

# TY 24 Idaho 2D Barcode Test Packet

Release Date:

October 17, 2024



## October 17, 2024

Dear 2D Software Partner,

Welcome to The Idaho State Tax Commission (ISTC) Tax Year 24 2D Bar Code program. Feel free to commence with constructing 2D test samples once you've observed and programmed with our TY 24 2D Specifications, and applicable TY 24 Idaho forms.

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

- Include a cover letter requesting 2D test return approval and direct the submission to your ISTC Project Manager. Please include a contact person's name, phone number, and email address from your business with your forms.
- Tests should be submitted via email as PDF attachments. Please submit all test samples in one emailing for which you've not yet been authorized.
- Initial authorization will occur once we determine accuracy between your 2D barcode and our specifications and test plan. Final authorization will occur once your barcode accurately tests through our 2D data extract software.
- Software partners agree to make changes to 2D software packages until final authorization is granted. The authorized software must not change in the process of placing it into your production environment.
- Please email test submissions to <u>substituteforms@tax.idaho.gov</u>

### **Communication Time Frames With ISTC:**

Our office hours are 8:00 a.m. - 5:00 p.m. MST. We're closed on weekends and state holidays. For the rest of calendar year 2024, and in early 2025, holidays are observed on:

October 14: Columbus Day November 11: Veterans Day November 28: Thanksgiving December 25: Christmas January 1: New Year's Day

### **ISTC Contacts:**

Software Partner Authorization

Team

Coordination & Design Bureau

Idaho State Tax Commission

Idaho State Tax Commission

Substituteforms@tax.idaho.gov

Nico Yingling

e-File Coordinator

Idaho State Tax Commission

(208) 334-7781

substituteforms@tax.idaho.gov

# Form 40 State Tax Commission Individual Income Tax Return

Am	ended F	Returr	? Check the box.	• 🗆 🗀	State Us	se Only						
			structions for the reasons									
to ar	mend, and	d enter	the number that applies.	<u> </u>								
For	calendar	year 2	024 or fiscal year beginnir	ng, e	ending .							
e			and initial	Your last name				Your Social Security number (S	SSN)		Dece	ased
Τ̈́	Sam \			Adamson				400-11-5954			in 202	24
Print or Type	l '		ame and initial	Spouse's last nan	ne			Spouse's Social Security numb	er (S	SSN)	Decea in 202	
rin	Mary		address	Adamson				400-11-5955 Forms and instruc	otion	ac availe		
	1030	-						tax.idaho.g				
Please	City				State	ZIP Code		Foreign country (if not U.S.)				
	Pocat				ID	83202						
Fili	ng Stat	tus. C	heck only one box. If ma	arried filing join	itly or s	separately, ent	er s	pouse's name and Social	Sec	urity nur	nber abo	ve.
	1. 🗍 🤋	Single	2. Married filing		arried fil parately	ing 4.		ad of 5. Qualifusehold with a	ying	surviving ying depe	spouse	
			jointly	'	, ,							
			•		-	-		ine 6a blank. Enter "1" on lines	s 6a a	and 6b, if	they apply	/.
6	3a. Your	self _	6b. Spouse	e 6c	. Depe	endents <u></u>	_	6d. Total household 3				
List	t your de	epend	ents below. If you have	more than four	depend	lents, continue	on F	Form 39R. Enter total numb	oer c	on line 6	<b>)</b> .	
		Donone	lent's first name	Donon	ident's la	ct nama		Dependent's SSN			nt's birthdate	е
Г	Bob	Depend	lent's mist name	Adamson	iueni s ia	st flame		400-90-7080		06/01/20	dd/yyyy)	$\neg$
H							$\rightarrow$		_			_
	Sally			Adamson			+	400-45-6789	+	10/19/20	J11	4
_							_					
Inco	ome. Se	ee ins	tructions, page 7.									
7.	Enter y	our fe	ederal adjusted gross in	come from fede	ral Forr	n 1040 or 1040	)-SR	R, line 11.				
									7	ļ	-1000	00
8.	Additio	ns fro	m Form 39R, Part A, lin	e 7. Include For	m 39R				8			00
			es 7 and 8						9		-1000	00
									10			00
			ted Income. Subtract lir		9			•	11		-1000	00
Tax	Calcu	latior	າ. See instructions, pa	ge 8.								
	andard duction		[			[V]	V- · · ·					
fo	r Most	,,		5 or older		_						
	eople	12.						rself   Spouse				
	ingle or ried Filing			parent or someo ent, check here								
Sep	parately: 14,600		черепи	ent, check here	anu en	itel Zelo oli illie	<del>- 4</del> 3	······· • 🔲				
		13.	Itemized deductions. In	nclude federal S	Schedul	e A. Federal lir	nits	apply	13			00
Ho	lead of usehold:	14.	State and local income	or general sale	es taxes	s included on fe	eder	ral Schedule A	14			00
\$21,900 15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero									15			00
	ried Filing pintly or	<del>-</del> 16.	Standard deduction. S	ee instructions,	page 8	, to determine	amo	ount if not standard •	16		16150	00
Qι	ualifying	17.	Subtract the <b>larger</b> of	line 15 or 16 fro	m line	11. If less than	zero	o, enter zero	17			00
S	urviving pouse:	1						ro	18	<u> </u>		00
\$2	29,200	1						zero, enter zero	19		0	00
		20.	Tax from worksheet. S		page 9				20			00
			Con	tinue to page 2.								

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ID <sup>A</sup>	THO State Tax Commission	Form 4	0	<b>2024</b> (	continu	ed)
21.	Tax amount from line 20		21			00
	dits. Limits apply. See instructions, page 9.					
	Income tax paid to other states. Include Form 39R and a copy of other states' returns • 22	00				
	Total credits from Form 39R, Part D, line 4. Include Form 39R	00				
	Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24	00				
	Idaho Child Tax Credit. Calculated amount from worksheet on page 10	00				
	Total Credits. Add lines 22 through 25		26			00
	Subtract line 26 from line 21. If line 26 is more than line 21, enter zero		27			00
	er Taxes. See instructions, page 10.					
	Fuels use tax due. Include Form 75		28			00
	Sales/use tax due on untaxed purchases (online, mail order, and other)		29			00
	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44		30			00
	Tax from recapture of qualified investment exemption (QIE). Include Form 49ER		31			00
	Permanent building fund tax.					
	Check the box if you received Idaho public assistance payments for 2024	• 🖂	32		10	-00
33.	Total Tax. Add lines 27 through 32		33	0		00
	nations. See instructions, page 10. I want to donate to:					
	Idaho Nongame Wildlife Fund 35. Idaho Children's Trust Fund					
	Special Olympics Idaho 37. Idaho Guard & Reserve Family					
38.						
40.	American Red Cross of Idaho Fund 39. Veterans Support Fund					
42.	Total Tax Plus Donations. Add lines 33 through 41		42			00
	ments and Other Credits.					
	Grocery Credit. Calculated amount from worksheet on page 11					
	To receive your grocery credit, enter the calculated amount on line 43		43		380	00
	<b>To donate</b> your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43					
44.	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 3		44			00
	Special fuels tax refund Gasoline tax refund Include Form 7		45			00
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		46		200	-
	2024 Form 51 estimated payments and amount applied from 2023 return		47			00
	Paid by entity Withheld ABE See instructions		48			00
	Tax Reimbursement Incentive credit ■ Claim of Right credit ■ See instruction		49			00
	Total Payments and Other Credits. Add lines 43 through 49		50			00
	Due or Refund. See instructions, page 12.					
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 50 from line 42	. •   51				00
	Penalty Interest from the due date Enter total		52			00
	Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account					
53.	Nonrefundable credit from a prior year return. See Form 44 instructions		53			00
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53		54			00
55.			55		580	00
	Refund • 580 Apply to 2025					-
		<del>_</del>				
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination is outside	de the U	.S.	Type of •	X Check	ing
■ Rout	ting No. 3 2 4 1 7 3 6 2 6 • Account No. 0 2 3 4 5 6 7 8 9 1 0 1 1	1 2 1	3	Account: .	Savino	
Ame	ended Return Only. Complete this section to determine your tax due or refund. See instruc	ctions.				
	Total due (line 54) or overpaid (line 55) on this return		58			00
	Refund from original return plus additional refunds		59			00
	Tax paid with original return plus additional tax paid		60			00
61.	Amended tax due or refund. Add lines 58 and 59 then subtract line 60		61			00
• [	Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with to Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, corre					
	Your signature (required) Spouse's signature (if a joint return, both must sign)			Date		_
Sign	1 "					

