

2019 Idaho 2-D Barcode Test Packet

November
2019



November 2019

Dear Software Developer:

Attached is the 2019 tax year 2-D bar code filing test packet for the state of Idaho. Idaho testing will begin after October 29, 2019. Test results will be sent to you by email 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 Income Tax Substitute Forms Specifications. 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

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 2019 holidays are observed on:

- November 11 Veterans Day
- November 28 Thanksgiving
- December 25 Christmas
- January 1 New 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
substituteforms@tax.idaho.gov

Evan Stimpson
Tax Automated Systems Specialist
Idaho State Tax Commission
(208) 334-7814
Evan.Stimpson@tax.idaho.gov

Amended Return? Check the box. State Use Only

See page 7 of instructions for the reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial Sam V	Your last name Adamson	Your Social Security number (SSN) 400-11-5954	<input type="checkbox"/> Deceased in 2019
	Spouse's first name and initial Mary N	Spouse's last name Adamson	Spouse's Social Security number (SSN) 400-11-5955	<input type="checkbox"/> Deceased in 2019
	Current mailing address 1030 N Main St			Forms and instructions available at tax.idaho.gov
	City Pocatello	State ID	ZIP Code 83202	

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

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er) with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 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.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)
Bob	Adamson	400-90-7080	06/01/2000
Sally	Adamson	400-45-6789	10/19/2001

Income. See instructions, page 7.

Don't Staple

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return	7	-1000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	-1000	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. Qualified business income deduction	11		00
12. Total Adjusted Income. Subtract lines 10 and 11 from line 9	12	-1000	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,200 Head of Household: \$18,350 Married Filing Jointly or Qualifying Widow(er): \$24,400	13. Check	a. If age 65 or older <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse				
	b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse					
c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43	<input type="checkbox"/>					
14. Itemized deductions. Include federal Schedule A. Federal limits apply	14					00
15. State and local income or general sales taxes included on federal Schedule A	15					00
16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero	16					00
17. Standard deduction. See instructions, page 8, to determine amount if not standard	17	13500				00
18. Subtract the larger of line 16 or 17 from line 12. If less than zero, enter zero	18					00
19. Idaho taxable income. Enter amount from line 18	19					00
20. Tax from tables or rate schedule. See instructions, page 52	20					00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



21. Tax amount from line 20	21		00
Credits. Limits apply. See instructions, page 9.			
22. Income tax paid to other states. Include Form 39R and a copy of other states' returns	22	00	
23. Total credits from Form 39R, Part D, line 4. Include Form 39R	23	00	
24. Total business income tax credits from Form 44, Part I, line 9. 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 2019	32	10	00
33. Total Tax. Add lines 27 through 32	33	00	
Donations. See instructions, page 10. I want to donate to:			
34. Idaho Nongame Wildlife Fund	34		
35. Idaho Children's Trust Fund	35		
36. Special Olympics Idaho	36		
37. Idaho Guard & Reserve Family	37		
38. American Red Cross of Idaho Fund	38		
39. Veterans Support Fund	39		
40. Idaho Foodbank Fund	40		
41. Opportunity Scholarship Program	41		
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 12	43	320	00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 <input type="checkbox"/>			
To receive your grocery credit, enter the computed amount on line 43			
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ...	44	00	00
45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	45	00	00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46	200	00
47. 2019 Form 51 payments and amount applied from 2018 return	47	00	00
48. Pass-through income tax. Paid by entity _____ Withheld _____ Include Form ID K-1s ...	48	00	00
49. Tax Reimbursement Incentive credit _____ Claim of Right credit _____ See instructions ..	49	00	00
50. Total Payments and Other Credits. Add lines 43 through 49	50	00	00
Tax Due or Refund. See instructions, page 13.			
51. Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	51	00	00
52. Penalty _____ Interest from the due date _____ Enter total	52	00	00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>			
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission ...	53	00	00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54	520	00
55. Refund. Amount of line 54 to be refunded to you	55	520	00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56	00	00

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

Routing No. Account No.

