

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 substituteforms@tax.idaho.gov

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
substituteforms@tax.idaho.gov

Nico Yingling
e-File Coordinator
Idaho State Tax Commission
(208) 334-7781
nico.yingling@tax.idaho.gov

Amended Return? Check the box. State Use Only

For calendar year 2024 or fiscal year beginning , ending

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

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

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

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

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

Tax Calculation section table with rows for standard deduction, itemized deductions, and final tax amount.

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

21. Tax amount from line 20 21 00

Credits. Limits apply. See instructions, page 9.

22. Income tax paid to other states. Include Form 39R and a copy of other states' returns 22 00
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R 23 00
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24 00
 25. Idaho Child Tax Credit. Calculated 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 2024 32 10-00
 33. **Total Tax.** Add lines 27 through 32 33 0

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

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

Payments and Other Credits.

43. Grocery Credit. Calculated amount from worksheet on page 11 380
To receive your grocery credit, enter the calculated amount on line 43 43 380 00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43
 44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ... 44 00
 45. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 45 00
 46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding 46 200 00
 47. 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 00

Tax Due or Refund. See instructions, page 12.

51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42 51 00
 52. Penalty Interest from the due date Enter total 52 00
 Check box if penalty is 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. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 580 00
 56. **Refund** 580 **Apply to 2025**

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

• Routing No.

3	2	4	1	7	3	6	2	6
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 • Account No.

0	2	3	4	5	6	7	8	9	1	0	1	1	1	2	1	3
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 Type of Checking
 Account: Savings

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

58. Total due (line 54) or overpaid (line 55) on this return 58 00
 59. Refund from original return plus additional refunds 59 00
 60. Tax paid with original return plus additional tax paid 60 00
 61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 61 00

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

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

Preparer's address	State	ZIP Code	Preparer's phone number
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Amended Return? Check the box. See page 7 of the instructions for the reasons to amend, and enter the number that applies.

For calendar year 2024 or fiscal year beginning _____, ending _____

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

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

Household section for claiming dependents, including fields for dependent names, SSNs, and birthdates.

Table listing dependents: Sally Cook, Suzy Cook, Sammy Cook, and Sandy Cook with their respective SSNs and birthdates.

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

Tax Calculation section table with 4 columns: Line number, Description, Amount, and Total. Includes lines 12 through 20.

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.



Names as shown on return Sam N Cook	Social Security number 400-11-5951
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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 resident	2	200	00
3. Interest and dividends from non-Idaho state and local bonds	3	3400	00
4. Nonqualified withdrawal from an Idaho college savings account	4	1100	00
5. Bonus depreciation. Include federal Form 4562s Check the box if you have a current-year loss limitation. See instructions <input type="checkbox"/>	5	100	00
6. Other additions. Include explanation	6	55	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	4855	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover <input type="checkbox"/> 105 Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	105	00
2. State income tax refund, if included in federal income	2	100	00
3. Interest from U.S. government obligations	3	50	00
4. Energy efficiency upgrades Description _____	4	800	00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 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
6. Child/dependent care. Complete worksheet on page 30. Also include federal Form 2441	6	2250	00
7. Social Security and railroad benefits, if included in federal income	7	3000	00
8. Retirement benefits deduction. See instructions for qualifications.			
a. If single, enter \$45,864 or if married filing jointly, enter \$68,796 <input type="checkbox"/>	8a	45864	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	25864	00
e. Qualifying 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 America</u> Account number <u>123456789</u>	13	1000	00
14. Idaho college savings program	14	400	00
15. Home for the aged or developmentally disabled. Complete Part E, line 3	15	300	00
16. Idaho lottery winnings, less than \$600 per prize	16	700	00
17. American Indians: Income you earned on a reservation	17	1100	00

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

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

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

D. Credits for contributions to Idaho educational entity and Idaho youth and rehabilitation facilities, and expenses for live organ donation. See instructions, page 37.

