

2017 Idaho 2-D Barcode Test Packet

September 2017



September 2017

Dear Software Developer:

Attached is the 2017 tax year 2-D bar code filing test packet for the state of Idaho. Idaho testing will begin after September 5, 2017. Test results will be sent to you by e-mail within two workdays after receiving your test returns.

Idaho 2-D Test Returns:

- Include a cover letter requesting 2-D test return approval. Please include a contact person name, phone number, and e-mail address with your forms.
- Test returns can be submitted via e-mail as PDF attachments.
- Test returns will be reviewed to ensure they meet the Tax Commission's <u>Income Tax</u> <u>Substitute Forms Specifications</u>. 2-D test return packets will be denied if they are not compliant with those specifications.
- Final approval is not granted until the Tax Commission has the opportunity to run a complete 2-D barcode test through the production scanner. This doesn't occur until sometime in January. Software developers agree to make changes to software packages up to this final approval date.
- 2-D test returns will not be accepted by fax. Submit all 2-D test returns in:

PDF format to: substituteforms@tax.idaho.gov

Paper format to: Substitute Forms Document Coordinator Idaho State Tax Commission 800 Park Blvd, Plaza IV PO Box 36 Boise, ID 83722

Idaho State Tax Commission Schedule

Our office hours are 7:00 a.m. - 4:00 p.m. MST. Our office is closed on weekends and state holidays. For the rest of 2017, holidays are observed on:

November 10Veterans DayNovember 25ThanksgivingDecember 25ChristmasJanuary 1New Year's

If you find any errors or have questions about the test returns, please contact the Electronic Data Management Team by e-mail or phone. Please contact Evan Stimpson if you have any questions about the record layout.

We look forward to working with you again this year!

Sincerely,

Electronic Data Management Team Coordination & Automation Bureau Idaho State Tax Commission (208) 332-6632 <u>substituteforms@tax.idaho.gov</u> Evan Stimpson Tax Automated Systems Specialist Idaho State Tax Commision (208) 334-7814 Evan.Stimpson@tax.idaho.gov

See p	age 7 of in	TURN? Check the box.	State Use Only				
		year 2017 or fiscal year beginning	, ending	1			
				Your Social Security number (r	equired)		
OR	Sam V		Adamson	400-11-5	954		easeo 2017
ž	Spouse's fi	rst name and initial	Last name	Spouse's Social Security numb	per (required)		.017
R H	Mary N	I	Adamson	400-11-5	055	Dec	eased
PLEASE PRINT TYPE		iling address I Main St		400-11-5		in 2	017
2	•	and ZIP Code ello ID 83202		Forms availa	ble at tax.idaho. (jov	
lf ma	arried filin	JS. Check only one box. Ig jointly or separately, enter spouse' cial Security number above.	dependent, leave box	6a blank. and 6b, if the	y apply. Spou	self a ıse b	1
	1. Si	ngle	c. List your dependents. If you have m Enter the total number here			c. 🗹	2
	2. M	arried filing jointly	First nameL	ast name	Social Security n	umber	
		arried filing separately	Bob Ada	mson	260 90	7080	
			Sally Ada	mson	123 45	6789	
	4. He	ead of household					
	5. Qu	ualifying widow(er)					_
			d. Total exemptions. Add lines 6a thro	ugh 6c. Must match fede	eral return	d. 3	3
7. 8. / 9. ⁻	Enter your or federal Additions f Total. Add	Form 1040EZ, line 4. Include a complet from Form 39R, Part A, line 7. Include F lines 7 and 8	leral Form 1040, line 37; federal Form 1040 e copy of your federal return orm 39R	•	7 8 9	-1000 -1000	00 00 00
10.	Subtractio	ns from Form 39R, Part B, line 23. Inclu	de Form 39R		10		00
11.	TOTAL AI	DJUSTED INCOME. Subtract line 10 fr	om line 9	•	11	-1000	00
ΤΑΧ	COMPUT	ATION. See instructions, page 7.					
Ded for	ndard uction Most ople	12. CHECK – b. If blind C. If your parent or s	Yourself Yourself Yourself Yourself Omeone else can claim you as a dependen nter zero on lines 18 and 42.	Spouse			
Marrie	gle or ed Filing	13. Itemized deductions. Include fede	eral Schedule A. Federal limits apply	•	13		00
	arately: ,350	14. All state and local income or gene	ral sales taxes included on federal Schedu	le A, line 5 ▪	14		00
	ad of	15. Subtract line 14 from line 13. If yo	u don't use federal Schedule A, enter zero		15		00
	sehold: ,350	16. Standard deduction. See instruction	ons, page 7, to determine amount if not sta	ndard	16	7600	
Marrie	ed Filing 🕅	⁻ 17. Subtract the LARGER of line 15 o	r 16 from line 11. If less than zero, enter ze	ro	17		00
Joir	ntly or lifying		exemptions claimed on line 6d. Federal lim		18	12150	00
Wido	ow(er):		ne 18 from line 17. If less than zero, enter z		19		00
φiz	2,700		See instructions, page 37		20		00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 00 CREDITS. Limits apply. See instructions, page 8. 22. Income tax paid to other states. Include Form 39R and a copy of other states' return...... 22 00 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 00 25. TOTAL CREDITS. Add lines 22 through 24 25 00 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 27. Fuels tax due. Include Form 75 27 00 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00 00 30. Tax from recapture of gualified investment exemption (QIE). Include Form 49ER 30 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017....... 31 10 00 10 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: 34. Idaho Children's Trust Fund 33. Nongame Wildlife Conservation Fund 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... 37. American Red Cross of Idaho Fund 38. Veterans Support Fund 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program ... 10 00 41 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 320 00 42 To receive your grocery credit, enter the computed amount on line 42 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 200 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 00 Paid by entity 47. Pass-through income tax. Withheld . 47 00 _ Include Form(s) ID K-1 Claim of Right credit 48 00 48. Reimbursement Incentive Act credit See instructions 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 00 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 Interest from the due date 51. Penaltv • Enter total 51 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00 510 54. REFUND. Amount of line 53 to be refunded to you 00 510 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. ✓ Checking Type of Routing No. 3 Account No. 2 7 2 5 2 4 1 3 6 2 3 7 2 1 3 4 5 6 8 9 1 0 1 1 1 Account: Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. 00 57. Total due (line 52) or overpaid (line 53) on this return 57 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 60 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's EIN, SSN, or PTIN Taxpayer's phone number P12345678 Paid preparer's signature Preparer's address and phone number 208-123-4567

