	00
7. Social Security and railroad benefits, if included in federal income.....	7	3000	00
8. Retirement benefits deduction. See instructions for qualifications.			
a. If single, enter \$43,524 or if married filing jointly, enter \$65,286 <input type="checkbox"/> 8a 43524			00
b. Federal Railroad Retirement benefits received..... <input type="checkbox"/> 8b 10000			00
c. Social Security benefits received..... <input type="checkbox"/> 8c 10000			00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero..... <input type="checkbox"/> 8d 23524			00
e. Qualifying retirement benefits included in federal income..... <input type="checkbox"/> 8e 600			00
f. Enter the smaller of line 8d or 8e here..... <input type="checkbox"/> 8f 600			00
9. Technological equipment donation.....	9	400	00
10. Idaho capital gains deduction. Include Form CG.....	10	17959	00
11. Active duty military pay earned outside of Idaho.....	11	1000	00
12. Adoption expenses.....	12	2000	00
13. Idaho medical savings account. Contributions <u>600</u> Interest <u>400</u> Financial institution <u>Bank of America</u> Account number <u>123456789</u>	13	1000	00
14. Idaho college savings program.....	14	400	00
15. Home for the aged or developmentally disabled. Complete Part E, line 3.....	15	300	00
16. Idaho lottery winnings, less than \$600 per prize.....	16	700	00
17. Income earned on a reservation by an American Indian.....	17	1100	00

Names as shown on return Sam N Cook		Social Security number 400-11-5951	
18. Health insurance premiums	18	300	00
19. Long-term care insurance	19	1200	00
20. Workers' compensation insurance	20	200	00
21. Bonus depreciation. Include Form 4562s	21	100	00
22. First-time home buyer savings account. Contributions <u>9900</u> Interest <u>100</u> Financial institution <u>Bank of America</u> Account number <u>123456789</u> <input checked="" type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	22	10000	00
23. Other subtractions. Include explanation.....	23	500	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10.....	24	46064	00

C. Credit for income tax paid to other states. See instructions, page 37.

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

1. Idaho tax, Form 40, line 20. Enter amount here	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 and taxed by both states 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. See instructions	6		00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22.....	7		00	

D. 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 entity contributions.....	1		00
2. Credit for Idaho youth and rehabilitation facility contributions.....	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

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.

- 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 that person's support? Yes No
- 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 that person's support? Yes No
- List each family member you're claiming:

Family Member's Name First 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
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44			4	00

F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Tammy	Cook	400-11-5966	12/12/2010
Andy	Cook	400-11-5967	04/17/2011
Brandy	Cook	400-11-5968	10/31/2012

Names as shown on return
Sam N Cook

Social Security number
400-11-5951

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on 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 federal Form 4562s Check the box if you have a current year loss limitation. See instructions <input type="checkbox"/>	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 29.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1		00
2. 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 _____	4		00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 2023 \$ X 40% = 5a <input type="checkbox"/>			00
b. 2022 \$ X 20% = 5b <input type="checkbox"/>			00
c. 2021 \$ X 20% = 5c <input type="checkbox"/>			00
d. 2020 \$ X 20% = 5d <input type="checkbox"/>			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 <input type="checkbox"/> 8a			00
b. Federal Railroad Retirement benefits received..... <input type="checkbox"/> 8b			00
c. Social Security benefits received..... <input type="checkbox"/> 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..... <input type="checkbox"/> 8e			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.....	17		00

Names as shown on return Sam N Cook		Social Security number 400-11-5951	
18. Health insurance premiums	▪	18	00
19. Long-term care insurance	▪	19	00
20. Workers' compensation insurance	▪	20	00
21. Bonus depreciation. Include Form 4562s	▪	21	00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	▪	22	00
23. Other subtractions. Include explanation.....	▪	23	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10.....	▪	24	00

C. Credit for income tax paid to other states. See instructions, page 37.

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

1. Idaho tax, Form 40, line 20. Enter amount here	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 and taxed by both states 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. See instructions	6	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22.....	7	00	

D. 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 entity contributions.....	1	00
2. Credit for Idaho youth and rehabilitation facility contributions.....	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

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.

- 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 that person's support? Yes No
- 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 that person's support? Yes No
- List each family member you're claiming:

Family Member's Name First 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
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300).
Enter here and on Form 40, line 44

4	00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Candy	Cook	400-11-5969	03/14/2014
Willy	Cook	400-11-5970	06/24/2015
Billy	Cook	400-11-5971	02/04/2017

Form 40 2023 Individual Income Tax Return

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 2023 or fiscal year beginning _____, ending _____

Personal information section including names, addresses, and Social Security numbers for the filer and spouse.