1. Credit for contributions to Idaho educational entities	1		00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2		00
3. Credit for live-organ donation expenses	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

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

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

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

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

Names as shown on return Sam N Cook	Social Security number 400-11-5951
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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 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 <input type="checkbox"/>	5		00
6. Other additions. Include explanation	6		00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7		00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1		00
2. State income tax refund, if included in federal income	2		00
3. Interest from U.S. government obligations	3		00
4. Energy efficiency upgrades Description _____	4		00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 2024 \$ X 40% = 5a <input type="checkbox"/>			00
b. 2023 \$ X 20% = 5b <input type="checkbox"/>			00
c. 2022 \$ X 20% = 5c <input type="checkbox"/>			00
d. 2021 \$ X 20% = 5d <input type="checkbox"/>			00
e. Add lines 5a through 5d. Can't exceed \$5,000	5e		00
6. Child/dependent care. Complete worksheet on page 30. 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 <input type="checkbox"/>	8a		00
b. Federal Railroad Retirement benefits received	8b		00
c. Social Security benefits received	8c		00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d		00
e. Qualifying retirement benefits included in federal income	8e		00
f. Enter the smaller of line 8d or 8e here	8f		00
9. Technological equipment donation	9		00
10. Idaho capital gains deduction. Include Form CG	10		00
11. Active-duty military pay earned outside of Idaho	11		00
12. Adoption expenses	12		00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13		00
14. Idaho college savings program	14		00
15. Home for the aged or developmentally disabled. Complete Part E, line 3	15		00
16. Idaho lottery winnings, less than \$600 per prize	16		00
17. American Indians: Income you earned on a reservation	17		00

Names as shown on return Sam N Cook		Social Security number 400-11-5951	
18. Health insurance premiums	18		00
19. Long-term care insurance premiums	19		00
20. Workers' compensation insurance premiums.....	20		00
21. Bonus depreciation. Include Form 4562s	21		00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ <input type="checkbox"/> By checking the box, I attest that I'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

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

D. Credits for contributions to Idaho educational entity and Idaho youth and rehabilitation facilities, and expenses for live organ donation. See instructions, page 37.

1. Credit for contributions to Idaho educational entities	1		00
2. Credit for contributions to Idaho youth and rehabilitation facilities	2		00
3. Credit for live-organ donation expenses	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		00

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

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

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

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

Amended Return? Check the box. State Use Only

For calendar year 2024 or fiscal year beginning , ending

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

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

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

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

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

Tax Calculation section table with rows for itemized deductions, state taxes, standard deduction, and final tax amount.

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

21. Tax amount from line 20 21 476 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 48 00
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R 23 208 00
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24 220 00
 25. Idaho Child Tax Credit. Calculated amount from worksheet on page 10 25 00
 26. **Total Credits.** Add lines 22 through 25 26 476 00
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 0 00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75 28 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 2024 32 10 00
 33. **Total Tax.** Add lines 27 through 32 33 266 00

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

34. Idaho Nongame Wildlife Fund 5 35. Idaho Children's Trust Fund 5
 36. Special Olympics Idaho 5 37. Idaho Guard & Reserve Family 5
 38. American Red Cross of Idaho Fund 5 39. Veterans Support Fund 5
 40. Idaho Food Bank Fund 5 41. Opportunity Scholarship Program 5
 42. **Total Tax Plus Donations.** Add lines 33 through 41 42 306 00

Payments and Other Credits.

43. Grocery Credit. Calculated amount from worksheet on page 11 260
To receive your grocery credit, enter the calculated amount on line 43 43 260 00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43
 44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ... 44 00
 45. Special fuels tax refund 182 Gasoline tax refund 47 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. 2024 Form 51 estimated payments and amount applied from 2023 return 47 200 00
 48. Paid by entity 50 Withheld 150 ABE 200 See instructions 48 400 00
 49. Tax Reimbursement Incentive credit 100 Claim of Right credit 100 See instructions ... 49 200 00
 50. **Total Payments and Other Credits.** Add lines 43 through 49 50 4289 00

Tax Due or Refund. See instructions, page 12.