DON'T F 40 STAPLE R EFO00089 M 05-31-2017 IDAHO INDIVIDUAL INCOME TAX RETURN

IJΡ	чпυ	INDIVIDUAL INCOME	IAA KETUKN					
		ETURN? Check the box.	State Use Only					
•	•	instructions for the reasons to						
	-	nter the number that applies.						
For c		r year 2017 or fiscal year beginning	, ending		Your Social Security number (re	equired)		
~		name and initial	Last name					ceased
Ö	Sam	N	Cook		400-11-5	951		2017
Г N N N	Spouse's	s first name and initial	Last name		Spouse's Social Security numb	er (required)	
e pri Type	<u> </u>							ceased 2017
PLEASE PRINT OR TYPE		nailing address Torch Rd						
L L		e, and ZIP Code			Forms availal	ble at tax.i	daho.gov	
	Boise	e ID 83703						
lf ma	arried fi	TUS. Check only one box. ling jointly or separately, enter spouse' ocial Security number above.	s depe	neone can claim ndent, leave box	6a blank. and 6b, if the	y apply.	Spouse b.	1
	1.	Single	c. List your dependents Enter the total number		ore than four, continue o			0
	2.	Married filing jointly	_First name	L	ast name	Social Sec	curity number	
			Sally	Coo	k	400	11 5962	
	3.	Married filing separately	Suzy	Cool	<	400	11 5963	
	4.	Head of household	Sammy	Coo	k	400	11 5964	
	5. 🖌	Qualifying widow(er)	Sandy	Coo	k	400	11 5965	
			d. Total exemptions. Ac	ld lines 6a throu	ugh 6c. Must match fede	eral returr	n d. 1	1
INCO	DME. S	ee instructions, page 7.						
	-	our federal adjusted gross income from fee						
		al Form 1040EZ, line 4. Include a complet				7	112398	00
		s from Form 39R, Part A, line 7. Include F dd lines 7 and 8				8	4855 117253	
		tions from Form 39R, Part B, line 23. Inclu				10	36964	
		,,						
11. 1	TOTAL	ADJUSTED INCOME. Subtract line 10 fr	om line 9		•	11	80289	00
ТАХ	COMPL	JTATION. See instructions, page 7.						
	ndard uction	a. If age 65 or older 12. CHECK — ^{b.} If blind	۲ 🗌 •	′ourself •	Spouse Spouse			
for	Most		omeone else can claim you	•	t,			
Pee	ople	check here and e	nter zero on lines 18 and 42.	•				-
	gle or ed Filing	13. Itemized deductions. Include fed	eral Schedule A. Federal limi	ts apply		13	32289	00
Sepa	arately: ,350	14. All state and local income or gene	eral sales taxes included on f	ederal Schedul	e Aline 5.	14	1000	00
	ad of	15. Subtract line 14 from line 13. If yo				15	31289	
Hous	ehold:						01200	
	,350	16. Standard deduction. See instructi				16	40000	00
	ed Filing	17. Subtract the LARGER of line 15 c				17	49000	
Qua	lifying w(er):	18. Multiply \$4,050 by the number of	exemptions claimed on line	6d. Federal limi	ts apply	18	44550	
	2,700	19. Idaho taxable income. Subtract lir	ne 18 from line 17. If less tha	n zero, enter ze	ero•	19	4450	
		20. Tax from tables or rate schedule.	See instructions, page 37			20	101	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 101 00 CREDITS. Limits apply. See instructions, page 8. 22. Income tax paid to other states. Include Form 39R and a copy of other states' return...... 22 00 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 00 25. TOTAL CREDITS. Add lines 22 through 24 25 00 101 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 27. Fuels tax due. Include Form 75 27 00 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00 30. Tax from recapture of gualified investment exemption (QIE). Include Form 49ER 30 00 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017....... 31 10 00 111 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: ____ 34. Idaho Children's Trust Fund 33. Nongame Wildlife Conservation Fund 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... 37. American Red Cross of Idaho Fund 38. Veterans Support Fund 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program ... 111 00 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 41 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) 1100 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 42 00 To receive your grocery credit, enter the computed amount on line 42 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 111 00 47. Pass-through income tax. Withheld . Paid by entity 47 00 _ Include Form(s) ID K-1 Claim of Right credit 48 00 48. Reimbursement Incentive Act credit See instructions 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 00 111 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 Interest from the due date 51. Penaltv • Enter total 51 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00 0 54. REFUND. Amount of line 53 to be refunded to you 00 0 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. Checking Type of Routing No. Account No. Account: Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. 00 57. Total due (line 52) or overpaid (line 53) on this return 57 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 00 60 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's FIN_SSN_or PTIN Taxpayer's phone number Paid preparer's signature Preparer's address and phone number



IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

2017

600 **00**

6

	as shown on return I N. Cook	Social Security number	
	dditions. See instructions, page 20.		
_	Federal net operating loss carryover included in Form 40, line 7	1	00
2.		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 computations	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. Su	ubtractions. See instructions, page 20.		
1.	Idaho net operating loss carryover <u>105</u>		
	Idaho net operating loss carryback Enter total here 	1 105	00
2.	State income tax refund, if included in federal income	2 100	00
3.	5	3 50	00
4.	5, , , , , , , , , , , , , , , , , , ,	4 800	00
5.	Alternative energy devices deduction		
	Year		
	Acquired Type of Device Total Cost Percent		
	a. 2017 \$ X 40% = 5a 500 00		
	b. 2016 \$ X 20% = 5b 500 00		
	c. 2015 \$ X 20% = 5c 500 00		
	d. 2014 \$ X 20% = 5d 500 00		
	e. Add lines 5a through 5d. Can't exceed \$5,000	5e 2000	00
6.	Child/dependent care. Include federal Form 2441	6 2250	
	Social Security and railroad benefits, if included in federal income	7 3000	<u> </u>
	Retirement benefits deduction. Complete Part C	8 600	
	Technological equipment donation	9 400	
	Idaho capital gains deduction. Include Form CG	10 17959	
	Active duty military pay earned outside of Idaho	11 1000	
	Adoption expenses	12 2000	
	Idaho medical savings account. Contributions 600 Interest 400	12 2000	00
	Financial institution Bank of United States Account number 123456789	13 1000	00
14.	Idaho college savings program	14 400	
	Maintaining a home for the aged or developmentally disabled	15 300	
	Idaho lottery winnings, less than \$600 per prize	16 700	
	Income earned on a reservation by an American Indian	17 1100	
18.	Health insurance premiums	18 300	
19.	Long-term care insurance	19 1200	
20.	Workers' compensation insurance	20 200	
21.	Bonus depreciation. Include computations	21 1000	
22.	Other subtractions. Include explanation		00
23.	Total subtractions. Add lines 1 through 4 and 5e through 22.		
	Enter here and on Form 40, line 10	23 36964	00
C. Re	tirement benefits deduction. See instructions, page 21, for qualified retirement benefits		
1.	If single, enter \$32,244, or if married filing jointly, enter \$48,366 1 32244 00		
2.	Federal Railroad Retirement benefits received		
3.			
4.			
5.			

6. Enter the smaller of line 4 or 5 here and on Part B, line 8

38p2	05-19-2017			

	Р	a	ge

Name(s) as shown on return	Social Security number
Sam N. Cook	

D. Credit for income tax paid to other states. See instructions, page 25.

This	s credit is being claimed for taxes paid to:		(State name)			
	daho tax, Form 40, line 20 Federal adjusted gross income earned in other state adjusted for	1	00		Include a copy of the income tax return and a	
	daho modifications. See instructions	2	00		eparate Form 39R for ach state for which a	
4. [daho adjusted income. See instructions Divide line 2 by line 3. Enter percentage here	4	00 %		redit is claimed.	
5. I	Multiply line 1 by line 4. Enter amount here			5		00
	Other state's tax due minus its income tax credits			6		00
7. E	Enter the smaller of lines 5 or 6 here and on Form 40, line 22		=	7		00
	edits for Idaho educational entity and Idaho youth and rehabilita ility contributions and live organ donation expenses. See instru		page 25.			
1. (Credit for contributions to Idaho educational entities			1		00
2. (Credit for contributions to Idaho youth and rehabilitation facilities		=	2		00
3. (Credit for live organ donation expenses			3		00
4.	Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23			4		00

F. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 26.

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

Family Me First Name	ember's Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	F	amily Member's Date of Birth	Check Here if Developmentally Disabled	
							_
4. Total amount claime	d (\$100 for each qualifying	member but not more than	\$300).				
Enter here and on Form 40, line 43. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)						0	0

G. Dependents: (Continued from Form 40, page 1, Line 6c)

First Name Last Name		Social	Social Security Number			
Tammy	Cook	400	11	5966		
Andy	Cook	400	11	5967		
Brandy	Cook	400	11	5968		
Candy	Cook	400	11	5969		
Willy	Cook	400	11	5970		
Billy	Cook	400	11	5971		