Preparer's EIN, SSN, PTIN Here Paid preparer's signature Taxpayer's phone number Preparer's address State ZIP Code Preparer's phone number 0 2 4 1 5 2 9 5

# Form 40 State Tax Commission Individual Income Tax Return

Amended	Return? Check the box.	■ State Us	se Only								
	of the instructions for the reasons and enter the number that applies.	-									
	• • • • • • • • • • • • • • • • • • • •										
	r year 2024 or fiscal year beginnir	ng , ending _ Your last name		Your Social Security number (S	(M2						
Sam		Cook		400-11-5951	)O(4)	Dece in 202					
Sam Spouse Current 1211 City Roise	e's first name and initial	Spouse's last name		Spouse's Social Security numb	er (SS	Dece in 202					
Current 9 121 7	t mailing address Forch Rd	Forms and instruction									
City Boise	9	State ID	ZIP Code 83703	Foreign country (if not U.S.)							
Filing Sta	Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.										
1.	ying s ualifyi	surviving spouse ing dependents									
Household	d. See instructions, page 7. If so	meone can claim you as	a dependent, leave	line 6a blank. Enter "1" on lines	6a aı	nd 6b, if they apply	/.				
6a. You	rself 1 6b. Spous	e 6c. Depe	endents 10	6d. Total household 11							
List your d	lependents below. If you have	more than four depend	ents continue on	Form 39R Enter total numb	ner or	n line 6c					
	Dependent's first name	Dependent's la		Dependent's SSN		ependent's birthdate (mm/dd/yyyy)	e				
Sally		Cook		400-11-5962	06	06/01/2006					
Suzy		Cook		400-11-5963	10	0/19/2007					
Sammy	/	Cook		400-11-5964	1	1/08/2009					
Sandy		Cook		400-11-5965	1	1/08/2009					
Income. S	See instructions, page 7.										
	your federal adjusted gross in	come from federal Forn	n 1040 or 1040-S	R, line 11.							
	de a complete copy of your f				7	112398					
	ons from Form 39R, Part A, lin				8	4855	-				
	Add lines 7 and 8				9	117253	00				
	actions from Form 39R, Part B  Adjusted Income. Subtract lir				10	46064 71189	00				
	ulation. See instructions, pa			<u> </u>	111	71109	100				
	ination. See instructions, pa □	ige o.									
Standard Deduction	a. If age 6	5 or older	• Yo	urself • Spouse							
for Most People	1 1			urself • Spouse							
Single or		parent or someone else									
Married Filing Separately:	g denend	ent, check here and en									
\$14,600	13. Itemized deductions. In	ncludo fodoral Schodul	o A Fodoral limite	s apply	13	32289	00				
Head of Household:	1			eral Schedule A	14	1000	00				
\$21,900	15. Subtract line 14 from li	•			15	31289	00				
Married Filing		•		ount if not standard	16	29200	00				
Jointly or Qualifying		7. Subtract the <b>larger</b> of line 15 or 16 from line 11. If less than zero, enter zero									
Surviving Spouse:			ne deduction. If less than zero, enter zero								
\$29,200	19. Idaho taxable income.	Subtract line 18 from li	ne 17. If less thar	n zero, enter zero	19	39400	00				
	20. Tax from worksheet. S	ee instructions, page 9			20	1712	00				
	Con	tinue to page 2.									

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ID/A	HO State Tax Commission									Fo	orm 4	10	2024	(continu	ued)
21.	Tax amount from line 20											21		1712	00
	lits. Limits apply. See instructions, page 9.												•		
	Income tax paid to other states. Include Form 39R and a	copy of	othe	er state	es' retu	ırns .	<b>-</b>	22			00	o			
	Total credits from Form 39R, Part D, line 4. Include Fo							-	_		0(	_			
	Total business income tax credits from Form 44, Part I							_	-		0(	_			
	Idaho Child Tax Credit. Calculated amount from works							_	-	164	40 00				
	Total Credits. Add lines 22 through 25			-								26		1640	00
	Subtract line 26 from line 21. If line 26 is more than line											27	+		00
	er Taxes. See instructions, page 10.	C Z 1, C	iitoi	2010								121		12	00
	Fuels use tax due. Include Form 75											28			00
	Sales/use tax due on untaxed purchases (online, n											29	+		00
	Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44											30			00
	Tax from recapture of qualified investment exemption											31			00
	Permanent building fund tax.	(QIL).	IIICIU	iue i c	11111 43	LI\ .						31	+		100
32.	Check the box if you received Idaho public assistance	navme	nts:	for 20	24					_		32		10	00
33	Total Tax. Add lines 27 through 32										Ш.	33	+		00
	ations. See instructions, page 10. I want to do	_										55			100
		. Idah		ildron'	e Truc	t Eu	nd								
3 <del>7</del> .		. Idah							_						
30.		. Vetei						•	_						
٥٥. ۸٥		. Veter							_						
				•			•	•	_			42	T	82	00
	Total Tax Plus Donations. Add lines 33 through 41 ments and Other Credits.											42		02	100
•	Grocery Credit. Calculated amount from worksheet or	naga	11												
43.	-											43			00
	To receive your grocery credit, enter the calculated an											73			100
4.4	To donate your grocery credit to the Cooperative Welfare											4.4	T		100
	Maintaining a home for family member age 65 or older of		-	-								_	+		00
	Special fuels tax refund Gasoline tax								Form			45	+		00
	Idaho income tax withheld. Include Form W-2s and an	•							•			_	+	070	00
	2024 Form 51 estimated payments and amount applie											47	+	270	_
	Paid by entity • Withheld •		BE									48	+		00
		of Righ							nstruc			49	+		00
	Total Payments and Other Credits. Add lines 43 thro	ough 4	9									50		270	00
	Due or Refund. See instructions, page 12.														
51.	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 5		line									Ц			00
52.	Penalty Interest from the due date				Enter							52			00
	Check box if penalty is due to an unqualified withdraw							-							
	Nonrefundable credit from a prior year return. See Form											53	+		00
54.	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53											54			00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42	and 52	2 fron	n line	50						•	55		188	00
56.	Refund • 188 App	ly to 2	025		· • _										
57.	Direct Deposit. See instructions, page 13. • Ch	eck if	final	depo	sit de	stin	atio	on is	out	side	the L	J.S.			
			Ť		T	Π		П	Т	ТТ	T		Type of		•
• Rout	ing No. Account No.												Account:	- Savir	ngs
Ame	ended Return Only. Complete this section to deter	mine y	our 1	tax dı	ie or r	efur	ıd. 🤄	See	instr	uctio	ns.				
58.	Total due (line 54) or overpaid (line 55) on this return .											58			00
59.	Refund from original return plus additional refunds										=	59			00
60.	Tax paid with original return plus additional tax paid											60			00
61.	Amended tax due or refund. Add lines 58 and 59 then											61			00
	Within 180 days of receiving this return, the Idaho State T	ax Con	nmiss	sion m	ay disc	uss	this	retu	rn wit	h the	paid				
•	Under penalties of perjury, I declare that to the best of my	knowle	edge	and b	elief th	is ret	turn	is tr	ue, co						
	Your signature (required)	Spous	e's si	gnature	e (if a joir	t retur	n, bo	th mu	st sign)				Date		
Sign		•													
Here	6	Prepa	rer's	EIN, S	SN, P	ΓIN					Тахра	ayer's	phone nu	ımber	

