

Social Security number

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

1. Idaho net operating loss carryover	▪			
Idaho net operating loss carryback	▪		Enter total here	
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.	2015		\$	X	40%	=	5a	
b.	2014		\$	X	20%	=	5b	
c.	2013		\$	X	20%	=	5c	
d.	2012		\$	X	20%	=	5d	

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. Workers' 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

1. If single, enter \$31,956, or if married filing jointly, enter \$47,934	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 don't 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're 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 can't be claimed if you took \$1,000 deduction on Part B, line 15.)				4	00
---	--	--	--	----------	-----------

[illegible]