

Social Security Number

A. Additions. See instructions, page 19.

- | | | |
|--|---|----|
| 1. Federal net operating loss carryover included in Form 40, line 7 | 1 | 00 |
| 2. Capital loss carryover incurred outside the state before becoming an Idaho resident | 2 | 00 |
| 3. Non-Idaho state and local bond interest and dividends | 3 | 00 |
| 4. Idaho college savings account withdrawal | 4 | 00 |
| 5. Bonus depreciation. Include computations | 5 | 00 |
| 6. Other additions. Include explanation | 6 | 00 |
| 7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8 | 7 | 00 |

B. Subtractions. See instructions, page 19.

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|--|---|---|------------------|------|
| 1. Idaho net operating loss carryover | ▪ | | | |
| Idaho net operating loss carryback | ▪ | | 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 | ▪ | 4 | | 00 |
| 5. Alternative energy devices deduction | | | | |

	Year Acquired	Type of Device	Total Cost	Percent				
a.	2012		\$	X	40%	=	5a	
b.	2011		\$	X	20%	=	5b	
c.	2010		\$	X	20%	=	5c	
d.	2009		\$	X	20%	=	5d	

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|---|----|--|----|
| e. Add lines 5a through 5d. Can't exceed \$5,000 | 5e | | 00 |
| 6. Child/dependent care. Include federal Form 2441 | 6 | | 00 |
| 7. Social security and railroad benefits, if included in federal income | 7 | | 00 |
| 8. Retirement benefits deduction. Complete Part C | 8 | | 00 |
| 9. Technological equipment donation | 9 | | 00 |
| 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. Maintaining a home for the aged and/or developmentally disabled | 15 | | 00 |
| 16. Idaho lottery winnings, less than \$600 per prize | 16 | | 00 |
| 17. Income earned on a reservation by an American Indian | 17 | | 00 |
| 18. Health insurance premiums | 18 | | 00 |
| 19. Long-term care insurance | 19 | | 00 |
| 20. Worker's compensation insurance | 20 | | 00 |
| 21. Bonus depreciation. Include computations | 21 | | 00 |
| 22. Other subtractions. Include explanation | 22 | | 00 |
| 23. Total subtractions. Add lines 1 through 4 and 5e through 22.
Enter here and on Form 40, line 10 | 23 | | 00 |

C. Retirement Benefits Deduction. See instructions, page 24, for qualified retirement benefits.

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|--|---|---|----|----|
| 1. If single enter \$30,156, or if married filing jointly enter \$45,234 | 1 | | 00 | |
| 2. Federal Railroad Retirement benefits received | 2 | | 00 | |
| 3. Social Security benefits received | 3 | | 00 | |
| 4. Line 1 minus lines 2 and 3. If less than zero, enter zero | 4 | | 00 | |
| 5. Qualified retirement benefits included in federal income | 5 | | 00 | |
| 6. Enter the smaller of line 4 or 5 here and on Part B, line 8 | | 6 | | 00 |

Social Security Number

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

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

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

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
3. List each family member you are claiming:

Name of Family Member		Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
First Name	Last Name				
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 15.)				4	00

First Name	Last Name	Social Security Number
John	Doe	123-456-7890
Jane	Smith	987-654-3210
Robert	Johnson	555-111-2222
Mary	Williams	333-222-1111
David	Brown	777-888-9999
Elizabeth	Miller	444-333-2222
James	Wilson	666-777-8888
Patricia	Moore	222-333-4444
Michael	Taylor	888-999-0000
Linda	Anderson	111-222-3333
Christopher	Thomas	555-666-7777
Sarah	Clark	999-000-1111
Daniel	White	333-444-5555
Michelle	Green	777-888-9999
Matthew	King	111-222-3333
Christina	Scott	555-666-7777
Andrew	Adams	999-000-1111
Stephanie	Baker	333-444-5555
Joshua	Nelson	777-888-9999
Ashley	Phillips	111-222-3333
Benjamin	Evans	555-666-7777
Kimberly	Turner	999-000-1111
Gregory	Roberts	333-444-5555
Heather	Wright	777-888-9999
Anthony	Scott	111-222-3333
Deborah	Green	555-666-7777
Timothy	King	999-000-1111
Sharon	Adams	333-444-5555
Jeffrey	Baker	777-888-9999
Michelle	Nelson	111-222-3333
Christopher	Phillips	555-666-7777
Angela	Evans	999-000-1111
Steven	Turner	333-444-5555
Kimberly	Roberts	777-888-9999
Eric	Wright	111-222-3333
Donna	Scott	555-666-7777
Robert	Green	999-000-1111
Carol	King	333-444-5555
William	Adams	777-888-9999
Elizabeth	Baker	111-222-3333
Richard	Nelson	555-666-7777
Barbara	Phillips	999-000-1111
Joseph	Evans	333-444-5555
Patricia	Turner	777-888-9999
Thomas	Roberts	111-222-3333
Linda	Wright	555-666-7777
Charles	Scott	999-000-1111
Barbara	Green	333-444-5555
Christopher	King	777-888-9999
Michelle	Adams	111-222-3333
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Christina	Nelson	999-000-1111
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