Preparer's address State ZIP Code Preparer's phone number

Page 2 of 2

EFO00089

09-04-2024



# Form 39R Resident Supplemental Schedule

	mes as s Sam N	urity number I-5951								
<b>A</b> .	Addit	ons. See instructions, page 27.								
		ederal net operating loss deduction included on Form 40, line 7			1		00			
	2. C	apital loss carryover incurred outside Idaho before becoming an Idaho resident .			2	200	00			
	3. Ir	terest and dividends from non-Idaho state and local bonds			3	3400	00			
	4. N	onqualified withdrawal from an Idaho college savings account			4	1100	00			
	5. B	onus depreciation. Include federal Form 4562s								
	(	Check the box if you have a current-year loss limitation. See instructions •		•	5	100	00			
	6. C	ther additions. Include explanation		•	6	55	00			
	7. T	otal additions. Add lines 1 through 6. Enter here and on Form 40, line 8		•	7	4855	00			
B.		actions. See instructions, page 29.								
		laho net operating loss carryover • 105								
		laho net operating loss carryback • Enter total here			1	105	-			
		tate income tax refund, if included in federal income			2		00			
	3. lı	terest from U.S. government obligations		•	3		00			
		nergy efficiency upgrades Description		•	4	800	00			
	5. A	Iternative energy device deduction Year								
		Acquired Type of Device Total Cost Percentage								
		a. 2024 \$ 2000 X 40% = 5a •	500	00						
		b. 2023 \$ 1000 X 20% = 5b •	500	00						
		c. 2022 \$ 1000 X 20% = 5c •	500	00						
		d. 2021 \$ 1000 X 20% = 5d •	500	00						
		e. Add lines 5a through 5d. Can't exceed \$5,000		•	5e	2000	00			
		hild/dependent care. Complete worksheet on page 30. Also include federal Form			6	2250	-			
		ocial Security and railroad benefits, if included in federal income			7	3000	-			
		etirement benefits deduction. See instructions for qualifications.					100			
		a. If single, enter \$45,864 or if married filing jointly, enter \$68,796	45864	00						
		b. Federal Railroad Retirement benefits received 8b	10000							
		c. Social Security benefits received	10000	<del>                                     </del>						
		d. Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d	25864	_						
		e. Qualifying retirement benefits included in federal income	600	-						
		f. Enter the smaller of line 8d or 8e here			Of	600	00			
	О Т				8f		-			
		echnological equipment donation			9	17959	<del>                                     </del>			
		laho capital gains deduction. Include Form CG			10		-			
		ctive-duty military pay earned outside of Idaho			11	1000	-			
		doption expenses		•	12	2000	00			
		laho medical savings account. Contributions 600 Interest 400								
		Financial institution Bank of America Account number 123456789		. •	13	1000	$\vdash$			
	14. ld	laho college savings program		•	14	400	-			
	15. H	ome for the aged or developmentally disabled. Complete Part E, line 3		•	15	300	00			
	16. ld	aho lottery winnings, less than \$600 per prize		•	16	700	00			
	17. A	merican Indians: Income you earned on a reservation			17	1100	00			

	Names as shown on return Sam N Cook									curity number 1-5951					
_			e premiums								18		300	00	
			•							ŀ	19	1	1200	_	
		-									20			00	
											21	1	100	00	
	22. Fir	rst-time home b	uyer savings ac	count. Cont	ributions 9900	I	nteres	st 100							
					Account number										
					first-time home bu				S.	•	22	$oxed{oxed}$	10000	00	
	23. Other subtractions. Include explanation									•	23	<u> </u>	500	00	
	24. To Er	otal subtractions nter here and o	s. Add lines 1 tl on Form 40, line	hrough 4, 5e thi • 10	rough 7, and 8f th	rough 2	3.				24		46064	00	
C.					nstructions, page							.1			
	I'm cla	iming this cred	it for taxes paid	I to: • _							(St	tate n	ame)		
	1. Ida	aho tax, Form	40, line 20. Ent	er amount here	)		1			00	lin a		ef th		
	Federal adjusted gross income earned in other state and <b>both</b>										linc		a copy of th tax return a		
	states taxed, adjusted for Idaho modifications. See instructions 2									00	-		ate Form 3 state you're		
		-					3			00			a credit for		
		•	-	•			4			%				_	
											5			00	
	6. Of	ther state's tax	due minus its i	ncome tax cred	lits. See instructio	ns				•	6			00	
					orm 40, line 22					•	7			00	
D.					ntity and Idaho y See instructions			habilita	ation						
	1. Cr	redit for contrib	utions to Idaho	educational en	ntities						1			00	
	2. Cr	redit for contrib	outions to Idaho	youth and reha	abilitation facilities						2			00	
	3. Cr	redit for live-org	gan donation ex	xpenses							3			00	
	4. To	otal credits. Add	d lines 1 throug	h 3. Enter total	here and on Form	1 40, lin	e 23 .				4			00	
E.					or older or a fam	nily me	mber	with a							
	1. Di	id you maintain	a home for an		i 39. hily member age 6 hne-half of that per							Yes	. □ Ne	0	
	2. Di	id you maintain	a home for an	immediate fam	nily member with a	develo	pmen	ntal disa	ability						
	`	0,7			nore than one-half	of that	perso	n's sup	port?			Yes	No	0	
	3. LIS		member you're	ciaiming:	Family Mambar's	Polotio	nahin ta	Doroon	Famil	lv Ma	mho	r'o T	Chook Hor	o if	
	Firs	Family M st Name	lember's Name Last I	Name	Family Member's Social Security Number		ing Ret	Person urn		Sirthd		İ	Check Here Developmen Disabled	ntally	
													一		
					l member but not i										
F.				m 40, page 1, l	lino 6\						4			00	
г.	Depen	First Name	nueu nom For	iii 40, page 1,	Last Name			Social S	ecurity Nu	mher	-	-	Birthdate		
To	ımmy	oc i tamio	Cook	2001.10/110			100-11-		(ПП/dd/yyyy)						
Andy Cook							_	400-11			_	04/17/2011			
	andy			Cook				400-11 400-11			_		/2011		
וט	urruy			COOK			1 -	TOO-11	0000		- 1	10/01	12012		

EFO00088 08-22-2024 Page 2 of 2



# Form 39R Resident Supplemental Schedule

	Names as shown on return Sam N Cook		Social Security 400-11-59		
<u>A.</u>	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 Idaho before becoming an Idaho	o resident		2	00
	3. Interest and dividends from non-Idaho state and local bonds			3	00
	4. Nonqualified withdrawal from an Idaho college savings account			4	00
	5. Bonus depreciation. Include federal Form 4562s				
	Check the box if you have a current-year loss limitation. See instruction			5	00
	6. Other additions. Include explanation			6	00
_	7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line	8	•	7	00
B.	<ul><li>B. Subtractions. See instructions, page 29.</li><li>1. Idaho net operating loss carryover</li></ul>				
	Idaho net operating loss carryback • Enter total her	ro		1	00
	State income tax refund, if included in federal income			2	00
				3	00
	Interest from U.S. government obligations				
	Energy efficiency upgrades Description     Alternative energy device deduction		······································	4	00
	Year				
	Acquired Type of Device Total Cost Percentage	<u> </u>	1	<u> </u>	
	a. 2024 \$ X 40% = 5	ia 💶	00	-	
	b. 2023 \$ X 20% = 5	5b •	00	-	
	c. 2022 \$ X 20% = 5	5c •	00	4	
	d. 2021 \$ X 20% = 5	5d   •	00		
	e. Add lines 5a through 5d. Can't exceed \$5,000			5e	00
	6. Child/dependent care. Complete worksheet on page 30. Also include fe	ederal Forr	n 2441 •	6	00
	7. Social Security and railroad benefits, if included in federal income			7	00
	8. Retirement benefits deduction. See instructions for qualifications.	Г		_	
	a. If single, enter \$45,864 or if married filing jointly, enter \$68,796	8a	00	4	
	b. Federal Railroad Retirement benefits received	8b	00	_	
	c. Social Security benefits received	8c	00	-	
	d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d	00	4	
	e. Qualifying retirement benefits included in federal income •	8e	00		
	f. Enter the smaller of line 8d or 8e here			8f	00
	9. Technological equipment donation			9	00
	10. Idaho capital gains deduction. Include Form CG		···············•	10	00
	11. Active-duty military pay earned outside of Idaho			11	00
	12. Adoption expenses			12	00
	13. Idaho medical savings account. Contributions Interes	st			
	Financial institution Account number			13	00
	14. Idaho college savings program			14	00
	15. Home for the aged or developmentally disabled. Complete Part E, line	3	·················•	15	00
	16. Idaho lottery winnings, less than \$600 per prize			16	00
	17. American Indians: Income you earned on a reservation	<u></u>		17	00