Type of Checking Account: Savings

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

58. Total due (line 53) or overpaid (line 54) on this return	58		00
59. Refund from original return plus additional refunds	59	00	
60. Tax paid with original return plus additional tax paid	60	00	
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61	00	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 _____ Paid preparer's signature _____	Spouse's signature (if a joint return, both must sign) _____ Preparer's EIN, SSN, PTIN _____	Date _____ Taxpayer's phone number _____
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Preparer's address	State	ZIP Code	Preparer's phone number
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Amended Return? Check the box. State Use Only

See page 7 of instructions for the reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial Sam N	Your last name Cook	Your Social Security number (SSN) 400-11-5951	<input type="checkbox"/> Deceased in 2019
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2019
	Current mailing address 121 Torch Rd		Forms and instructions available at tax.idaho.gov	
City Boise	State ID	ZIP Code 83703		

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

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er) with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 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.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)
Sally	Cook	400-11-5962	06/01/2000
Suzy	Cook	400-11-5963	10/19/2001
Sammy	Cook	400-11-5964	11/08/2009
Sandy	Cook	400-11-5965	11/08/2009

Income. See instructions, page 7.

Don't Staple

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return	7	112398	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	4855	00
9. Total. Add lines 7 and 8	9	117253	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	36064	00
11. Qualified business income deduction	11	500	00
12. Total Adjusted Income. Subtract lines 10 and 11 from line 9	12	80689	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,200 Head of Household: \$18,350 Married Filing Jointly or Qualifying Widow(er): \$24,400	13. Check	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>		
	14. Itemized deductions. Include federal Schedule A. Federal limits apply	14	32289	00
	15. State and local income or general sales taxes included on federal Schedule A	15	1000	00
	16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero	16	31289	00
	17. Standard deduction. See instructions, page 8, to determine amount if not standard	17	24400	00
	18. Subtract the larger of line 16 or 17 from line 12. If less than zero, enter zero	18	49400	00
	19. Idaho taxable income. Enter amount from line 18	19	49400	00
	20. Tax from tables or rate schedule. See instructions, page 52	20	2889	00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



21. Tax amount from line 20	21	2889	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 9. Include Form 44	24		00
25. Idaho Child Tax Credit. Computed amount from worksheet on page 10	25	1640	00
26. Total Credits. Add lines 22 through 25	26	1640	00
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero	27	1249	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 2019	32	10	00
33. Total Tax. Add lines 27 through 32	33	1259	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 Foodbank Fund			
41. Opportunity Scholarship Program			
42. Total Tax Plus Donations. Add lines 33 through 41	42	1259	00
Payments and Other Credits.			
43. Grocery Credit. Computed amount from worksheet on page 12		1100	
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43			<input checked="" type="checkbox"/>
To receive your grocery credit, enter the computed amount on line 43	43		00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ...	44		00
45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	45		00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46		00
47. 2019 Form 51 payments and amount applied from 2018 return	47	1259	00
48. Pass-through income tax. Paid by entity _____ Withheld _____ Include Form ID K-1s ...	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	1259	00
Tax Due or Refund. See instructions, page 13.			
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			<input type="checkbox"/>
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission ...	53		00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54		00
55. Refund. Amount of line 54 to be refunded to you	55		00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56		00

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

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

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 53) or overpaid (line 54) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Sign Here	Your signature	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN P09876543	Taxpayer's phone number
Preparer's address		State	ZIP Code
		Preparer's phone number	



Names as shown on return
Sam N Cook

Social Security number
400115951

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 Form 4562s	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 28.

1. Idaho net operating loss carryover	105									
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. Interest from U.S. government obligations	3	50	00							
4. Energy efficiency upgrades	4	800	00							
5. Alternative energy device deduction										
Year	Acquired	Type of Device	Total Cost	Percentage						
a. 2019			\$	X 40% =	5a	500	00			
b. 2018			\$	X 20% =	5b	500	00			
c. 2017			\$	X 20% =	5c	500	00			
d. 2016			\$	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 29 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										
a. If single, enter \$34,332 or if married filing jointly, enter \$51,498	8a	34332	00							
b. Federal Railroad Retirement benefits received	8b	10000	00							
c. Social Security benefits received	8c	10000	00							
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d	14332	00							
e. Qualified retirement benefits included in federal income	8e	600	00							
f. Enter the smaller of line 8d or 8e here	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 United State</u> Account number <u>123456789</u>	13	1000	00							
14. Idaho college savings program	14	400	00							
15. Maintaining a home for the aged or developmentally disabled	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 400115951	
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. Other subtractions. Include explanation	22	500	00
23. Total subtractions. Add lines 1 through 4, 5e through 7 and 8f through 22. Enter here and on Form 40, line 10	23	36064	00

C. Credit for income tax paid to other states. See instructions, page 35.

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

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

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 36.

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 37.