Filing Status section with checkboxes for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying surviving spouse.

Household section for claiming dependents, including fields for yourself, spouse, dependents, and total household.

Table for listing dependents with columns for first name, last name, SSN, and birthdate.

Income section table with rows for federal adjusted gross income, additions, and total adjusted income.

Tax Computation section table including standard deduction choices and itemized deductions.

Don't Staple

Continue to page 2. Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784



21. Tax amount from line 20 21 599 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	60	00
23. Total credits from Form 39R, Part D, line 4. Include Form 39R	23	240	00
24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	24	220	00
25. Idaho Child Tax Credit. Computed amount from worksheet on page 10	25		00
26. Total Credits. Add lines 22 through 25	26	520	00
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero	27	79	00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75	28	49	00
29. Sales/use tax due on untaxed purchases (online, mail order, and other)	29	152	00
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. Check the box if you received Idaho public assistance payments for 2023	32	Blind	10 00
33. Total Tax. Add lines 27 through 32.....	33	345	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	345	00

Payments and Other Credits.

43. Grocery Credit. Computed amount from worksheet on page 11	43	260	00
To receive your grocery credit, enter the computed amount on line 43			
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 <u>182</u> Gasoline tax refund <u>47</u> Include Form 75	45	229	00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding.....	46	3000	00
47. 2023 Form 51 estimated payments and amount applied from 2022 return	47	200	00
48. Paid by entity <input type="checkbox"/> <u>50</u> Withheld <input type="checkbox"/> <u>150</u> ABE <input type="checkbox"/> <u>200</u> See instructions	48	400	00
49. Tax Reimbursement Incentive credit <input type="checkbox"/> <u>100</u> Claim of Right credit <input type="checkbox"/> <u>100</u> See instructions ...	49	200	00
50. Total Payments and Other Credits. Add lines 43 through 49	50	4289	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 <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total	52		00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal			
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	3944	00
56. Refund <u>3719</u> Apply to 2024 <u>225</u>			

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

Routing No.

6	8	6	9	4	5	0	6	8
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 Account No.

9	2	1	3	2	0	8	0	8	6	6	2	3	4	9	8	1
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 Type of Checking Account: 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

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
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Names as shown on return Dennis A & Edna Cox	Social Security number 400-11-5952
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A. Additions. See instructions, page 27.

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 <input checked="" type="checkbox"/>	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

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover 100 Idaho net operating loss carryback _____ Enter total here.....	1	100	00
2. 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 _____.....	4		00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 2023 \$ X 40% = 5a			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
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..... 8e			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.....	17		00

Names as shown on return Dennis A & Edna Cox		Social Security number 400-11-5952	
18. Health insurance premiums	▪	18	00
19. Long-term care insurance	▪	19	00
20. Workers' compensation insurance	▪	20	00
21. Bonus depreciation. Include Form 4562s	▪	21	00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	▪	22	00
23. Other subtractions. Include explanation.....	▪	23	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10.....	▪	24	100 00

C. Credit for income tax paid to other states. See instructions, page 37.

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

1. Idaho tax, Form 40, line 20. Enter amount here	1	599	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 and taxed by both states adjusted for Idaho modifications. See instructions	2	5000	00	
3. Idaho adjusted income. See instructions	3	50000	00	
4. Divide line 2 by line 3. Enter percentage here	4	10 %		
5. Multiply line 1 by line 4. Enter amount here	5	60	00	
6. Other state's tax due minus its income tax credits. See instructions	6	100	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22.....	7	60	00	

D. 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 entity contributions.....	1	70	00
2. Credit for Idaho youth and rehabilitation facility contributions.....	2	80	00
3. Credit for live organ donation expenses	3	90	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4	240	00

E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.

- 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 that person's support? Yes No
- 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 that person's support? Yes No
- List each family member you're claiming:

Family Member's Name First 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
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4		00
---	---	--	----

F. Dependents: (Continued from Form 40, page 1, line 6)

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

Names as shown on return
Dennis A & Edna Cox

Social Security number or EIN
400-11-5952

Part I — Business Income Tax Credits

	Credit 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.