51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42 51 00
 52. Penalty 52 Interest from the due date 52 Enter total 52 0 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. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 3983 00
 56. **Refund** 3758 **Apply to 2025** 225

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 Account: Savings

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

58. Total due (line 54) or overpaid (line 55) on this return 58 00
 59. Refund from original return plus additional refunds 59 00
 60. Tax paid with original return plus additional tax paid 60 00
 61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 61 00

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

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

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



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

1. Federal net operating loss deduction included on Form 40, line 7	1	100	00
2. Capital loss carryover incurred outside 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 <input checked="" type="checkbox"/>	5		00
6. Other additions. Include explanation	6		00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	7	100	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover <input type="checkbox"/> 100 Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	100	00
2. State income tax refund, if included in federal income	2		00
3. Interest from U.S. government obligations	3		00
4. Energy efficiency upgrades Description _____	4		00
5. Alternative energy device deduction Year Acquired Type of Device Total Cost Percentage			
a. 2024 \$ X 40% = 5a <input type="checkbox"/>			00
b. 2023 \$ X 20% = 5b <input type="checkbox"/>			00
c. 2022 \$ X 20% = 5c <input type="checkbox"/>			00
d. 2021 \$ X 20% = 5d <input type="checkbox"/>			00
e. Add lines 5a through 5d. Can't exceed \$5,000	5e		00
6. Child/dependent care. Complete worksheet on page 30. 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 <input type="checkbox"/>	8a		00
b. Federal Railroad Retirement benefits received	8b		00
c. Social Security benefits received	8c		00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d		00
e. Qualifying retirement benefits included in federal income	8e		00
f. Enter the smaller of line 8d or 8e here	8f		00
9. Technological equipment donation	9		00
10. Idaho capital gains deduction. Include Form CG	10		00
11. Active-duty military pay earned outside of Idaho	11		00
12. Adoption expenses	12		00
13. Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	13		00
14. Idaho college savings program	14		00
15. Home for the aged or developmentally disabled. Complete Part E, line 3	15		00
16. Idaho lottery winnings, less than \$600 per prize	16		00
17. American Indians: Income you earned on a reservation	17		00

Names as shown on return Dennis A & Edna Cox	Social Security number 400-11-5952
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18. Health insurance premiums	18		00
19. Long-term care insurance premiums	19		00
20. Workers' compensation insurance premiums.....	20		00
21. Bonus depreciation. Include Form 4562s	21		00
22. First-time home buyer savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____ <input type="checkbox"/> By checking the box, I attest that I'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	100	00

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

I'm claiming this credit for taxes paid to: OR _____ (State name)

1. Idaho tax, Form 40, line 20. Enter amount here	1	476	00	Include a copy of the income tax return and a separate Form 39R for each state you're claiming a credit for.
2. Federal adjusted gross income earned in other state and both states taxed, adjusted for Idaho modifications. See instructions	2	5000	00	
3. Idaho adjusted income. See instructions	3	50000	00	
4. Divide line 2 by line 3. Enter percentage here	4	10 %		
5. Multiply line 1 by line 4. Enter amount here	5		48	00
6. Other state's tax due minus its income tax credits. See instructions	6		100	00
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7		48	00

D. Credits for contributions to Idaho educational entity and Idaho youth and rehabilitation facilities, and expenses for live organ donation. See instructions, page 37.

1. Credit for contributions to Idaho educational entities	1	70	00	
2. Credit for contributions to Idaho youth and rehabilitation facilities	2	80	00	
3. Credit for live-organ donation expenses	3	58	00	
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4		208	00

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

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

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

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

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 / and ending /
MM YY 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.

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

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

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

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

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

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1. Total tax-paid gallons purchased from all sources (whole gallons).....	100	100	125	150		200	200	
2. Total nontaxable gallons (whole gallons).....	100	100	125	150		200	200	
3. Tax rate.....	.32	.07	.06	.32	.232	.32	.349	
4. Fuels tax refund.....	32	7	8	48		64	70	
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....								47
6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2.....								182

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

Section VII. SALES USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1. Number of gallons from Section V, line 2.....	100	100	125	150		200	200	
2. Average price per gallon (carry 4 decimal places x.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

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

Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:

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

Part III — Nonrefundable Credit From a Prior Year Return

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

	A	B	C	D	E	F	G
Year							
Nonrefundable Credit							

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

Amended Return? Check the box. State Use Only

For calendar year 2024 or fiscal year beginning , ending

Personal information section including name, address, and SSN for taxpayer and spouse.

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

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

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

Income section table with 3 columns: Line number, Amount, and Total. Includes lines 7 through 11.