DON'T F 40 STAPLE R EFO00089 M 05-31-2017 IDAHO INDIVIDUAL INCOME TAX RETURN

IDA			IAA KETUKIN				
AMEN	DED RETURN?	? Check the box.	State Use Only				
See pag	ge 7 of instructio	ns for the reasons to					
amend,	and enter the nu	umber that applies.		I			
For ca	alendar year 2	017 or fiscal year beginning	, ending				
	Your first name and i	nitial	Last name	Your Social Security number (r	required)		
N S	Dennis A		Cox	400-11-5	952		easeo 2017
<u>t</u>	Spouse's first name	and initial	Last name	Spouse's Social Security numl	ber (required)		
	Edna		Cox	052		eased	
PLEASE PRINT TYPE	Current mailing addr			400-11-5	1900	in 2	2017
Δ L	9374 Blue He			Forms availa	able at tax.idaho.	aov	
	City, state, and ZIP C			i onns avalia		gov	
	Middleton ID	03044					
		eck only one box.	6. EXEMPTIONS. If someone can claim	you as a Enter "1" in b	ooxes 6a, Your	rself a.	1
		tly or separately, enter spouse' curity number above.	s dependent, leave box	6a blank. and 6b, if the	ey apply. Spo	use b. 1	1
			c. List your dependents. If you have m	ore than four, continue c	on Form 39R.		_
1	. Single		Enter the total number here			c.	
2	. 🗸 Married fi	iling jointly	First name L	ast name	Social Security r	umber	
3		iling separately					
5		ining separately					
4	Head of h	household					
5	. Qualifying	g widow(er)					
			d. Total exemptions. Add lines 6a thro	ugh 6c. Must match fed	leral return	d. 2	2
				<u> </u>	I I		
		ictions, page 7.					
			leral Form 1040, line 37; federal Form 1040		7	50000	~~
			e copy of your federal return orm 39R		8	100	00 00
					9	50100	00
			de Form 39R		10	100	
11. TO	OTAL ADJUST	ED INCOME. Subtract line 10 fr	om line 9	•	11	50000	00
TAX C	OMPUTATION	I. See instructions, page 7.					
			• Yourself				
Stand Deduc			······ Yourself				
for M	lost	, ,	omeone else can claim you as a dependen	t,			
Peop	pie	check here and e	nter zero on lines 18 and 42.				
Single Married	13.1	temized deductions. Include fed	eral Schedule A. Federal limits apply	•	13		00
Separa	ately:						
\$6,3	⁵⁰ 14. A	All state and local income or gene	eral sales taxes included on federal Schedu	le A, line 5 ▪	14		00
Head	10. 0	Subtract line 14 from line 13. If yo	u don't use federal Schedule A, enter zero		15		00
House \$9,3		Standard deduction. See instructi	ons, page 7, to determine amount if not sta	ndard	16	15200	00
Married	Filing T 17. S	Subtract the LARGER of line 15 c	r 16 from line 11. If less than zero, enter ze	ro	17	34800	
Jointl	y or		exemptions claimed on line 6d. Federal lim			8100	••
Qualif Widow	v(er):						
\$12,7			he 18 from line 17. If less than zero, enter z			26700	
	20. T	Fax from tables or rate schedule.	See instructions, page 37	•	20	1468	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 1468 00 CREDITS. Limits apply. See instructions, page 8. 100 00 22. Income tax paid to other states. Include Form 39R and a copy of other states' return...... 22 240 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 210 00 25. TOTAL CREDITS. Add lines 22 through 24 550 25 00 918 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 49 27. Fuels tax due. Include Form 75 27 00 152 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 65 00 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 30. Tax from recapture of gualified investment exemption (QIE). Include Form 49ER 30 00 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017...... 31 10 00 1194 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: 34. Idaho Children's Trust Fund 33. Nongame Wildlife Conservation Fund 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... 37. American Red Cross of Idaho Fund 38. Veterans Support Fund 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program ... 1194 00 41 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 220 00 To receive your grocery credit, enter the computed amount on line 42 42 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund 182 Gasoline tax refund 47 Include Form 75 44 229 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 3000 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 200 00 47. Pass-through income tax. Withheld <u>50</u> Paid by entity 150 Include Form(s) ID K-1 47 00 200 48. Reimbursement Incentive Act credit • 100 Claim of Right credit • 100 48 00 See instructions 200 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 4049 00 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 Interest from the due date 51. Penaltv • Enter total 51 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 2855 00 54. REFUND. Amount of line 53 to be refunded to you 00 1975 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 880 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. Checking Type of Routing No. 6 Account No. 8 6 9 8 9 4 5 0 6 2 8 9 8 3 1 3 2 0 0 8 6 6 2 3 4 Account: ✓ Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. 00 57. Total due (line 52) or overpaid (line 53) on this return 57 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 60 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's FIN_SSN_or PTIN Taxpayer's phone number Paid preparer's signature Preparer's address and phone number



IDAHO SUPPLEMENTAL SCHEDULE

2017

00

6

For Form 40, Resident Returns Only

Name	ne(s) as shown on return		Social S	ecurity number	
С	Cox			400-11-5952	
Α.	Additions. See instructions, page 20.				
	 Federal net operating loss carryover included in Form 40, line 7 		1	100	00
	 Capital loss carryover incurred outside the state before becoming an Idaho resident		2		
					00
			3		00
	4. Idaho college savings account withdrawal		4		00
	5. Bonus depreciation. Include computations		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.	Subtractions. See instructions, page 20.				
	1. Idaho net operating loss carryover <u>100</u>				
	Idaho net operating loss carryback <a> 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		4		00
	5. Alternative energy devices deduction				
	Year				
	Acquired Type of Device Total Cost Percent				
	a. 2017 \$ X 40% = 5a	00			
	b. 2016 \$ X 20% = 5b	00			
	c. 2015 \$ X 20% = 5c	00			
	d. 2014 \$ X 20% = 5d	00			
	e. Add lines 5a through 5d. Can't exceed \$5,000		5e		00
	6. Child/dependent care. Include federal Form 2441		6		00
	7. Social Security and railroad benefits, if included in federal income		7		00
	8. Retirement benefits deduction. Complete Part C		8		00
	9. Technological equipment donation		9		00
1	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
1	13. Idaho medical savings account. Contributions Interest				
	Financial institution Account number		13		00
	14. Idaho college savings program		14		00
1	15. Maintaining a home for the aged or developmentally disabled		15		00
1	16. Idaho lottery winnings, less than \$600 per prize		16		00
1	17. Income earned on a reservation by an American Indian		17		00
1	18. Health insurance premiums		18		00
1	19. Long-term care insurance		19		00
2	20. Workers' compensation insurance		20		00
2	21. Bonus depreciation. Include computations	•	21		00
	22. Other subtractions. Include explanation		22		00
2	23. Total subtractions. Add lines 1 through 4 and 5e through 22.				
	Enter here and on Form 40, line 10	•	23	100	00
C. I	Retirement benefits deduction. See instructions, page 21, for qualified retirement be	nefits			
	1. If single, enter \$32,244, or if married filing jointly, enter \$48,366	00			
	2. Federal Railroad Retirement benefits received	00			
	3. Social Security benefits received	00			
	4. Line 1 minus lines 2 and 3. If less than zero, enter zero	00			
	5. Qualified retirement benefits included in federal income	00			

6. Enter the smaller of line 4 or 5 here and on Part B, line 8

	-
Name(s) as shown on return	Social Security number
Cox	400-11-5952

D. Credit for income tax paid to other states. See instructions, page 25.

This credit is being claimed for taxes paid to: OR		(State na	me)					
1. Idaho tax, Form 40, line 20	1		00	Includo	a conv of the			
 Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions 	• 2	3400	00	Include a copy of the income tax return and a separate Form 39R for				
3. Idaho adjusted income. See instructions	3		00		ate for which a			
4. Divide line 2 by line 3. Enter percentage here	4		%	credit is claimed.				
5. Multiply line 1 by line 4. Enter amount here				5		00		
6. Other state's tax due minus its income tax credits			•	6	100	00		
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22				7	100	00		
E. Credits for Idaho educational entity and Idaho youth and rehability facility contributions and live organ donation expenses. See instru-		s, page 25.	_					
1. Credit for contributions to Idaho educational entities				1	70	00		
2. Credit for contributions to Idaho youth and rehabilitation facilities				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 2	3			4	240	00		
F. Maintaining a home for a family member age 65 or older or a family developmental disability. See instructions, page 26.	ly mem	ber with a						
1. Did you maintain a home for an immediate family member age 65 or older ((not inclu	iding you an	d _	Ves	No			

your spouse) and provide more than one-half of their 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 their support?	Yes	No