Form 39R 2024 (continued) Names as shown on return Social Security number Sam N Cook 400-11-5951 00 18. Health insurance premiums ..... 19. Long-term care insurance premiums ...... 19 00 00 20. Workers' compensation insurance premiums..... 20 21 00 21. Bonus depreciation. Include Form 4562s ..... 22. First-time home buyer savings account. Contributions \_\_\_ Account number \_\_\_ Financial institution \_ By checking the box, I attest that I'm a first-time home buyer. See instructions. 22 00 23. Other subtractions. Include explanation ...... 23 00 24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10 ..... 24 00 Credit for income tax paid to other states. See instructions, page 37. I'm claiming this credit for taxes paid to: (State name) 1. Idaho tax, Form 40, line 20. Enter amount here ...... 1 00 Include a copy of the 2. Federal adjusted gross income earned in other state and **both** income tax return and states taxed, adjusted for Idaho modifications. See instructions ....... 2 a separate Form 39R for each state you're 3 00 3. Idaho adjusted income. See instructions ...... claiming a credit for. % 4. Divide line 2 by line 3. Enter percentage here ...... 5. Multiply line 1 by line 4. Enter amount here ...... 5 00 6. Other state's tax due minus its income tax credits. See instructions ...... 6 00 7 7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22 ...... 00 Credits for contributions to Idaho educational entity and Idaho youth and rehabilitation facilities, and expenses for live organ donation. See instructions, page 37. 00 2 2. Credit for contributions to Idaho youth and rehabilitation facilities ...... 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 ..... 00 Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? ..... Yes No 2. Did vou 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?.. No 3. List each family member you're claiming: Family Member's Family Member's Relationship to Person Check Here if Family Member's Name Social Security Filing Return Birthdate Developmentally First Name Last Name Number (mm/dd/yyyy) Disabled Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44 00 Dependents: (Continued from Form 40, page 1, line 6) Dirthdata

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

Page 2 of 2 FF000088 08-22-2024

# State Tax Commission Form 40 2024 Individual Income Tax Return

Amended Return? Check the box. State Use Only							
See page 7 of the instructions for the reasons to amend, and enter the number that applies.							
For calendar year 2024 or fiscal year beginning, ending							
Vene factor and a district	al Security number (SSI	N)	7 Dece	ased			
Dennis A Cox 400-11			in 202				
Pour lirst name and initial Dennis A Cox 400-11  Spouse's first name and initial Spouse's last name Cox 400-11  Current mailing address 9374 Blue Heron  City State ZIP Code Foreign or Middleton	Social Security number -5953	(SSN)	Decea in 202				
Current mailing address	orms and instruction	ons available	e at				
9374 Blue Heron	tax.idaho.gov						
City State ZIP Code Foreign or Middleton ID 83644	ountry (if not U.S.)						
Filing Status. Check only one box. If married filing jointly or separately, enter spouse's r	name and Social Se	curity number	er abo	ve.			
1. Single 2. Married filing 3. Married filing 4. Head of household	5. Qualifyir	ng surviving sp Alifying depend	ouse				
Household. See instructions, page 7. If someone can claim you as a dependent, leave line 6a blan	·			<u>.                                    </u>			
6a. Yourself 1 6b. Spouse 1 6c. Dependents 6d. Total		- ,	, ,,,				
List your dependents below. If you have more than four dependents, continue on Form 39R		r on line 6c					
		Dependent's	birthdate	Э			
Dependent's first name Dependent's last name Dep	endent's SSN	(mm/dd/y	ууу)	$\neg$			
				$\dashv$			
				$\dashv$			
				$\dashv$			
Income One instanctions were 7							
Income. See instructions, page 7.  7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.							
Include a complete copy of your federal return		7 5	0000	00			
8. Additions from Form 39R, Part A, line 7. Include Form 39R		8	100	00			
9. Total. Add lines 7 and 8		-	0100	00			
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R		10	100	00			
11. Total Adjusted Income. Subtract line 10 from line 9	<b>-</b> 1	11   5	0000	00			
Tax Calculation. See instructions, page 8.							
Standard  Deduction  a. If age 65 or older  Yourself = 7	Spouse						
for Most People 12. Check b. If blind	Spouse						
Single or c. If your parent or someone else can claim you as a	_						
Married Filing Separately: dependent, check here and enter zero on line 43	_						
\$14,600     13. Itemized deductions. Include federal Schedule A. Federal limits apply	1	3		00			
Head of Household: 14. State and local income or general sales taxes included on federal Schedu	ıle A 1	4		00			
\$21,900 15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter ze		5		00			
Married Filing — 16. Standard deduction. See instructions, page 8, to determine amount if not Jointly or	<del></del>		2300	00			
Qualifying 17. Subtract the <b>larger</b> of line 15 or 16 from line 11. If less than zero, enter zero		•	7700	00			
Spouse: 16. Qualified business income deduction. If less than zero, enter zero		8	7700	00			
10. Idano taxable internet. Cabitate into 10 from line 17. In 1666 than 2016, One			7700	00			
20. Tax from worksheet. See instructions, page 9		20	476	00			

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ID/	HO State Tax Commission		Forr	n 40	) :	<b>2024</b> (conti	nued)
21.	Tax amount from line 20				21	47	6 00
	lits. Limits apply. See instructions, page 9.			П		17	0   0 0
	Income tax paid to other states. Include Form 39R and a c	copy of other states' returns	22 48	00			
	Total credits from Form 39R, Part D, line 4. Include For	· .	23 208	00			
	Total business income tax credits from Form 44, Part I,		24 220	00			
	Idaho Child Tax Credit. Calculated amount from worksh	1		00			
	Total Credits. Add lines 22 through 25				26	47	6 00
	Subtract line 26 from line 21. If line 26 is more than line				27	<del> </del>	0 00
	er Taxes. See instructions, page 10.	, 21, Cittor 2010			21		0 00
	Fuels use tax due. Include Form 75				28		9 00
	Sales/use tax due on untaxed purchases (online, m				29	<del></del>	2 00
	Total tax from recapture of income tax credits from For	· -	30		5 00		
	Tax from recapture of qualified investment exemption (				31		00
	Permanent building fund tax.	QIE). IIICidde Foitii 49ER		-	31	-	100
32.	Check the box if you received Idaho public assistance	navments for 2024		٦	32	_	00
33	Total Tax. Add lines 27 through 32	. ,		│	33		6 00
	ations. See instructions, page 10. I want to dor				00		0   00
		Idaho Children's Trust Fund	<b>.</b> 5				
36		Idaho Guard & Reserve Famil		_			
38	American Red Cross of Idaho Fund • 5 39.	Veterans Support Fund	, <u> </u>	_			
40	Idaho Food Bank Fund	Opportunity Scholarship Progr		-			
	Total Tax Plus Donations. Add lines 33 through 41			-	42	30	6 00
	ments and Other Credits.			_	42		0 100
	Grocery Credit. Calculated amount from worksheet on	nage 11	<b>260</b>				
40.	To receive your grocery credit, enter the calculated an				43	26	0 00
	To donate your grocery credit to the Cooperative Welfare F		_	$\neg$			0   00
11	Maintaining a home for family member age 65 or older or		_	ᆜ.	44		00
		•	de Form 75		45	22	9 00
45.	Idaho income tax withheld. Include Form W-2s and an				46	+	0 00
	2024 Form 51 estimated payments and amount applied		•		47	20	_
47.					48		0 00
	Paid by entity • 50 Withheld • 150		structions		_		
			e instructions		49		0 00
	Total Payments and Other Credits. Add lines 43 thro	ugn 49		$\perp$	50	420	9 00
	Due or Refund. See instructions, page 12.  Tax Due. If line 42 is more than line 50, subtract line 50	O from line 42	_   ,	_			00
	·		= <u>[</u>	_	F2	1	
52.	Penalty • Interest from the due date • Check box if penalty is due to an unqualified withdrawa		_	٦	52		0   00
<b>5</b> 2		-	<u> </u>	ا . ٰ	53		100
53.	Nonrefundable credit from a prior year return. See Form 4						00
54.	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53				54	200	00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42	y to 2025 225		•	55	398	3   00
<del>50.</del>	Refund • 3758 Appl	y to 2025					
57.	Direct Deposit. See instructions, page 13. 🔹 🗌 Che	eck if final deposit destination	n is outside th	e U.	S.	Type of • Ch	ecking
■ Rou	ing 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	Account: Sar	_
Ame	nded Return Only. Complete this section to determ	nine your tax due or refund. S	ee instructions	<b>3.</b>			
58.	Total due (line 54) or overpaid (line 55) on this return $\dots$				58		00
59.	Refund from original return plus additional refunds			•	59		00
60.	Tax paid with original return plus additional tax paid $\dots$			•	60		00
61.	Amended tax due or refund. Add lines 58 and 59 then	subtract line 60	<u></u>		61		00
• [	Within 180 days of receiving this return, the Idaho State Ta Under penalties of perjury, I declare that to the best of my						
	Your signature (required)	Spouse's signature (if a joint return, both	must sign)			Date	
Sign	•	•					
11.00	I Deid one consideration of the	Droporor's EINI CON DTINI	T			phono numbor	

