Don't Staple

IDAHO State Tax Commission

8734

Form 40 2019
Individual Income Tax Return

Amended Return? Check the box. ▪ ☐

See page 7 of instructions for the reasons to amend and enter the number that applies. ▪ ____

State Use Only

For calendar year 2019 or fiscal year beginning _____ , ending _____

Please Print or Type

Your first name and initial	Your last name	Your Social Security number (SSN)	☐ Deceased in 2019
Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	☐ Deceased in 2019
Current mailing address		Forms and instructions available at **tax.idaho.gov**	
City	State / ZIP Code		

Filing Status. Check only one box. **If married filing jointly or separately, 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) 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 _____ 6b. Spouse _____ 6c. Dependents _____ 6d. Total Household _____

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

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Don't Staple

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b. Include a complete copy of your federal return ▪	7		00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9		00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. Qualified business income deduction ▪	11		00
12. **Total Adjusted Income.** Subtract lines 10 and 11 from line 9 ▪	12		00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People

Single or Married Filing Separately: $12,200

Head of Household: $18,350

Married Filing Jointly or Qualifying Widow(er): $24,400

13. Check
   a. If age 65 or older ▪ ☐ Yourself ▪ ☐ Spouse
   b. If blind ▪ ☐ Yourself ▪ ☐ Spouse
   c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 ▪ ☐

14. Itemized deductions. Include federal Schedule A. Federal limits apply ▪	14		00
15. State and local income or general sales taxes included on federal Schedule A ▪	15		00
16. Subtract line 15 from line 14. If you don't use federal Schedule A, enter zero	16		00
17. Standard deduction. See instructions, page 8, to determine amount if not standard ▪	17		00
18. Subtract the **larger** of line 16 or 17 from line 12. If less than zero, enter zero	18		00
19. Idaho taxable income. Enter amount from line 18 ▪	19		00
20. Tax from tables or rate schedule. See instructions, page 52 ▪	20		00

Continue to page 2.

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

Include a complete copy of your federal return.

01915095

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 9. Include Form 44	24		00		
25. Idaho Child Tax Credit. Computed 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 2019 ☐				32	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 Foodbank Fund					
41. Opportunity Scholarship Program					
42. **Total Tax Plus Donations.** Add lines 33 through 41				42	00
Payments and Other Credits.					
43. Grocery Credit. Computed amount from worksheet on page 12					
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 ☐					
To receive your grocery credit, enter the computed amount on line 43				43	00
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. 2019 Form 51 payments and amount applied from 2018 return				47	00
48. Pass-through income tax. Paid by entity _____ Withheld _____ Include Form ID K-1s				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 13.					
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 caused by an unqualified Idaho medical savings account withdrawal ☐					
53. **Total Due.** Add lines 51 and 52. Pay online or make check payable to the Idaho State Tax Commission				53	00
54. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50				54	00
55. **Refund.** Amount of line 54 to be refunded to you	55		00		
56. **Estimated Tax.** Amount of line 54 to be applied to your 2020 estimated tax				56	00

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

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

Amended Return Only. Complete this section to determine your tax due or refund. See instructions.					
58. Total due (line 53) or overpaid (line 54) 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	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	

0 1 9 1 5 2 9 5