- 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. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.) 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	400115966	12/12/2010
Andy	Cook	400115967	4/17/2011
Brandy	Cook	400115968	10/31/2012
Candy	Cook	400115969	03/14/2014
Willy	Cook	400115970	06/24/2015

Names as shown on return Sam N Cook		Social Security number 400115951	
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. Other subtractions. Include explanation	22		00
23. Total subtractions. Add lines 1 through 4, 5e through 7 and 8f through 22. Enter here and on Form 40, line 10	23		00

C. Credit for income tax paid to other states. See instructions, page 35.

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

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

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 36.

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 37.

- 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. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	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)
Billy	Cook	400115971	02/04/2017

Amended Return? Check the box. State Use Only

See page 7 of instructions for the reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial Dennis A	Your last name Cox	Your Social Security number (SSN) 400-11-5952	<input type="checkbox"/> Deceased in 2019
	Spouse's first name and initial Edna	Spouse's last name Cox	Spouse's Social Security number (SSN) 400-11-5953	<input type="checkbox"/> Deceased in 2019
	Current mailing address 9374 Blue Heron			Forms and instructions available at tax.idaho.gov
	City Middleton	State ID	ZIP Code 83644	

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

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er) with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 1 6b. Spouse 1 6c. Dependents _____ 6d. Total Household 2

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

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

Don't Staple

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return	7	50000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	100	00
9. Total. Add lines 7 and 8	9	50100	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	100	00
11. Qualified business income deduction	11	0	00
12. Total Adjusted Income. Subtract lines 10 and 11 from line 9	12	50000	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,200 Head of Household: \$18,350 Married Filing Jointly or Qualifying Widow(er): \$24,400	13. Check	a. If age 65 or older <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse		
		b. If blind <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse		
	c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>			
	14. Itemized deductions. Include federal Schedule A. Federal limits apply	14		00
	15. State and local income or general sales taxes included on federal Schedule A	15		00
	16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero	16		00
	17. Standard deduction. See instructions, page 8, to determine amount if not standard	17		27000 00
	18. Subtract the larger of line 16 or 17 from line 12. If less than zero, enter zero	18		23000 00
	19. Idaho taxable income. Enter amount from line 18	19		23000 00
	20. Tax from tables or rate schedule. See instructions, page 52	20		1062 00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



21. Tax amount from line 20	21	1062	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	100	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 9. Include Form 44	24	210	00
25. Idaho Child Tax Credit. Computed amount from worksheet on page 10	25		00
26. Total Credits. Add lines 22 through 25	26	550	00
27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero	27	512	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 2019 <input type="checkbox"/>	32	Blind	40 00
33. Total Tax. Add lines 27 through 32	33	778	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 Foodbank Fund			
41. Opportunity Scholarship Program			
42. Total Tax Plus Donations. Add lines 33 through 41	42	778	00
Payments and Other Credits.			
43. Grocery Credit. Computed amount from worksheet on page 12 <u>220</u> To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 <input type="checkbox"/> To receive your grocery credit , enter the computed amount on line 43	43	220	00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44		00
45. Special fuels tax refund <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. 2019 Form 51 payments and amount applied from 2018 return	47	200	00
48. Pass-through income tax. Paid by entity <u>50</u> Withheld <u>150</u> Include Form ID K-1s	48	200	00
49. Tax Reimbursement Incentive credit <u>100</u> Claim of Right credit <u>100</u> See instructions	49	200	00
50. Total Payments and Other Credits. Add lines 43 through 49	50	4049	00
Tax Due or Refund. See instructions, page 13.			
51. Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	51		00
52. Penalty <u> </u> Interest from the due date <u> </u> Enter total	52		00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>			
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission	53		00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54	3271	00
55. Refund. Amount of line 54 to be refunded to you	55	2387	00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56	884	00

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 Account No. 9 2 1 3 2 0 8 0 8 6 6 2 3 4 9 8 1 Type of Checking Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 53) or overpaid (line 54) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Sign Here	Your signature	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN	Taxpayer's phone number
Preparer's address		State	ZIP Code
		Preparer's phone number	



Names as shown on return Cox		Social Security number 400115952	
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. Other subtractions. Include explanation	22		00
23. Total subtractions. Add lines 1 through 4, 5e through 7 and 8f through 22. Enter here and on Form 40, line 10	23	100	00

C. Credit for income tax paid to other states. See instructions, page 35.

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

1. Idaho tax, Form 40, line 20	1	1062	00	Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions	2	5000	00	
3. Idaho adjusted income. See instructions	3	50000	00	
4. Divide line 2 by line 3. Enter percentage here	4	1 %		
5. Multiply line 1 by line 4. Enter amount here	5	106	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	

D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 36.