Preparer's EIN, SSN, PTIN Taxpayer's phone number Preparer's address State ZIP Code Preparer's phone number 0 2 4 1 5 2 9 5



# Form 39R Resident Supplemental Schedule

		is Shown on return Social Seculis A & Edna Cox 400-11:				
A.	Add	ditions. See instructions, page 27.				
	1.	Federal net operating loss deduction included on Form 40, line 7	•	1	100	00
	2.	Capital loss carryover incurred outside Idaho before becoming an Idaho resident	•	2		00
	3.	Interest and dividends from non-Idaho state and local bonds	•	3		00
	4.	Nonqualified withdrawal from an Idaho college savings account	•	4		00
	5.	Bonus depreciation. Include federal Form 4562s				
		Check the box if you have a current-year loss limitation. See instructions		5		00
		Other additions. Include explanation		6		00
_		Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	•	7	100	00
B.		otractions. See instructions, page 29. Idaho net operating loss carryover • 100				
	1.				100	
	0	Idaho net operating loss carryback • Enter total here		1	100	†
		State income tax refund, if included in federal income	•	2		00
		Interest from U.S. government obligations	•	3		00
		Energy efficiency upgrades Description	•	4		00
	5.	Alternative energy device deduction Year				
		Acquired Type of Device Total Cost Percentage				
		a. 2024 \$ X 40% = 5a •	00			
		b. 2023 \$ X 20% = 5b •	00			
		c. 2022 \$ X 20% = 5c •	00			
		d. 2021 \$ X 20% = 5d •	00			
		e. Add lines 5a through 5d. Can't exceed \$5,000		5e		00
	6.	Child/dependent care. Complete worksheet on page 30. Also include federal Form 2441		6		00
	7.	Social Security and railroad benefits, if included in federal income		7		00
	8.	Retirement benefits deduction. See instructions for qualifications.				
		a. If single, enter \$45,864 or if married filing jointly, enter \$68,796 • 8a	00			
		b. Federal Railroad Retirement benefits received 8b	00			
		c. Social Security benefits received	00			
		d. Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d	00			
		e. Qualifying retirement benefits included in federal income • 8e	00			
		f. Enter the smaller of line 8d or 8e here		8f		00
	9.	Technological equipment donation		9		00
		Idaho capital gains deduction. Include Form CG		10		00
		Active-duty military pay earned outside of Idaho		11		00
		Adoption expenses		12		00
		Idaho medical savings account. Contributions Interest				-
		Financial institution Account number		13		00
	14	Idaho college savings program		14		00
		Home for the aged or developmentally disabled. Complete Part E, line 3		15		00
		Idaho lottery winnings, less than \$600 per prize		16		00
		American Indians: Income you earned on a reservation		17		00
	1/.					100



	mes as shown on Dennis A & Ed							Social Sec 400-11			r	
	18. Health ir	nsurance	e premiums						-	18		00
	19. Long-ter	m care i	nsurance prem	iums					•	19		00
	20. Workers	comper <sup>2</sup>	nsation insuran	ce premiums					. •	20		00
	21. Bonus d	epreciat	ion. Include Fo	rm 4562s					•	21		00
	22. First-time	e home b	ouyer savings ac	count. Cont	ributions	Ir	iterest _					
	Financ	ial institu	ution		Account number	er			_			
	• 🗆 E	By check	ing the box, I a	ttest that I'm a	first-time home bu	yer. See	instructi	ons.	•	22		00
	23. Other su	ıbtractioı	ns. Include exp	lanation						23		00
					rough 7, and 8f th					24	100	00
C.					nstructions, page							
			it for taxes paid		OR / J					(Stat	te name)	
	1 Idaha ta	v Eorm	40 line 20 Ent	or amount hard		Γ	1	476	00		,	
					etate and <b>both</b>	·····  -	1	470	00		de a copy of th	
	2. Federal adjusted gross income earned in other state and <b>both</b> states taxed, adjusted for Idaho modifications. See instructions • 2 5000										me tax return aı parate Form 3	
	3. Idaho ad	djusted ir	ncome. See ins	tructions		[	3	50000	00	for e	ach state you're	€
	4. Divide lii	4. Divide line 2 by line 3. Enter percentage here									ning a credit for	
		•	·	· ·		_				5	48	00
		•			lits. See instructio					6		00
					orm 40, line 22					7		00
D.	Credits for o	contribu	tions to Idaho	educational e	ntity and Idaho y See instructions	outh an	d rehab			-		100
		-		_	ntities					1	70	00
					abilitation facilities					2		00
				•						3		00
					here and on Form					4	208	_
E.	Maintaining	a home	for a family m		or older or a fam					7		100
	1. Did you	maintair	n a home for an	immediate fam	nily member age 6 one-half of that per					一,	Yes No	1
	2. Did you	maintair	n a home for an	immediate fam	nily member with a nore than one-half	develor	omental o	disability			Yes No	
	•	•	member you're			o		- прети				
	0. List 646.		Member's Name		Family Member's	Relation	ship to Pers	son Fami	ilv Me	mber's	Check Here	e if
	First Name	r army iv		Name	Social Security Number		ng Return	į E	3irthd		Developmen Disabled	tally
											$\dashv$ $\overline{\vdash}$	
_											$\dashv$ $\boxminus$	
4. Total amount claimed (\$100 for each qualifying member but not more than \$300).  Enter here and on Form 40, line 44										4		00
F.	Dependents	: (Conti	nued from For	m 40, page 1,	line 6)							
	F	irst Name			Last Name		Soci	al Security Nu	mber		Birthdate (mm/dd/yyyy)	
										+		
_										+		

EFO00088 08-22-2024 Page 2 of 2



		Name			1					
		Dennis Cox				Social Security number				
PLE/	SF	Assumed Business Name (DBA)			┨ .	400-11-5952				
PRI	_	7 todamou Buomoco Name (BB/t)				400-11-0002				
OF		Address			1	Federal Employer Identification Number				
TYF		9374 Blue Heron								
	_	City	State	ZIP Code	i •					
		Middleton	ID	83644						
Section	on I.	FILING PERIOD. Beginning	and end	ling •		State use only				
		M M	, <u>YY</u>	M M Y	Y					
		ready claimed a refund of this tax from this period, don't complete this form.	the Tax Commis	ssion on another						
Section	on II.	BUSINESS ACTIVITIES. Check eac	h box below that	describes the busi	iness a	ctivities of your company.				
			Landscaping &			Golf course				
2.	_	_	Well drilling			Outfitter				
3.	_	Construction 8.				■ Mining				
4.		Trucking 9. •		-		Other (describe)				
5.		Manufacturing 10. ■								
Soction		NONTAXABLE USE. Check each b		acribae the pentay	oblo us	no to plaim a refund of fuels tayes				
Secu	JII III.									
		IDAHO TAX-PAID special fuels use	d in:	ID	AHO T	AX-PAID gasoline* used in:				
1.	•	Stationary engines		10. ■ Statio	nary e	ngines				
2.	• ×	Unregistered equipment (list)		_ 11. • 🔲 Unreg	gistere	d equipment (list)				
3.		Refrigeration unit with separate tank				n unit with separate tank				
4.	• 🔲	Intrastate motor vehicles off-highway r	miles	13. • ☐ IFTA	auxilia	ry engine allowance				
_		(include Form 75-NM)	n, ongino	•		m 75-PTO)				
5.		IFTA power take-off (PTO) and auxilia allowances (include Form 75-PTO)		(inclu	de For	otor vehicle auxiliary engine allowance m 75-PTO)				
6.	• 🗆	Intrastate motor vehicle PTO and auxi allowances (include Form 75-PTO)	iliary engine		•	instructions) motorboat				
7.	•	Federal, state, and local government r	motor vehicles	_		ribe) ATV				
8.	• 🔲 .	Aircraft (see instructions)		*Gasoline used in a registered motor vehicle (government or						
9.	•	Other (describe)				n't qualify for a refund of the gasoline tax.				
Section	on IV.	TOTAL REFUND OR TAX DUE. Co	mplete the section	ons on page 2 that	apply t	to you before completing this section.				
1.	Gaso	line tax refund from page 2, Section V	, line 5			\$ 47   00				
		ial fuels tax refund from page 2, Section				i i				
	•	line use tax due from page 2, Section	•							
		ial fuels use tax due from page 2, Sec								
	•	1 0	•							
5.		of sales use tax due from page 2, Sec I paid the sales use tax with my sales/				152 00				
		nd. If the total of lines 1 and 2 is great the difference				28 00				
7.	Tax D	Oue. If the total of lines 1 and 2 is less the difference	than the total of	lines 3, 4, and 5,		- 00				
By sig	gning	this form, I certify that the statemen				t. I know that submitting false information				
		n criminal and civil penalties.	Idaha Stata Tay	Commission may	oontoot	my paid propagar to discuss it				
- 🗆 /		n 180 days of receiving this return, the prized Signature	idano State Tax	Date	Joniaci	T				
SIGN	•	•				Call (208) 334-7660 in the Boise area or toll-free at (800) 972-7660.				
HERE	Title			Daytime Phone						
						MAIL TO:				
Paid Pr	eparer	's Signature	Preparer's E	EIN, SSN, or PTIN		Idaho State Tax Commission PO Box 76				
Λ al al			•	Dhone		Boise ID 83707-0076				
Addres	5			Phone						