3. 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		amily Member's Date of Birth	Check Here if Developmentally Disabled
4. Total amount claimed	d (\$100 for each qualifying	member but not more than	\$300).			
Enter here and on Formation on Part B, line 15.)	4		00			

G. Dependents: (Continued from Form 40, page 1, Line 6c)

First Name	Last Name	Social Security Number



IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

Name(s) as shown on return Dennis A & Edna Cox Social Security number or EIN

,

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.	Total business income tax credits allowed. Add lines 1 through 8	9	210		

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



IDAHO FUELS USE REPORT

FOR FUEL BOUGHT ON OR AFTER JULY 1, 2015

	Name]			So	ocial S	ecurity N	lumber			
PLEASE	= Dennis Cox			4 0 0 - 1 1 - 5								
PRINT	Assumed Business Name (DBA)		-	4	0	0	- 1	1	;	5 9	5	2
OR			-		Fe	deral E	mploye	er Identi	fication	Number		
TYPE	Address 9374 Blue Heron					_						
	City, State, and Zip Code Middleton ID 83644											
Section I.	FILING PERIOD Beginning, and ending •							State us	se only			
Use this fo	orm for fuel purchased on or after July 1, 2015.											
	ready claimed a refund of this tax from the Tax Commission on another F od, <i>don't complete this form.</i>	orm 75										
Section II	. BUSINESS ACTIVITIES Mark each box below that descr	ribes the bu	sines	ss a	ctivit	ies o	f yo	ur co	mpa	ny.		
	Farming 6. • 🗌 Landscaping & tree s	service						olf co				
	Logging 7. • 🗌 Well drilling							utfitte	r			
	Construction 8. • Equipment rental/lea							ining				
	Trucking 9. • Concrete/asphalt/gra	vel			14	•	•0	ther (desc	ribe)		
5. •	Manufacturing 10. • Excavating						-					
IDAHO	I. NONTAXABLE USE Mark each box below that describes TAX-PAID special fuels (diesel, propane, or natural gas) used in Stationary engines	10. • 🗌 S	*IDAI Statio	HO ⁻ nary	TAX-I engi	PAID nes	gas	oline	used	in		
2. • 🗹] Unregistered equipment (list)	11. 🛯 🗌 L	Jnreg	ister	red e	quipn	nent	(list)				
3. •	Refrigeration unit with separate tank	12. • 🗌 F	 Pefria	erati	ion u	nit wi	th se	nara	te tar	nk		
	Intrastate motor vehicles off-highway miles (attach Form 75-IMV)	13.	-					-			rm 7	5-IC)
] IFTA power take-off and auxiliary engine allowances	14. • 🗌 li			-	-						010)
J	(attach Form 75-IC)							75-IN	-	igine		
6. •	Intrastate motor vehicle power take-off and auxiliary engine	15. • 🗌 A							v)			
0	allowances (attach Form 75-IMV)	15. • □ P 16. • □ C)				
7 .									ΑΤΛ			
	Federal, state, and local government motor vehicles	17. • 🗹 C	Juner	(ues	SCHDE	*)						
	Aircraft (see instructions)				torod			hiele	(
9. ■∟		soline used i ately owned)										
			0003	nrq	luani					yasu		<u>ал.</u>
	V. Total refund or tax due					•						
Complete	e the sections on page 2 that apply to you (Sections V, VI, or	VII) before	com	plet	ing ti	nis s	ectio	ວn				47
	soline tax refund from page 2, Section V, line 5											182
	ecial fuels tax refund from page 2, Section V, line 6 soline tax due from page 2, Section VI, line 4											162
	ecial fuels tax due from page 2, Section VI, line 5											33
	al of use tax due from page 2, Section VII, line 8											152
	I paid the use tax with my sales/use tax return. Permit number											102
	fund. If the total of lines 1 and 2 is greater than the total of lines											
	er the difference										2	8
7. Tax	Due. If the total of lines 1 and 2 is less than the total of lines 3,	4, and 5,										+
ent	er the difference											

- 1	vviumi	100 uays	ULIEC	erving	j unis retui	n, uie iu			SSIOITINAY	uiscuss	uns return	with the	paid piepa	I CI I	dentined below.
l	Under	penalties	of perj	ury, I	declare th	hat to the	e best of r	ny knowledg	e and beli	ef this ref	turn it true,	correct,	and compl	ete.	See instructions

SIGN	Authorized signature		Date	Call 334-7660 in the Boise area or toll-free at (800) 972-7660.
HERE	Title		Daytime phone	MAIL TO: Idaho State Tax Commission PO Box 76
Paid preparer's signature		Preparer's EIN, SSN, or PTIN		Boise ID 83707-0076
Address an	d phone number			