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 37.

- 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. (Credit can't be claimed if you took \$1,000 deduction on Part B, line 15.)	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. 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

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	[Empty Box]		

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

State use only

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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.

IDAHO TAX-PAID special fuels used in:

IDAHO TAX-PAID gasoline* used in:

- | | |
|--|--|
| 1. <input type="checkbox"/> Stationary engines | 10. <input type="checkbox"/> Stationary engines |
| 2. <input checked="" type="checkbox"/> Unregistered equipment (list) _____ | 11. <input type="checkbox"/> Unregistered equipment (list) _____ |
| 3. <input type="checkbox"/> Refrigeration unit with separate tank | 12. <input type="checkbox"/> Refrigeration unit with separate tank |
| 4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (include Form 75-NM) | 13. <input type="checkbox"/> IFTA auxiliary engine allowance (include Form 75-PTO) |
| 5. <input type="checkbox"/> IFTA power take-off (PTO) and auxiliary engine allowances (include Form 75-PTO) | 14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (include Form 75-PTO) |
| 6. <input type="checkbox"/> Intrastate motor vehicle PTO and auxiliary engine allowances (include Form 75-PTO) | 15. <input type="checkbox"/> Aircraft (see instructions) |
| 7. <input type="checkbox"/> Federal, state, and local government motor vehicles | 16. <input type="checkbox"/> Commercial motorboat |
| 8. <input type="checkbox"/> Aircraft (see instructions) | 17. <input checked="" type="checkbox"/> Other (describe) <u>ATV</u> |
| 9. <input type="checkbox"/> Other (describe) _____ | |
- *Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE. Complete the sections on page 2 that apply to you

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	Call (208) 334-7660 in the Boise area or toll-free at (800) 972-7660. MAIL TO: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076
	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.xxxx).....	3.75	3.25	4.25	3		3.25	3.25	
3. State fuels tax per gallon.....	.32	.07	.06	.32		.32	.349	
4. Federal fuels tax per gallon.....	.184	.194	.219	.244		.183	.42	
5. The base cost per gallon (subtract 3 & 4 from line 2).....	3.246	2.986	3.971	2.436		2.747	2.481	
6. Total amount subject to sales use tax (multiply line 1 by line 5).....	325	299	496	365		549	496	
7. Sales use due (multiply line 6 by 6%).....	19	18	30	22		33	30	
8. Sales use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5.....								152

** Includes biodiesel and biodiesel blends

Amended Return? Check the box. State Use Only

See page 7 of instructions for the reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial Ted N	Your last name Noon	Your Social Security number (SSN) 400-44-5950	<input type="checkbox"/> Deceased in 2019
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2019
	Current mailing address 13 Winners Circle Dr		Forms and instructions available at tax.idaho.gov	
City Horseshoe Bend	State ID	ZIP Code 83626		

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

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er) with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself _____ 6b. Spouse _____ 6c. Dependents _____ 6d. Total Household _____

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

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

Don't Staple

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return	7	30000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	30000	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. Qualified business income deduction	11		00
12. Total Adjusted Income. Subtract lines 10 and 11 from line 9	12	30000	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,200 Head of Household: \$18,350 Married Filing Jointly or Qualifying Widow(er): \$24,400	13. Check	a. If age 65 or older	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse		
		b. If blind	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse		
		c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43	<input checked="" type="checkbox"/>			
	14. Itemized deductions. Include federal Schedule A. Federal limits apply				14	00
	15. State and local income or general sales taxes included on federal Schedule A				15	00
	16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero				16	00
	17. Standard deduction. See instructions, page 8, to determine amount if not standard				17	12200 00
	18. Subtract the larger of line 16 or 17 from line 12. If less than zero, enter zero				18	17800 00
	19. Idaho taxable income. Enter amount from line 18				19	17800 00
	20. Tax from tables or rate schedule. See instructions, page 52				20	967 00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



21. Tax amount from line 20	21	967	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 9. 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	967	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 2019 <input type="checkbox"/>	32	10	00
33. Total Tax. Add lines 27 through 32	33	977	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 Foodbank Fund	5	41. Opportunity Scholarship Program	5
42. Total Tax Plus Donations. Add lines 33 through 41	42	1017	00
Payments and Other Credits.			
43. Grocery Credit. Computed amount from worksheet on page 12 <input type="checkbox"/> To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 <input type="checkbox"/> To receive your grocery credit , enter the computed amount on line 43	43		00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44		00
45. Special fuels tax refund Gasoline tax refund Include Form 75	45		00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46		00
47. 2019 Form 51 payments and amount applied from 2018 return	47		00
48. Pass-through income tax. Paid by entity Withheld Include Form ID K-1s	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 13.			
51. Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	51	1017	00
52. Penalty 10 Interest from the due date 5 Enter total Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>	52	15	00
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission	53	1032	00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54		00
55. Refund. Amount of line 54 to be refunded to you	55		00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56		00