EFO00286 09-11-2024 Page 1 of 2



Sec	ction V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1.	Total tax-paid gallons purchased from all sources (whole gallons)	100	100	125	150		200	200	
2.	Total nontaxable gallons (whole gallons)	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.	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, co	olumns D, E	, F, and G.	Enter here	and on pa	ge 1, Sectio	n IV, line 2		182

Se	ction VI. FUELS USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel**	E Propane	F CNG	G LNG	H Totals
1.	Total taxable gallons (whole gallons)		100	150			50	50	
2.	Tax rate	.32	.07	.06	.32	.232	.32	.349	
3.	Fuels tax due		7	9			16	17	
4.	4. Gasoline tax due. Add line 3, columns A, B, and C. Enter here and on page 1, Section IV, line 3								16
5.	Special fuels tax due. Add line 3, colu	mns D, E, F	, and G. E	nter here a	nd on page	1, Section	IV, line 4		33

Se	ction VII. SALES USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1.	Number of gallons from 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. column	s A through	G. Enter h	nere and on	page 1. Se	ection IV. lin	e 5		152

\*\* Includes biodiesel and biodiesel blends

EFO00286 09-11-2024 Page 2 of 2



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

Year Return

Names as shown on return

Dennis A & Edna Cox

Social Security number or EIN 400-11-5952

		C	redit Allov	ved		Carryover	
Investment tax credit. Include Form 49		1		25	-	10	
2. Credit for production equipment using post-consumer was	ste •	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	
Credit for employer contributions to employee's Idaho coll savings account. Include Form ID-529	•	9		10		5	
10. Total business income tax credits allowed. Add lines 1 thre	es 1 through 9 • 10 220						
Part II — Tax from Recapture of Business Income Tax (	Credits						
Tax from recapture of:							
1. Investment tax credit. Include Form 49R				•	1	15	
2. Broadband equipment investment credit. Include Form 68	R			•	2	20	
3. Small employer investment tax credit. Include Form 83R .					3	10	
4. Small employer real property improvement tax credit. Incl	ude Form 84	4R		•	4	10	
5. Small employer new jobs tax credit. Include Form 85R				•	5	10	
6. Total tax from recapture of business income tax credits. A	dd lines 1 th	roug	ıh 5	•	6	65	
Part III — Nonrefundable Credit From a Prior Year Retu	rn						
By completing this section, I am filing my claim for credit							
A B C	D		Е		F	G	
Year •							
Nonrefundable Credit							
1. Total nonrefundable credit. Add columns A through G				•	1		
Carryover from prior year	•	2					
3. Add lines 1 and 2. This is your total credit	3						
4. Enter tax due, plus penalty and interest from applicable fo	•	4					
5. Credit allowed. If line 4 is less than line 3, this is your allowed. If line 4 is more than line 3, enter the amount from line 3.				•	5		
6. Credit remaining for future years. Subtract line 5 from line If the result is less than zero, enter zero					6		

# State Tax Commission Form 40 2024 Individual Income Tax Return

See page 7	Return? Check the box.  of the instructions for the reasons	• State Us	se Only					
to amend, ar	nd enter the number that applies.	<u> </u>						
	r year 2024 or fiscal year beginnii							
Your fir Ted N	st name and initial <mark>√</mark>	Your last name Noon		Your Social Security number (\$400-44-5950	SSN)	Dece in 20		
Spouse Current	s's first name and initial	Spouse's last name		Spouse's Social Security numb	per (SSN)	er (SSN) Deceased in 2024		
S PO B	t mailing address ox 4001			Forms and instruction tax.idaho.g				
PO B City Victor	ria	State BC	ZIP Code 99999	Foreign country (if not U.S.)				
Filing Sta	tus. Check only one box. If m	arried filing jointly or s	separately, enter	spouse's name and Social	Security	number abo	ve.	
1.	Single 2. Married filin jointly	g 3. Married fili separately		ead of 5. Quality with q	fying surv Jualifying	iving spouse dependents		
Household	d. See instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. Enter "1" on lines	s 6a and 6	b, if they apply	y.	
6a. You	rself 6b. Spous	e 6c. Depe	endents	6d. Total household				
List your d	lependents below. If you have	·				e 6c		
Liot your a	Dependent's first name	Dependent's la		Dependent's SSN	Depe	ndent's birthdat nm/dd/yyyy)	e	
Income. S	ee instructions, page 7.							
	your federal adjusted gross in							
	de a complete copy of your f				-	30000	00	
	ons from Form 39R, Part A, lir Add lines 7 and 8				8	30000	00	
	actions from Form 39R, Part B				10	30000	00	
	Adjusted Income. Subtract li				11	30000	00	
	ulation. See instructions, pa							
Standard Deduction for Most People	a. If age 6	65 or older	=	urself				
Single or Married Filing Separately: \$14,600	c. If your	parent or someone else lent, check here and en	can claim you as	sa				
Head of	13. Itemized deductions. I			• • •	13		00	
Household: \$21,900	14. State and local income	-			14		00	
Married Filing	15. Subtract line 14 from I				15	14600	00	
Jointly or	10. Glaridara acadolioni. C			ount if not standard	16	14600 15400	00	
Qualifying Surviving	<ul><li>17. Subtract the <b>larger</b> of</li><li>18. Qualified business inc</li></ul>				17 18	10400	00	
Spouse: \$29,200	19. Idaho taxable income.				19	15400	00	
	20. Tax from worksheet. S				20	611	00	
		tinue to page 2.						

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ID/ <sup>A</sup>	<b>HO</b> State Tax Commission		Fo	orm 4	0	<b>2024</b> (co.	ntinu	ed)	
21.	Tax amount from line 20				21		611	00	
Cred	lits. Limits apply. See instructions, page 9.								
22.	Income tax paid to other states. Include Form 39R and a	copy of other states' returns ■ 2	2	00					
	Total credits from Form 39R, Part D, line 4. Include Fo	- 1 1		00	1				
	Total business income tax credits from Form 44, Part	<del></del>	4	00	1				
	Idaho Child Tax Credit. Calculated amount from works	·		00	-				
	Total Credits. Add lines 22 through 25	. •			26			00	
	Subtract line 26 from line 21. If line 26 is more than lin				27		611	00	
	er Taxes. See instructions, page 10.	5 E 1, 6 Mer 2010					<u> </u>		
	Fuels use tax due. Include Form 75				28			00	
	Sales/use tax due on untaxed purchases (online, r				29			00	
	Total tax from recapture of income tax credits from Fo				30			00	
	Tax from recapture of qualified investment exemption				31	<del> </del>		00	
	Permanent building fund tax.	(QIL). Include 1 offit 49LIV			131	1		00	
32.	Check the box if you received Idaho public assistance	navments for 2024	_		32		10	00	
33	Total Tax. Add lines 27 through 32	-		' └─'₌	33	1		00	
	ations. See instructions, page 10. I want to do				55	<u> </u>	021	00	
			<b>.</b> 5						
36	Idaho Nongame Wildlife Fund       5       35         Special Olympics Idaho       5       37	Idaho Guard & Reserve Family	5						
30.		. Veterans Support Fund							
		. Opportunity Scholarship Program							
		11 7 1 0			42	1	661	00	
	Total Tax Plus Donations. Add lines 33 through 41 ments and Other Credits.				42		001	00	
-		naga 11	_						
43.	Grocery Credit. Calculated amount from worksheet or				43			00	
	To receive your grocery credit, enter the calculated a				43	<u> </u>		00	
	To donate your grocery credit to the Cooperative Welfare				11	r		00	
	Maintaining a home for family member age 65 or older of	· · · · · · · · · · · · · · · · · · ·			44	-		00	
			e Form 75		45			00	
	Idaho income tax withheld. Include Form W-2s and ar				46			00	
	2024 Form 51 estimated payments and amount applied				47	-		00	
	Paid by entity • Withheld •				48			00	
	Tax Reimbursement Incentive credit  Claim		instructions		49			00	
	Total Payments and Other Credits. Add lines 43 thre	ough 49			50			00	
	Due or Refund. See instructions, page 12.								
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 5	_	······	51				00	
52.	Penalty • 10 Interest from the due date •				52	(	676	00	
	Check box if penalty is due to an unqualified withdraw	_							
53.	Nonrefundable credit from a prior year return. See Form				53		650	00	
54.	$\textbf{Total Due.} \ Add lines \ 51 \ and \ 52, \ then \ subtract line \ 53 \dots$				54		26	00	
55.	Overpaid. If line 42 is less than line 50, subtract lines 42	and 52 from line 50			55			00	
56.	Refund App	ly to 2025 =							
57.	Direct Deposit. See instructions, page 13. • Ch	eck if final deposit destination	is outside	the U	.S.		Check	doa	
■ Rout	ing No. Account No.				П	. 1) PC 01 =	Savin	O	
					Щ	· · · · · · · · · · · · · · · · · · ·	Saviri	ys ı	
	nded Return Only. Complete this section to deter	-							
	Total due (line 54) or overpaid (line 55) on this return .				58			00	
59.	Refund from original return plus additional refunds				59			00	
60.	Tax paid with original return plus additional tax paid				60			00	
61.	Amended tax due or refund. Add lines 58 and 59 then				61			00	
•	Within 180 days of receiving this return, the Idaho State								
	Under penalties of perjury, I declare that to the best of my			i, and c	ompl		uctior	18.	
	Your signature (required)	Spouse's signature (if a joint return, both m	ust sign)			Date			
Sign	Daid nyangya sinyatiwa	December 511 CON STILL		T	1				
Here	Paid preparer's signature Preparer's EIN, SSN, PTIN Tax					cpayer's phone number			