A**	В	C	D**	E**	F**	G**	H
Gasoline	AV Gas	Jet Fuel	Undyed Diesel*	Propane	CNG	LNG	Totals
100	100	125	150		200	200	
100	100	125	150		200	200	
.32	.07	.06	.32	.232	.32	.349	
32	7	8	48		64	70	
umns A, B, a	and C. Ente	er here and	on page 1, Sectio	on IV, line 1.			47
columns D	, E, F, and	G. Enter her	e and on page 1,	Section IV,	, line 2		182
A**	В	С	D**	E**	F **	G**	н
Gasoline	Av Gas	Jet Fuel	Undyed Diesel*	Propane	CNG	LNG	Totals
	100	150			50	50	
	Gasoline 100 100 .32 32 Jumns A, B, a columns D A**	GasolineAv Gas100100100100100100.32.07327umns A, B, and C. Entrecolumns D, E, F, andA**BGasolineAv Gas	GasolineAv GasJet Fuel100100125100100125.32.07.063278umns A, B, and C. Enter here and columns D, E, F, and G. Enter hereA**A**BCGasolineAv GasJet Fuel	GasolineAv GasJet FuelUndyed Diesel*100100125150100100125150.32.07.06.32327848umns A, B, and C. Enter here and on page 1, Section columns D, E, F, and G. Enter here and on page 1, Section and the section of	GasolineAv GasJet FuelUndyed Diesel*Propane100100125150100100100125150100.32.07.06.32.23232784848umns A, B, and C. Enter here and on page 1, Section IV, line 1columns D, E, F, and G. Enter here and on page 1, Section IV, line 1A**BCD**E**GasolineAv GasJet FuelUndyed Diesel*Propane	GasolineAv GasJet FuelUndyed Diesel*PropaneCNG100100125150200100100125150200.32.07.06.32.232.3232784864umns A, B, and C. Enter here and on page 1, Section IV, line 1columns D, E, F, and G. Enter here and on page 1, Section IV, line 2F**A**BCD**E**F**GasolineAv GasJet FuelUndyed Diesel*PropaneCNG	Gasoline Av Gas Jet Fuel Undyed Diesel* Propane CNG LNG 100 100 125 150 200 200 100 100 125 150 200 200 100 100 125 150 200 200 .32 .07 .06 .32 .232 .32 .349 32 7 8 48 64 70 umns A, B, and C. Enter here and on page 1, Section IV, line 1 section IV, line 2 section IV, line 2 A** B C D** E** F** G** Gasoline Av Gas Jet Fuel Undyed Diesel* Propane CNG LNG

 3. Fuels tax due.....
 7
 9
 16
 17

.06

.32

.232

.32

.349

4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3.....

.32

5. Special fuels tax due. Add line 3, columns D, E & F, and G. Enter here and on page 1, Section IV, line 4.....

.07

Section VII. USE TAX DUE	A** Gasoline	B Av Gas	C Jet Fuel	D** Undyed Diesel*	E** Propane	F** CNG	G** LNG	H Totals
 Number of gallons from Section V, line 2 	100	100	125	150		200	200	
 Average price per gallon (carry 4 decimal places x.xxxx) • 	3.7500	3.2500	4.2500	3.0000		3.2500	3.2500	
3. Less state fuels tax/gallon	.32	.07	.06	.32		.32	.349	
4. Less federal fuels tax/gallon	.184	.194	.219	.244		.183	.42	
5. The base cost per gallon (line 2 less 3 & 4)	3.246	2.986	3.971	2.436		2.747	2.481	
 Total amount subject to use tax (multiply line 1 by line 5) 	325	299	496	365		549	496	
 Use tax due (multiply line 6 by 6%) 	19	18	30	22		33	30	

8. Use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5.....

152

16

33

* Includes Biodiesel and Biodiesel Blends

2. Tax rate

** Rate change effective July 1, 2015

DON'T 5 40 STAPLE R 40 M 05-31-2017 IDAHO INDIVIDUAL INCOME TAX RETURN

IDA		DIVIDUAL INCOME	IAX REIURN				
	IDED RETU	RN? Check the box.	State Use Only				
		ictions for the reasons to					
amend	l, and enter th	e number that applies.		-1			
For c	alendar yea	ar 2017 or fiscal year beginning	, ending	- Vour Social Socurity number /r	oquirod)		
PLEASE PRINT OR TYPE			Last name		ocial Security number (required)		
	Ted N		Noon	400-11-5950			ceaseo 2017
	Spouse's first n	ame and initial	Last name Spouse's Social Security n		ber (required	i)	
				_			ceased
	Current mailing						2017
	13 Winners Circle Dr City, state, and ZIP Code			Forms available at tax.idaho.gov			
۳	Horseshoe Bend ID 83626						
		Check only one box. ointly or separately, enter spouse	6. EXEMPTIONS. If someone can claim	•	,		0
name	and Social	Security number above.	dependent, leave box			Spouse b.	
	1. 🖌 Single	e	c. List your dependents. If you have m Enter the total number here				
						curity number	
	2. Marrie	ed filing jointly					
	3. Marri	ed filing separately					
	4. Head	of household					
	5. Quali	fying widow(er)					
			d. Total exemptions. Add lines 6a thro	ugh 6c Must match fed		d [(0
		structions, page 7.					
7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21;						10000	
or federal Form 1040EZ, line 4. Include a complete copy of your federal return				7 8	10000		
 Additions from Form 39R, Part A, line 7. Include Form 39R Total. Add lines 7 and 8 				9	10000	00	
 Iotal Add lines 7 and 6 Subtractions from Form 39R, Part B, line 23. Include Form 39R 				10		00	
11. 1	OTAL ADJU	JSTED INCOME. Subtract line 10 fr	om line 9	•	11	10000	00
ΤΑΧ	COMPUTAT	ION. See instructions, page 7.					
0	1		• Yourself				
	Indard 12. CHECK - b. If blind Yourself Spouse						
	Most ople		someone else can claim you as a depender nter zero on lines 18 and 42.	ι τ ,			
	lle or 13 d Filing	 Itemized deductions. Include fed 	eral Schedule A. Federal limits apply	•	13		00
Sepa \$6.	ately: 450 14. All state and local income or general sales taxes included on federal Schedule A, line 5				14		00
Hea		Ũ	ou don't use federal Schedule A, enter zero		15		00
Hous	ehold:		ons, page 7, to determine amount if not sta		16	6350	
Marrie			or 16 from line 11. If less than zero, enter ze		17	3650	
Jointi Qualit Widov \$12,		3. Multiply \$4,050 by the number of	exemptions claimed on line 6d. Federal lim	its apply	18	0	
	w(er):	 Idaho taxable income. Subtract lin 	ne 18 from line 17. If less than zero, enter z	ero•	19	3650	
). Tax from tables or rate schedule.	See instructions, page 37	•	20	105	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 00 CREDITS. Limits apply. See instructions, page 8. 22. Income tax paid to other states. Include Form 39R and a copy of other states' return...... 22 00 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 00 25. TOTAL CREDITS. Add lines 22 through 24 25 00 105 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 27. Fuels tax due. Include Form 75 27 00 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00 30. Tax from recapture of gualified investment exemption (QIE). Include Form 49ER 30 00 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017...... 31 10 00 115 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: 33. Nongame Wildlife Conservation Fund 34. Idaho Children's Trust Fund • 5 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... • 5 38. Veterans Support Fund <u>5</u> 37. American Red Cross of Idaho Fund 39. Idaho Foodbank Fund 5 40. Opportunity Scholarship Program ... • 5 155 00 41 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 To receive your grocery credit, enter the computed amount on line 42 42 00 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 00 47. Pass-through income tax. Withheld . Paid by entity 47 00 Include Form(s) ID K-1 Claim of Right credit 48 00 48. Reimbursement Incentive Act credit See instructions 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 00 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 155 Interest from the due date 5 51. Penalty • 10 Enter total 51 15 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 170 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00 54. REFUND. Amount of line 53 to be refunded to you 00 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. Checking Type of Routing No. Account No. Account: Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. 00 57. Total due (line 52) or overpaid (line 53) on this return 57 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 00 60 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's FIN_SSN_or PTIN Taxpayer's phone number Paid preparer's signature Preparer's address and phone number