Tax Calculation section including checkboxes for standard deduction (age 65 or older, blind, dependent) and itemized deductions.

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

21. Tax amount from line 20	21	611	00
Credits. Limits apply. See instructions, page 9.			
22. Income tax paid to other states. Include Form 39R and a copy of other states' returns	22		00
23. Total credits from Form 39R, Part D, line 4. Include Form 39R	23		00
24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	24		00
25. Idaho Child Tax Credit. Calculated 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	611	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 2024	32	10	00
33. Total Tax. Add lines 27 through 32	33	621	00
Donations. See instructions, page 10. I want to donate to:			
34. Idaho Nongame Wildlife Fund <input type="checkbox"/> 5			
35. Idaho Children's Trust Fund <input type="checkbox"/> 5			
36. Special Olympics Idaho <input type="checkbox"/> 5			
37. Idaho Guard & Reserve Family <input type="checkbox"/> 5			
38. American Red Cross of Idaho Fund <input type="checkbox"/> 5			
39. Veterans Support Fund <input type="checkbox"/> 5			
40. Idaho Food Bank Fund <input type="checkbox"/> 5			
41. Opportunity Scholarship Program <input type="checkbox"/> 5			
42. Total Tax Plus Donations. Add lines 33 through 41	42	661	00
Payments and Other Credits.			
43. Grocery Credit. Calculated amount from worksheet on page 11			
To receive your grocery credit, enter the calculated amount on line 43	43		00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 <input type="checkbox"/>			
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. 2024 Form 51 estimated payments and amount applied from 2023 return	47		00
48. Paid by entity <input type="checkbox"/> Withheld <input type="checkbox"/> ABE <input type="checkbox"/> See instructions	48		00
49. Tax Reimbursement Incentive credit <input type="checkbox"/> Claim of Right credit <input type="checkbox"/> See instructions ...	49		00
50. Total Payments and Other Credits. Add lines 43 through 49	50		00
Tax Due or Refund. See instructions, page 12.			
51. Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	51	661	00
52. Penalty <input type="checkbox"/> 10 Interest from the due date <input type="checkbox"/> 5 Enter total	52	676	00
Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account <input type="checkbox"/>			
53. Nonrefundable credit from a prior year return. See Form 44 instructions	53	650	00
54. Total Due. Add lines 51 and 52, then subtract line 53	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 <input type="checkbox"/> Apply to 2025 <input type="checkbox"/>			

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

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

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 54) or overpaid (line 55) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

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

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

Names as shown on return

Ted N Noon

Social Security number or EIN

400-44-5950

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:

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

Part III — Nonrefundable Credit From a Prior Year Return

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

	A	B	C	D	E	F	G
Year	2020	2021	2022	2023			
Nonrefundable Credit	100	200	150	200			

1. 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

Amended Return? Check the box. [X] State Use Only

For calendar year 2024 or fiscal year beginning _____, ending _____

Personal information section including name, address, and SSN for Ted M. Norris.

Filing Status section with options: Single, Married filing jointly, Married filing separately, Head of household, Qualifying surviving spouse.

Household section with fields for 6a. Yourself, 6b. Spouse, 6c. Dependents, 6d. Total household.

Table of dependents with columns: Name, SSN, Birthdate. Includes John Norris and Sam Norris.

Income section table with rows 7-11 showing federal adjusted gross income and total adjusted income.

Tax Calculation section table with rows 12-20 showing deductions and taxable income.

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

21. Tax amount from line 20 21 0 00

Credits. Limits apply. See instructions, page 9.

22. Income tax paid to other states. Include Form 39R and a copy of other states' returns 22 00
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R 23 00
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24 00
 25. Idaho Child Tax Credit. Calculated amount from worksheet on page 10 25 00
 26. **Total Credits.** Add lines 22 through 25 26 00
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 0 00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75 28 00
 29. **Sales/use tax due on untaxed purchases (online, mail order, and other)** 29 00
 30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 30 00
 31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER 31 00
 32. Permanent building fund tax.
 Check the box if you received Idaho public assistance payments for 2024 32 10 00
 33. **Total Tax.** Add lines 27 through 32 33 0 00

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

34. Idaho Nongame Wildlife Fund 35. Idaho Children's Trust Fund
 36. Special Olympics Idaho 37. Idaho Guard & Reserve Family
 38. American Red Cross of Idaho Fund 39. Veterans Support Fund
 40. Idaho Food Bank Fund 41. Opportunity Scholarship Program
 42. **Total Tax Plus Donations.** Add lines 33 through 41 42 0 00

Payments and Other Credits.