Preparer's address State ZIP Code Preparer's phone number



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

2024

Names as shown on return Ted N Noon

Social Security number or EIN 400-44-5950

## Part I — Business Income Tax Credits

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

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

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

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

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

		Α	В	C	D	E	l	-		G
Year		2020	2021	2022	2023					
Nonrefundable Credit	•	100	200	150	200					
1. Total nonrefundable credit. Add columns A through G									·	650

Total nonrefundable credit. Add columns A through G	•	1	650
2. Carryover from prior year	•	2	
3. Add lines 1 and 2. This is your total credit	•	3	650
4. Enter tax due, plus penalty and interest from applicable form	•	4	676
5. Credit allowed. If line 4 is less than line 3, this is your allowed credit.  If line 4 is more than line 3, enter the amount from line 3		5	650
6. Credit remaining for future years. Subtract line 5 from line 3.  If the result is less than zero, enter zero		6	0

## Form 40 State Tax Commission Individual Income Tax Return

	<u> </u>					
Amende	d Return? Check the box.	State Use Only				
	7 of the instructions for the reasons and enter the number that applies.					
to amend,	and enter the number that applies.					
	dar year 2024 or fiscal year beginni					
Your Ted	first name and initial	Your last name Norris	Your Social Security number (400-11-5956	(SSN)	Dece in 20	
F'-	se's first name and initial	Spouse's last name	Spouse's Social Security num	nber (SSN)	Dece	
<u> </u>					in 20	
Curre	ent mailing address Winners Circle Dr		Forms and instru tax.idaho.ç			
City	Williers Circle Di	State ZIP Code	Foreign country (if not U.S.)	904/111101	1113	
Hor Hor	seshoe Bend	ID 83626				
Filing S	tatus. Check only one box. If m	arried filing jointly or separately, enter	spouse's name and Social	l Security i	number abo	ve.
1.	Single 2. Married filin	3. Married filing 4. K	Head of 5. Qual	lifying surviv qualifying d	ving spouse	
Househo		omeone can claim you as a dependent, leave			•	
	• • •	•			i, ii triey appiy	у.
	•	e 6c. Dependents 2				
List your	dependents below. If you have	more than four dependents, continue o	n Form 39R. Enter total num			
	Dependent's first name	Dependent's last name	Dependent's SSN		dent's birthdat m/dd/yyyy)	e
John		Norris	400-11-5970	/2010		
Sam		Norris	400-11-5971	10/19	/2011	
Income.	See instructions, page 7.					一
		come from federal Form 1040 or 1040-	SR, line 11.			
Incl	ude a complete copy of your	federal return		7	26125	00
		ne 7. Include Form 39R		8		00
				9	26125	+
		3, line 24. Include Form 39R		10	00405	00
		ne 10 from line 9	•	11	26125	00
	culation. See instructions, pa	age 8.				
Standard Deduction		65 or older • Yo	ourself • Spouse			
for Mos	t					
Single o		parent or someone else can claim you a				
Married Fil Separatel	ing denend	dent, check here and enter zero on line				
\$14,600	ĭ	neludo fodoral Schodulo A. Fodoral limi	to apply	13		00
Head of Househol	†	nclude federal Schedule A. Federal limi e or general sales taxes included on fed				00
\$21,900	· I	ine 13. If you don't use federal Schedule		15		00
Married Fil	<sup>ing</sup>	See instructions, page 8, to determine ar		<b>—</b>	21900	00
Jointly o Qualifyin	r I	line 15 or 16 from line 11. If less than zo		17	4225	00
Survivino Spouse:	18 Qualified business inc	ome deduction. If less than zero, enter		18	5225	00
\$29,200		Subtract line 18 from line 17. If less that	n zero, enter zero	19	0	00
		See instructions, page 9	<u>.</u>	20	0	00
	Con	tinue to page 2.				

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

IDA	HO State Tax Commission		F	orm 4	0	<b>2024</b> (contin	ued)
21.	Tax amount from line 20				21		00
Crec	lits. Limits apply. See instructions, page 9.						
	Income tax paid to other states. Include Form 39R and a copy of other st	ates' returns •	22	00			
	Total credits from Form 39R, Part D, line 4. Include Form 39R		23	00			
24.	Total business income tax credits from Form 44, Part I, line 10. Include	de Form 44	24	00			
	Idaho Child Tax Credit. Calculated amount from worksheet on page		25	00	-		
	Total Credits. Add lines 22 through 25				26		00
	Subtract line 26 from line 21. If line 26 is more than line 21, enter zer				27	(	00
	r Taxes. See instructions, page 10.			'			
	Fuels use tax due. Include Form 75				28		00
	Sales/use tax due on untaxed purchases (online, mail order, and				29		00
	Total tax from recapture of income tax credits from Form 44, Part II,	•			30		00
	Tax from recapture of qualified investment exemption (QIE). Include				31		00
	Permanent building fund tax.				<u> </u>		+
· -	Check the box if you received Idaho public assistance payments for	2024		<b>1</b>	32	40	00
33.	Total Tax. Add lines 27 through 32				33	С	00
	ations. See instructions, page 10. I want to donate to:						
	Idaho Nongame Wildlife Fund 35. Idaho Childre	en's Trust Fund					
36.	Special Olympics Idaho 37. Idaho Guard	& Reserve Fami	ly •				
	American Red Cross of Idaho Fund 39. Veterans Su						
40.	Idaho Food Bank Fund 41. Opportunity 9						
42.	Total Tax Plus Donations. Add lines 33 through 41				42	C	00
Payr	nents and Other Credits.	'					
43.	Grocery Credit. Calculated amount from worksheet on page 11		<b>■</b> 360				
	To receive your grocery credit, enter the calculated amount on line	l3		. •	43	360	00
	To donate your grocery credit to the Cooperative Welfare Fund, check the	box and enter zer	o on line 43	• 🔲			
44.	Maintaining a home for family member age 65 or older or developmenta	ally disabled. Inclu	ıde Form 39F	₹ •	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 s	how Idaho withh	olding		46	100	00
47.	2024 Form 51 estimated payments and amount applied from 2023 return			47		00	
48.	Paid by entity • Withheld • ABE • See instructions			48		00	
49.	Tax Reimbursement Incentive credit  Claim of Right credit  See instructions		49		00		
50.	Total Payments and Other Credits. Add lines 43 through 49				50	460	00
Tax	Due or Refund. See instructions, page 12.						
51.	Tax Due. If line 42 is more than line 50, subtract line 50 from line 42			51			00
52.	Penalty Interest from the due date Enter total		<u></u>	52		00	
	Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account			· 🔲			
53.	Nonrefundable credit from a prior year return. See Form 44 instructions			53		00	
54.	Total Due. Add lines 51 and 52, then subtract line 53				54		00
55.	$\textbf{Overpaid.} \ If line 42 is less than line 50, subtract lines 42 and 52 from line 50, subtract lines	e 50			55	460	00
56.	Refund • 460 Apply to 2025	•					
57. <b>I</b>	Direct Deposit. See instructions, page 13. • Check if final de	posit destinatio	n is outside	the U	S.		
						1,700 01	cking
					Ш	Account: Savi	ngs
	nded Return Only. Complete this section to determine your tax						
	Total due (line 54) or overpaid (line 55) on this return			58	-460		
59.	Refund from original return plus additional refunds			59	50	00	
	Tax paid with original return plus additional tax paid			60	<u> </u>	00	
61.	Amended tax due or refund. Add lines 58 and 59 then subtract line 60			61	-410		
•	Within 180 days of receiving this return, the Idaho State Tax Commission Under penalties of perjury, I declare that to the best of my knowledge and	l belief this return i	s true, correc				
	Your signature (required) Spouse's signature	ure (if a joint return, both	n must sign)			Date	
Sign	<u> </u>						
Here	Paid preparer's signature Preparer's EIN	Preparer's EIN, SSN, PTIN Taxp		Taxpay	/er's	phone number	