DON'T F 40 STAPLE F 40 M 05-31-2017 IDAHO INDIVIDUAL INCOME TAX RETURN

		NDIVIDUAL INCOME	IAA REIURN					
AMEN	IDED RE	TURN? Check the box.	State Use Only					
See pa	age 7 of in	structions for the reasons to						
		er the number that applies.						
For ca	alendar	year 2017 or fiscal year beginning	, ending			n		
	Your first name and initial		Last name	Your Social Security numb	Your Social Security number (required)			
OR	Ted M		Norris	400-11	400-11-5956		Dece] in 2	easeo 017
L I	Spouse's fi	rst name and initial	Last name Spouse's Social Security I		number (required)			
E PRI TYPE								eased
PLEASE PRINT OR TYPE		iling address					in 2	017
	-	13 Winners Circle Dr			Forms available at tax.idaho.gov			
₽	City, state, and ZIP Code Forms ava Horseshoe Bend ID 83626							
		JS. Check only one box. Ig jointly or separately, enter spouse'		ne can claim you as a Enter "1"		,	a. 🔤	1
		cial Security number above.	depende	nt, leave box 6a blank. and 6b, if	they app	^{ly.} Spouse l	b.	
	1. 🗌 Si	-		you have more than four, continu			c 2	2
		ngle		ere			0.	<u> </u>
	2. Ma	arried filing jointly	First name	Last name		I Security number	-	
	3. 🗌 Ma	arried filing separately	John Norris		4(00 <u>11</u> 5970	-	
			Sam	Norris	40	400 11 5971		
2	4. 🖌 He	ead of household						
į	5. 📃 Qı	ualifying widow(er)						
			d. Total exemptions. Add li	nes 6a through 6c. Must match	ederal r	eturn	d. 3	3
	ME See	instructions, page 7.						
			leral Form 1040, line 37 [,] federal	Form 1040A, line 21				
 Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return 				• 7	26	125	00	
8. Additions from Form 39R, Part A, line 7. Include Form 39R						00		
9. Total. Add lines 7 and 8			9	26	125	00		
10. S	Subtractio	ns from Form 39R, Part B, line 23. Inclu	de Form 39R		10			00
44 T		DJUSTED INCOME. Subtract line 10 fro	am line O		11	26	125	00
					• 11		120	00
IAX	COMPUT	ATION. See instructions, page 7.						
Stan	dard	a. If age 65 or older	• 🗌 Your • 🗌 Your	self Couse				
Dedu	iction		omeone else can claim you as a					
	Most ople		nter zero on lines 18 and 42.					
Sina	le or		und Calendula A. Endaval limita a					
Married	d Filing	Filing 13. Remized deductions. Include receral Schedule A. Federal Innus apply						00
	350	tely: 50 14. All state and local income or general sales taxes included on federal Schedule A, line 5						00
Hea	ad of							
House	ehold:	abold:			15		250	00
\$9,3	300						350	
	d Filing	17. Subtract the LARGER of line 15 of	r 16 from line 11. If less than ze	ro, enter zero	17	16	775	00
Jointl Qualif Widow \$12,3	ifying	18. Multiply \$4,050 by the number of	exemptions claimed on line 6d.	Federal limits apply	• 18	12	150	00
		19. Idaho taxable income. Subtract lir	ne 18 from line 17. If less than z	ero, enter zero	• 19	4	625	00
		20. Tax from tables or rate schedule.	See instructions, page 37		• 20		108	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 108 00 CREDITS. Limits apply. See instructions, page 8. 22 00 22. Income tax paid to other states. Include Form 39R and a copy of other states' return..... 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 00 25. TOTAL CREDITS. Add lines 22 through 24 25 00 108 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 27. Fuels tax due. Include Form 75 27 00 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00 00 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER 30 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017...... 31 10 00 108 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: 34. Idaho Children's Trust Fund 33. Nongame Wildlife Conservation Fund 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... 37. American Red Cross of Idaho Fund 38. Veterans Support Fund 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program ... 108 00 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 41 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) 300 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 300 00 To receive your grocery credit, enter the computed amount on line 42 42 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 100 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 00 00 47. Pass-through income tax. Withheld . Paid by entity 47 Include Form(s) ID K-1 Claim of Right credit 48 00 48. Reimbursement Incentive Act credit See instructions 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 400 00 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 Interest from the due date 51. Penaltv • Enter total 51 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00 292 54. REFUND. Amount of line 53 to be refunded to you 00 292 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. Checking Type of Routing No. 3 Account No. 2 6 0 2 3 9 4 6 1 8 7 6 5 4 3 2 1 Account: Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. -292 00 57. Total due (line 52) or overpaid (line 53) on this return 57 100 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 60 -192 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's FIN_SSN_or PTIN Taxpayer's phone number Paid preparer's signature Preparer's address and phone number