	A	B	C	D	E	F	G
Year							
Nonrefundable Credit							

1. Total nonrefundable credit. Add columns A through G	▪	1	
2. Carryover from prior year	▪	2	
3. Add lines 1 and 2. This is your total credit	▪	3	
4. Enter tax due, plus penalty and interest from applicable form	▪	4	
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	
6. Credit remaining for future years. Subtract line 5 from line 3. If the result is less than zero, enter zero.....	▪	6	

PLEASE PRINT OR TYPE	Name Dennis Cox			Social Security Number		
	Assumed Business Name (DBA)			400-11-5952		
	Address 9374 Blue Heron			Federal Employer Identification Number		
	City Middleton	State ID	ZIP Code 83644			

Section I. FILING PERIOD. Beginning and ending
MM YY MM YY

State use only

--	--	--	--	--	--	--	--

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

Section II. BUSINESS ACTIVITIES. Check each box below that describes the business activities of your company.

1. <input checked="" type="checkbox"/> Farming	6. <input type="checkbox"/> Landscaping & tree service	11. <input type="checkbox"/> Golf course
2. <input type="checkbox"/> Logging	7. <input type="checkbox"/> Well drilling	12. <input type="checkbox"/> Outfitter
3. <input type="checkbox"/> Construction	8. <input type="checkbox"/> Equipment rental/leasing	13. <input type="checkbox"/> Mining
4. <input type="checkbox"/> Trucking	9. <input type="checkbox"/> Concrete/asphalt/gravel	14. <input checked="" type="checkbox"/> Other (describe) _____
5. <input type="checkbox"/> Manufacturing	10. <input type="checkbox"/> Excavating	

Section III. NONTAXABLE USE. Check each box below that describes the nontaxable use to claim a refund of fuels taxes.

<p>IDAHO TAX-PAID special fuels used in:</p> <ol style="list-style-type: none"> <input type="checkbox"/> Stationary engines <input checked="" type="checkbox"/> Unregistered equipment (list) _____ <input type="checkbox"/> Refrigeration unit with separate tank <input type="checkbox"/> Intrastate motor vehicles off-highway miles (include Form 75-NM) <input type="checkbox"/> IFTA power take-off (PTO) and auxiliary engine allowances (include Form 75-PTO) <input type="checkbox"/> Intrastate motor vehicle PTO and auxiliary engine allowances (include Form 75-PTO) <input type="checkbox"/> Federal, state, and local government motor vehicles <input type="checkbox"/> Aircraft (see instructions) <input type="checkbox"/> Other (describe) _____ 	<p>IDAHO TAX-PAID gasoline* used in:</p> <ol style="list-style-type: none"> <input type="checkbox"/> Stationary engines <input type="checkbox"/> Unregistered equipment (list) _____ <input type="checkbox"/> Refrigeration unit with separate tank <input type="checkbox"/> IFTA auxiliary engine allowance (include Form 75-PTO) <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (include Form 75-PTO) <input type="checkbox"/> Aircraft (see instructions) <input type="checkbox"/> Commercial motorboat <input checked="" type="checkbox"/> Other (describe) <u>ATV</u> <p><small>*Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.</small></p>
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Section IV. TOTAL REFUND OR TAX DUE. Complete the sections on page 2 that apply to you before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	\$	47	00
2. Special fuels tax refund from page 2, Section V, line 6.....		182	00
3. Gasoline use tax due from page 2, Section VI, line 4.....		16	00
4. Special fuels use tax due from page 2, Section VI, line 5.....		33	00
5. Total of sales use tax due from page 2, Section VII, line 8.....		152	00
<input type="checkbox"/> I paid the sales use tax with my sales/use tax return. Permit number. _____			
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....		28	00
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....			00

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact my paid preparer to discuss it.

SIGN HERE	Authorized Signature		Date	<p>Call (208) 334-7660 in the Boise area or toll-free at (800) 972-7660.</p> <p>MAIL TO: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076</p>
	Title		Daytime Phone	
Paid Preparer's Signature		Preparer's EIN, SSN, or PTIN		
Address			Phone	

Section 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).....	100	100	125	150		200	200	
3. Tax rate.....	.32	.07	.06	.32	.232	.32	.349	
4. Fuels tax refund.....	32	7	8	48		64	70	
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....								47
6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2.....								182

Section 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).....		100	150			50	50	
2. Tax rate.....	.32	.07	.06	.32	.232	.32	.349	
3. Fuels tax due.....		7	9			16	17	
4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3.....								16
5. Special fuels tax due. Add line 3, columns D, E, F, and G. Enter here and on page 1, Section IV, line 4.....								33

Section 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 Section V, line 2.....	100	100	125	150		200	200	
2. Average price per gallon (carry 4 decimal places x.xxx).....	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.....								152

** Includes biodiesel and biodiesel blends

Form 40 2023 Individual Income Tax Return

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 2023 or fiscal year beginning _____, ending _____

Personal information section including name, address, and Social Security numbers.