Preparer's address State ZIP Code Preparer's phone number 0 2 4 1 5 2 9 5

## Form 40 State Tax Commission Individual Income Tax Return

Amended Return? Check the box.	State Use Only				
See page 7 of the instructions for the reasons to amend, and enter the number that applies.	.				
	ng, ending				
For calendar year 2024 or fiscal year beginning Your first name and initial	Your Social Security number (S	SN)	Decea		
Your first name and initial Smith		400-11-5957	,	in 202	
Your first name and initial  Spouse's first name and initial	Spouse's last name	Spouse's Social Security number	er (SSN)	Decea in 202	
Current mailing address 9100 Lansing St		Forms and instructax.idaho.go			
9 9100 Lansing St City Middleton	State ZIP Code ID 83644	Foreign country (if not U.S.)			
Filing Status. Check only one box. If ma	arried filing jointly or separately, enter	spouse's name and Social S	Security nu	mber abov	ve.
1. Single 2. Married filing jointly		ead of 5. Qualify	ving survivin ualifying dep	g spouse endents	
Household. See instructions, page 7. If so	meone can claim you as a dependent, leave	line 6a blank. Enter "1" on lines	6a and 6b, if	f they apply	 /.
,	e 6c. Dependents			,,	
List your dependents below. If you have			— er on line 6	C	
	•			o. nt's birthdate	э
Dependent's first name	Dependent's last name	Dependent's SSN	(mm/	dd/yyyy)	$\neg$
					$\dashv$
					$\dashv$
					$\dashv$
Income Continuations now 7		<u> </u>	<u> </u>		一
<ul><li>Income. See instructions, page 7.</li><li>7. Enter your federal adjusted gross inc</li></ul>					
Include a complete copy of your f	7	NRF	00		
8. Additions from Form 39R, Part A, lin	8		00		
9. Total. Add lines 7 and 8	9 10		00		
<ul> <li>10. Subtractions from Form 39R, Part B, line 24. Include Form 39R</li> <li>11. Total Adjusted Income. Subtract line 10 from line 9</li> </ul>					00
		•	11		00
Tax Calculation. See instructions, pa	ge 8.				
Standard Deduction a. If age 6	5 or older You	urself • Spouse			
for Most		urself   Spouse			
	parent or someone else can claim you as				
Married Filing   depend   depend					
\$14,600   13. Itemized deductions. In	13. Itemized deductions. Include federal Schedule A. Federal limits apply				
Head of Household: 14. State and local income	lead of				00
I I	15. Subtract line 14 from line 15. If you don't use federal Schedule A, enter zero		15		00
I Jointly or I	ee instructions, page 8, to determine am	i i i i i i i i i i i i i i i i i i i	16	14600	00
Qualifying 17. Subtract the <b>larger</b> of	line 15 or 16 from line 11. If less than zer		17		00
Spouse: 18. Qualified business inco	ome deduction. If less than zero, enter ze	Telephone	18		00
15. Idano taxable income.	Subtract line 18 from line 17. If less than ee instructions, page 9		20		00
	tinue to page 2.		۷		00

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784 Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

<b>ID</b> /	<b>├</b> State Tax Commission		Form	า 40	0	<b>2024</b> (continu	ıed)
21.	Tax amount from line 20				21		00
Cred	dits. Limits apply. See instructions, page 9.						
22.	Income tax paid to other states. Include Form 39R and a co	opy of other states' returns ■	22	00			
	Total credits from Form 39R, Part D, line 4. Include Form		23	00			
24.	Total business income tax credits from Form 44, Part I,	line 10. Include Form 44	24	00			
25.	Idaho Child Tax Credit. Calculated amount from worksh	eet on page 10 📲	25	00			
	Total Credits. Add lines 22 through 25				26		00
	Subtract line 26 from line 21. If line 26 is more than line	21, enter zero			27		00
	er Taxes. See instructions, page 10.						
		Fuels use tax due. Include Form 75			28		00
	Sales/use tax due on untaxed purchases (online, ma	-		•	29		00
	Total tax from recapture of income tax credits from Form				30		00
	Tax from recapture of qualified investment exemption (0	QIE). Include Form 49ER		•	31		00
32.	Permanent building fund tax.	1 5 0004	_	_		NDE 40	
00	Check the box if you received Idaho public assistance p	•			32	NRF 10	+
	Total Tax. Add lines 27 through 32			•	33		00
	ations. See instructions, page 10. I want to done		_				
	<u></u>	Idaho Children's Trust Fund		_			
<i>3</i> 0.	Special Olympics Idaho	Idaho Guard & Reserve Famil		_			
38.		Veterans Support Fund		_			
40.	Total Tax Plus Penetians Add lines 22 through 41.	Opportunity Scholarship Progr		_	42	1	00
	Total Tax Plus Donations. Add lines 33 through 41 ments and Other Credits.				42		00
	Grocery Credit. Calculated amount from worksheet on	nage 11	<b>1</b> 20				
40.	<b>To receive</b> your grocery credit, enter the calculated am			_	43	120	00
	<b>To donate</b> your grocery credit to the Cooperative Welfare Fi		_	$\neg$		120	00
44	Maintaining a home for family member age 65 or older or		<u>-</u>		44	T T	00
	Special fuels tax refund  Gasoline tax i	· · · · · · · · · · · · · · · · · · ·	de Form 75		45		00
	Idaho income tax withheld. Include Form W-2s and any				46		00
	2024 Form 51 estimated payments and amount applied		-		47		00
		ABE ■ See ir			48		00
			e instructions		49		00
	Total Payments and Other Credits. Add lines 43 through				50		00
	Due or Refund. See instructions, page 12.			Т		,	
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 50	) from line 42	5	1			00
	Penalty Interest from the due date				52		00
	Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account						
53.	Nonrefundable credit from a prior year return. See Form 4	4 instructions			53		00
54.	Total Due. Add lines 51 and 52, then subtract line 53			•	54		00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42 a	and 52 from line 50		•	55	120	00
56.	<b>Refund</b> • 120 <b>Apply</b>	/ to 2025 ■					
57	Direct Deposit. See instructions, page 13. • Che	ck if final danceit destination	n is outside the	<u> </u>	9		
			Tis outside the	, O.	. <b>3</b> .	Type of • Chec	king
<ul><li>Rou</li></ul>	ing No. Account No.					Account: Savin	gs
Ame	ended Return Only. Complete this section to determ	nine your tax due or refund. S	ee instructions				
	Total due (line 54) or overpaid (line 55) on this return	-			58		00
59.	Refund from original return plus additional refunds			59		00	
60.	). Tax paid with original return plus additional tax paid			60		00	
61.	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 Ta Under penalties of perjury, I declare that to the best of my k						
		Spouse's signature (if a joint return, both		0	2.11PI	Date	
Q:		•	<b>Ü</b> ,				
Sign		Prenarer's FIN SSN PTIN	Tav	may	er's i	hone number	

Taxpayer's phone number (208) 332-6632 **821234567** Preparer's address State ZIP Code Preparer's phone number

EFO00089 09-04-2024 Page 2 of 2 0 2 4 1 5 2 9 5