DON'T 5 40 2017 STAPLE R 40 2017 IDAHO INDIVIDUAL INCOME TAX RETURN

IDF			AAREIURN				
		ETURN? Check the box.	State Use Only				
See pa	age 7 of i	nstructions for the reasons to					
		ter the number that applies.		I			
For c	alendar	year 2017 or fiscal year beginning	, ending	Vera Os eist Os errite annah er (e		1	
PLEASE PRINT OR TYPE	Your first name and initial Last name Your Social S			Your Social Security number (r	. ,		
	Clint		Smith 400-1		957		ceaseo 2017
	Spouse's	first name and initial	Last name Spouse's Social Security numbers		per (required)		
							ceased
		ailing address				in 2	2017
	9100 Lansing St			ble at tax.idaho.g	vor		
	City, state, and ZIP Code Forms availa Middleton ID 83644				•		
		US. Check only one box. ng jointly or separately, enter spouse's	6. EXEMPTIONS. If someone can claim		,	self a.	1
		ocial Security number above.	dependent, leave box	6a blank. and 6b, if the	ey apply. Spou	ise b.	
	1. 🗸 S	ingle	c. List your dependents. If you have m			. [
			Enter the total number here				
	2. N	larried filing jointly	First name L	.ast name	Social Security n	umber	
	3. 🗌 N	larried filing separately					
	4. Шн	lead of household					
	4!	lead of household					
	5. C	Qualifying widow(er)					
			d. Total exemptions. Add lines 6a through	ugh 6c. Must match fede	eral return	d. 🗋	1
INCO	DME. Se	e instructions, page 7.	I				
			eral Form 1040, line 37; federal Form 1040	A, line 21;			
or federal Form 1040EZ, line 4. Include a complete copy of your federal return				•	7	NRF	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R					8		00
9. Total. Add lines 7 and 8				9		00	
10. \$	Subtraction	ons from Form 39R, Part B, line 23. Incluc	le Form 39R		10		00
11. 1	TOTAL A	DJUSTED INCOME. Subtract line 10 fro	m line 9		11		00
		TATION. See instructions, page 7.					
			• Vourself	Spouse			
Star	ndard	12. CHECK — b. If blind		Spouse			
	uction Most		omeone else can claim you as a dependen				
	ople	check here and en	ter zero on lines 18 and 42.				
-	gle or	13. Itemized deductions. Include fede	ral Schedule A. Federal limits apply	-	13		00
	d Filing						
	 14. All state and local income or general sales taxes included on federal Schedule A, line 5 				14		00
Hea	ad of	15. Subtract line 14 from line 13. If you	I don't use federal Schedule A, enter zero		15		00
	ehold: ,350	ehold:			16	6350	
			16 from line 11. If less than zero, enter ze		17		
	ed Filing					4050	00
	lifying w(er):	18. Multiply \$4,050 by the number of e	xemptions claimed on line 6d. Federal limi	ts apply	18	4050	00
	2,700	19. Idaho taxable income. Subtract line	e 18 from line 17. If less than zero, enter ze	ero •	19		00
		20. Tax from tables or rate schedule. S	See instructions, page 37		20		00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056 INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



Form 40 - 2017 Page 2 EFO00089p2 05-31-2017 21. Tax amount from line 20 21 00 CREDITS. Limits apply. See instructions, page 8. 22 00 22. Income tax paid to other states. Include Form 39R and a copy of other states' return..... 00 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 24 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 00 25. TOTAL CREDITS. Add lines 22 through 24 25 00 Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00 26. OTHER TAXES. See instructions, page 9. 27. Fuels tax due. Include Form 75 27 00 00 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00 30. Tax from recapture of gualified investment exemption (QIE). Include Form 49ER 30 00 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017....... 31 NRF 00 32. TOTAL TAX. Add lines 26 through 31 32 00 DONATIONS. See instructions, page 9. I want to donate to: 34. Idaho Children's Trust Fund 33. Nongame Wildlife Conservation Fund 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family ... 37. American Red Cross of Idaho Fund 38. Veterans Support Fund 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program ... 00 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 41 PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10. 42. Grocery credit. Computed Amount (from worksheet) 100 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 100 00 To receive your grocery credit, enter the computed amount on line 42 42 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 00 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 00 47. Pass-through income tax. Withheld . Paid by entity 47 00 _ Include Form(s) ID K-1 Claim of Right credit 48 00 48. Reimbursement Incentive Act credit See instructions 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 100 00 TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53. 50. TAX DUE. Subtract line 49 from line 41 00 Interest from the due date 51. Penaltv • Enter total 51 00 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00 100 54. REFUND. Amount of line 53 to be refunded to you 00 100 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00 56. DIRECT DEPOSIT. See instructions, page 12. • Check if final deposit destination is outside the U.S. Checking Type of Routing No. Account No. Account: Savings AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions. 00 57. Total due (line 52) or overpaid (line 53) on this return 57 58. Refund from original return plus additional refunds 58 00 59. Tax paid with original return plus additional tax paid 59 00 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 00 60 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. Your signature Spouse's signature (if a joint return, BOTH MUST SIGN) SIGN HERE Date Preparer's FIN_SSN_or PTIN Taxpayer's phone number Paid preparer's signature Preparer's address and phone number