

AMENDED RETURN, check the box. ☐See instructions, page 12 for the reasons for amending and enter the number. ☐

State Use Only

For calendar year 2014, or fiscal year beginning _____, ending _____

Your Social Security Number (required)

☐ Deceased in 2014

PLEASE PRINT OR TYPE

Your first name and initial

Last name

Spouse's first name and initial

Last name

Spouse's Social Security Number (required)

☐ Deceased in 2014

Mailing address

City, State, and Zip Code

Do you need Idaho income tax forms mailed to you next year?

☐ Yes ☐ NoIf you or your spouse are nonresident aliens for federal purposes, check here. ☐Forms also available at tax.idaho.gov

Residency status

Check one for yourself and one for your spouse if a joint return.

Yourself
Spouse

Resident

1 ☐

Idaho Resident on Active Military Duty

2 ☐

Nonresident

3 ☐

Part-Year Resident

4 ☐

Military Nonresident

5 ☐Full months in Idaho this year ☐ Yourself _____ ☐ Spouse _____ Indicate current state of residence. ☐ Yourself _____ ☐ Spouse _____

FILING STATUS. Check only one box.

If filing married joint or separate return, enter spouse's name and Social Security Number above.

1. ☐ Single
2. ☐ Married filing jointly
3. ☐ Married filing separately
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. EXEMPTIONS.

If someone can claim you as a dependent, leave box 6a blank.

Enter "1" in boxes 6a, and 6b, if they apply.

Yourself a. ☐
Spouse b. ☐c. List your dependents. If more than four dependents, continue on Form 39NR. Enter the total number here _____ c. ☐

First name	Last name	Social Security Number
_____	_____	____ ____ ____
_____	_____	____ ____ ____
_____	_____	____ ____ ____
_____	_____	____ ____ ____

d. Total exemptions. Add lines 6a through 6c. Must match federal return _____ d. ☐

IDAHO INCOME. See instructions, page 13.

	Idaho Amounts
7. Wages, salaries, tips, etc. Include Form(s) W-2	7 00
8. Taxable interest income	8 00
9. Dividend income	9 00
10. Alimony received	10 00
11. Business income or (loss). Include federal Schedule C or C-EZ	11 00
12. Capital gain or (loss). If required, include federal Schedule D	12 00
13. Other gains or (losses). Include federal Form 4797	13 00
14. IRA distributions (taxable amount)	14 00
15. Pensions and annuities (taxable amount)	15 00
16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E	16 00
17. Farm income or (loss). Include federal Schedule F	17 00
18. Unemployment compensation	18 00
19. Other income. Include explanation	19 00
20. TOTAL INCOME. Add lines 7 through 19	20 00

IDAHO ADJUSTMENTS. See instructions, page 14.

21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21 00
22. Moving expenses, alimony paid, and student loan interest	22 00
23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23 00
24. Penalty on early withdrawal of savings	24 00
25. Other deductions. See instructions	25 00
26. TOTAL ADJUSTMENTS. Add lines 21 through 25	26 00
27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20	27 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	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE
COPY OF YOUR
FEDERAL RETURN.

0 1 4 1 7 0 9 5

Form 43 - 2014 EFO00091p2 10-01-14

		Column A - Federal	Column B - Idaho
28. Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 27 in Column B	28	00	00
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29	00	00
30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR	30	00	00
31. TOTAL ADJUSTED INCOME. Add lines 28 and 29, less line 30	31	00	00

Standard Deduction For Most People Single or Married filing Separately: \$6,200 Head of Household: \$9,100 Married filing Jointly or Qualifying Widow(er): \$12,400	32. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 62 <input type="checkbox"/>		
	33. Itemized deductions. Include federal Schedule A. Federal limits apply	33	00
	34. All state and local income taxes included on federal Schedule A, line 5	34	00
	35. Subtract line 34 from line 33	35	00
	36. Standard deduction. See instructions page 15 to determine amount if not standard	36	00
	37. Multiply \$3,950 by the number of exemptions claimed on line 6d. Federal limits apply	37	00
	38. Add line 37 and the LARGER of line 35 or line 36	38	00
	39. Idaho percentage. Divide line 31, Column B, by line 31, Column A	39	%
	40. Multiply amount on line 38 by the percentage on line 39 and enter the result here	40	00
	41. Idaho taxable income. Subtract line 40 from line 31, Column B	41	00
42. TAX from tables or rate schedule. See instructions, page 37	42	00	
43. Income tax paid to other states. Include Form 39NR and other states returns	43	00	
44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR	44	00	
45. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	45	00	
46. Line 42 minus lines 43 through 45. If less than zero, enter zero	46	00	

OTHER TAXES	47. Fuels tax due. Include Form 75	47	00
	48. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	48	00
	49. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	49	00
	50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	50	00
	51. Permanent building fund. Check the box if you are receiving Idaho public assistance payments <input type="checkbox"/>	51	10 00
	52. TOTAL TAX. Add lines 46 through 51	52	00

DONATIONS	I want to donate to:		
	53. Veterans Support Fund	54. Opportunity Scholarship Program	
	55. Idaho Guard and Reserve Family	56. Idaho Children's Trust Fund	
	57. Special Olympics Idaho	58. Nongame Wildlife Conservation	
	59. American Red Cross of Greater Idaho	60. Idaho Foodbank	
	61. TOTAL TAX PLUS DONATIONS. See instructions page 16. Add lines 52 through 60	61	00

PAYMENTS	62. Grocery credit. See instructions, page 17. Computed Amount (from worksheet)		
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 62 <input type="checkbox"/>		
	To receive your grocery credit, enter the computed amount on line 62	62	00
	63. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39NR	63	00
	64. Special fuels tax refund Gasoline tax refund Include Form 75	64	00
	65. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	65	00
	66. 2014 Form 51 payment(s) and amount applied from 2013 return	66	00
	67. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1	67	00
68. Reimbursement Incentive Act credit. Include Certificate	68	00	
69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 62 through 68	69	00	

TAX DUE	70. TAX DUE. Subtract line 69 from line 61		00
	71. Penalty Interest from the due date Enter total. Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>	71	00
	72. TOTAL DUE. Add lines 70 and 71. Make check or money order payable to the Idaho State Tax Commission	72	00

REFUND	73. OVERPAID. Line 69 minus lines 61 and 71	73	00
	74. REFUND. Amount of line 73 to be refunded to you		00
	75. ESTIMATED TAX. Amount of line 73 to be applied to your 2015 estimated tax	75	00

76. DIRECT DEPOSIT. See instructions, page 19. ☐ Check if final deposit destination is outside of the U.S.

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

AMENDED	77. Total due (line 72) or overpaid (line 73)	77	00
	78. Refund from original return plus additional refunds	78	00
	79. Tax paid with original return plus additional tax paid	79	00
	80. Amended tax due or refund. Add lines 77 and 78, less line 79	80	00

