

Social Security Number

1. If single enter \$31,704, or if married filing jointly enter \$47,556	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

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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
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