43. Grocery Credit. Calculated amount from worksheet on page 11 360
To receive your grocery credit, enter the calculated amount on line 43 43 360 00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43
 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. 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 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. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 55 460 00
 56. **Refund** 460 **Apply to 2025**

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

• Routing No.

3	2	4	6	0	6	1	2	3
---	---	---	---	---	---	---	---	---

 • Account No.

9	8	7	6	5	4	3	2	1											
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--

 Type of Checking
 Account: Savings

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

58. Total due (line 54) or overpaid (line 55) on this return 58 -460 00
 59. Refund from original return plus additional refunds 59 50 00
 60. Tax paid with original return plus additional tax paid 60 00
 61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 61 -410 00

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

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

Preparer's address	State	ZIP Code	Preparer's phone number
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Amended Return? Check the box. See page 7 of the instructions for the reasons to amend, and enter the number that applies.

For calendar year 2024 or fiscal year beginning _____, ending _____

Please Print or Type: Your first name and initial, Your last name, Your Social Security number (SSN), Spouse's first name and initial, Spouse's last name, Spouse's Social Security number (SSN), Current mailing address, City, State ID, ZIP Code, Foreign country (if not U.S.).

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

- 1. [X] Single 2. [] Married filing jointly 3. [] Married filing separately 4. [] Head of household 5. [] Qualifying surviving spouse with qualifying dependents

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

6a. Yourself 1 6b. Spouse 6c. Dependents 6d. Total household 1

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

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

Income. See instructions, page 7.

Table with 3 columns: Line number, Description, Amount. Includes lines 7-11 for federal adjusted gross income and total adjusted income.

Tax Calculation. See instructions, page 8.

Table with 3 columns: Line number, Description, Amount. Includes lines 12-20 for standard deduction, itemized deductions, and Idaho taxable income.

Continue to page 2.

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

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

Include a complete copy of your federal return.



Don't Staple

21. Tax amount from line 20	21		00
Credits. Limits apply. See instructions, page 9.			
22. Income tax paid to other states. Include Form 39R and a copy of other states' returns	22		00
23. Total credits from Form 39R, Part D, line 4. Include Form 39R	23		00
24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	24		00
25. Idaho Child Tax Credit. Calculated 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 2024	32	NRF	10 00
33. Total Tax. Add lines 27 through 32	33		00
Donations. See instructions, page 10. I want to donate to:			
34. Idaho Nongame Wildlife Fund	35. Idaho Children's Trust Fund		
36. Special Olympics Idaho	37. Idaho Guard & Reserve Family		
38. American Red Cross of Idaho Fund	39. Veterans Support Fund		
40. Idaho Food Bank Fund	41. Opportunity Scholarship Program		
42. Total Tax Plus Donations. Add lines 33 through 41	42		00
Payments and Other Credits.			
43. Grocery Credit. Calculated amount from worksheet on page 11	43	120	00
To receive your grocery credit, enter the calculated amount on line 43			
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43			
44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R	44		00
45. Special fuels tax refund Gasoline tax refund Include Form 75	45		00
46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding	46		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		00
Tax Due or Refund. See instructions, page 12.			
51. Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	51		00
52. Penalty Interest from the due date Enter total	52		00
Check box if penalty is 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. Overpaid. If line 42 is less than line 50, subtract lines 42 and 52 from line 50	55	120	00
56. Refund Apply to 2025			

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

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

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.			
58. Total due (line 54) or overpaid (line 55) on this return	58		00
59. Refund from original return plus additional refunds	59		00
60. Tax paid with original return plus additional tax paid	60		00
61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60	61		00

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

Sign Here	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN 821234567	Taxpayer's phone number (208) 332-6632
Preparer's address		State	ZIP Code
		Preparer's phone number	