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

Routing No. Account No. Type of Checking Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 53) or overpaid (line 54) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Sign Here	Your signature	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN	Taxpayer's phone number
Preparer's address		State	ZIP Code
		Preparer's phone number	



Amended Return? Check the box. State Use Only

See page 7 of instructions for the reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____, ending _____

Please Print or Type	Your first name and initial Ted M	Your last name Norris	Your Social Security number (SSN) 400-11-5956	<input type="checkbox"/> Deceased in 2019
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2019
	Current mailing address 13 Winners Circle Dr		Forms and instructions available at tax.idaho.gov	
City Horseshoe Bend	State ID	ZIP Code 83626		

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

1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er) with qualifying dependents

Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply.

6a. Yourself 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.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)
John	Norris	400-11-5970	06/01/2000
Sam	Norris	400-11-5971	10/19/2001

Income. See instructions, page 7.

Don't Staple

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return	7	26125	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	26125	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. Qualified business income deduction	11	5225	00
12. Total Adjusted Income. Subtract lines 10 and 11 from line 9	12	20900	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,200 Head of Household: \$18,350 Married Filing Jointly or Qualifying Widow(er): \$24,400	13. Check	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>		
	14. Itemized deductions. Include federal Schedule A. Federal limits apply		14	00
	15. State and local income or general sales taxes included on federal Schedule A		15	00
	16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero		16	00
	17. Standard deduction. See instructions, page 8, to determine amount if not standard		17	18350 00
	18. Subtract the larger of line 16 or 17 from line 12. If less than zero, enter zero		18	2550 00
	19. Idaho taxable income. Enter amount from line 18		19	2550 00
	20. Tax from tables or rate schedule. See instructions, page 52		20	29 00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



21. Tax amount from line 20	21		29	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 9. 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		29	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 2019	32		10	00
33. Total Tax. Add lines 27 through 32	33		29	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 Foodbank 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 12		300		
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43				<input type="checkbox"/>
To receive your grocery credit, enter the computed amount on line 43	43		300	00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ...	44			00
45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	45			00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46		100	00
47. 2019 Form 51 payments and amount applied from 2018 return	47			00
48. Pass-through income tax. Paid by entity _____ Withheld _____ Include Form ID K-1s	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		400	00
Tax Due or Refund. See instructions, page 13.				
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				<input type="checkbox"/>
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission ...	53			00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54		371	00
55. Refund. Amount of line 54 to be refunded to you	55		371	00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56			00

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
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 Account No.

9	8	7	6	5	4	3	2	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 53) or overpaid (line 54) on this return	58		-371	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		-321	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 _____ Paid preparer's signature _____	Spouse's signature (if a joint return, both must sign) _____ Preparer's EIN, SSN, PTIN _____	Date _____ Taxpayer's phone number _____	
Preparer's address	State	ZIP Code	Preparer's phone number



Amended Return? Check the box. State Use Only

For calendar year 2019 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 widow(er).

Household section for dependent information, including line 6a-d.

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

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.



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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 9. 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 2019	32	<input type="checkbox"/>	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 Foodbank 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 12		100	
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43		<input type="checkbox"/>	
To receive your grocery credit, enter the computed amount on line 43	43	100	00
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44		00
45. Special fuels tax refund Gasoline tax refund Include Form 75	45		00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46		00
47. 2019 Form 51 payments and amount applied from 2018 return	47		00
48. Pass-through income tax. Paid by entity Withheld Include Form ID K-1s	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	100	00
Tax Due or Refund. See instructions, page 13.			
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		<input type="checkbox"/>	
53. Total Due. Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission	53		00
54. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	54	100	00
55. Refund. Amount of line 54 to be refunded to you	55	100	00
56. Estimated Tax. Amount of line 54 to be applied to your 2020 estimated tax	56		00

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

Routing No. Account No. Type of Checking Savings

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 53) or overpaid (line 54) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Sign Here	Your signature	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN P01234678	Taxpayer's phone number (208) 332-6632
Preparer's address		State	ZIP Code
		Preparer's phone number	