Filing Status section with checkboxes for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying surviving spouse.

Household section for dependent information.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate.

Income section table with 4 columns: Line number, Description, Amount, and Total.

Tax Computation section table with 4 columns: Line number, Description, Amount, and Total.

Don't Staple

Continue to page 2. Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784



21. Tax amount from line 20 21 676 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 2023 32 10 00
 33. **Total Tax.** Add lines 27 through 32..... 33 686 00

Donations. See instructions, page 10. I want to donate to:

34. Idaho Nongame Wildlife Fund 5 35. Idaho Children's Trust Fund 5
 36. Special Olympics Idaho 5 37. Idaho Guard & Reserve Family 5
 38. American Red Cross of Idaho Fund 5 39. Veterans Support Fund 5
 40. Idaho Food Bank Fund 5 41. Opportunity Scholarship Program 5
 42. **Total Tax Plus Donations.** Add lines 33 through 41..... 42 726 00

Payments 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 _____ 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. 2023 Form 51 estimated payments and amount applied from 2022 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 51 726 00
 52. Penalty 10 Interest from the due date 5 Enter total 52 15 00
 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal
 53. Nonrefundable credit from a prior year return. See Form 44 instructions 53 700 00
 54. **Total Due.** Add lines 51 and 52, then subtract line 53..... 54 41 00
 55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 00
 56. **Refund** **Apply to 2024**

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 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 _____



Names as shown on return

Ted N Noon

Social Security number or EIN

400-11-5950

Part I — Business Income Tax Credits

	Credit 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:			
1. 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	A	B	C	D	E	F	G
	2013	2014	2016	2017			
Nonrefundable Credit	100	200	150	200			

1. 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 less than zero, enter zero.....	▪	6	0

Form 40 2023 Individual Income Tax Return

Amended Return? Check the box. [X] State Use Only. See page 7 of the instructions for the reasons to amend, and enter the number that applies. 1

For calendar year 2023 or fiscal year beginning _____, ending _____

Personal information section including name (Ted M Norris), SSN (400-11-5956), address (13 Winners Circle Dr, Horseshoe Bend), and state (ID) and ZIP code (83626).

Filing Status section. Check only one box. 1 [] Single, 2 [] Married filing jointly, 3 [] Married filing separately, 4 [X] Head of household, 5 [] Qualifying surviving spouse with qualifying dependents.

Household section. See instructions, page 7. 6a. Yourself 1, 6b. Spouse, 6c. Dependents 2, 6d. Total household 3.

Table of dependents with columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate (mm/dd/yyyy). Includes John Norris and Sam Norris.

Income section table with 4 columns: Line number, Description, Amount, and Total. Includes lines 7-11 for federal adjusted gross income and total adjusted income.

Tax Computation section table with 4 columns: Line number, Description, Amount, and Total. Includes lines 12-20 for standard deduction, itemized deductions, and Idaho taxable income.

Don't Staple

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. 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	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 2023	32	10 00
33. Total Tax. Add lines 27 through 32.....	33	0 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	0 00

Payments and Other Credits.

43. Grocery Credit. Computed amount from worksheet on page 11	43	360 00
To receive your grocery credit, enter the computed amount on line 43		
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 _____ 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	100 00
47. 2023 Form 51 estimated payments and amount applied from 2022 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	460 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. 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	00
55. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	55	460 00
56. Refund 460 Apply to 2024		

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

Routing No. 3 2 4 6 0 6 1 2 3 Account No. 9 8 7 6 5 4 3 2 1

Type of Checking Account: 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	-460 00
59. Refund from original return plus additional refunds	59	50 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	-410 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
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Form 40 2023 Individual Income Tax Return

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 2023 or fiscal year beginning _____, ending _____

Personal information section including name, address, and Social Security numbers.

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

- 1. [X] Single 2. [] Married filing jointly 3. [] Married filing separately 4. [] Head of household 5. [] Qualifying surviving spouse 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 6c. Dependents 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.

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

Income. See instructions, page 7.

Don't Staple

Income summary table with 3 columns: Line number, Description, Amount

Tax Computation. See instructions, page 8.

Tax computation table with 3 columns: Line number, Description, Amount

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.



