IDAHO State Tax Commission

Form 39NR
Part-year Resident and Nonresident Supplemental Schedule

2021

Names as shown on return	Social Security number

A. Additions. See instructions, page 40.

		Column A - Federal	Column B - Idaho
1.	Non-Idaho state and local bond interest and dividends .... ▪	1	00	▪	00
2.	Idaho college savings account withdrawal .... ▪	2	00	▪	00
3.	Bonus depreciation. Include federal Form 4562s. Check the box if you have a current year federal passive loss limitation ▪ ☐ ... ▪	3	00	▪	00
4.	Other additions. Include explanation .... ▪	4	00	▪	00
5.	Total additions. Add lines 1 through 4. Enter here and on Form 43, line 29 .... ▪	5	00	▪	00

B. Subtractions. See instructions, page 41.

		Column A - Federal	Column B - Idaho
1.	Idaho net operating loss carryover ▪ _____ Idaho net operating loss carryback ▪ _____ Enter total here	1	00		00
2.	State income tax refund. See instructions	2	00	▪	00
3.	Interest from U.S. government obligations .... ▪	3	00	▪	00
4.	Child/dependent care. Include federal Form 2441 .... ▪	4	00	▪	00
5.	Social Security & railroad benefits included in Form 43, line 28, Column A	5	00	▪	00
6.	Idaho capital gains deduction. Include Form CG .... ▪	6	00	▪	00
7.	Idaho resident - active duty military pay earned outside of Idaho .... ▪	7	00	▪	00
8.	Idaho medical savings account. Contributions _____ Interest _____ Financial institution _____ Account number _____	8	00	▪	00
9.	Idaho college savings program	9	00	▪	00
10.	Adoption expenses .... ▪	10	00	▪	00
11.	Home for the aged and/or developmentally disabled. Complete Part F, line 3	11	00	▪	00
12.	Idaho lottery winnings, less than $600 per prize	12	00	▪	00
13.	Income earned on a reservation by an American Indian	13		▪	00
14.	Workers' compensation insurance	14	00		00
15.	Partner's and shareholder's pass-through subtractions .... ▪	15	00	▪	00
16.	Energy efficiency upgrades .... ▪	16	00	▪	00
17.	Technological equipment donation .... ▪	17	00	▪	00
18.	Health insurance premiums .... ▪	18	00	▪	00
19.	Long-term care insurance .... ▪	19	00	▪	00
20.	Alternative energy device deduction			

	Year Acquired	Type of Device	Total Cost	Percentage		
a.	2021		$ X	40% =	20a	00	▪	00
b.	2020		$ X	20% =	20b	00	▪	00
c.	2019		$ X	20% =	20c	00	▪	00
d.	2018		$ X	20% =	20d	00	▪	00
e.	Add lines 20a through 20d. Can't exceed $5,000				20e	00	▪	00

		Column A - Federal	Column B - Idaho
21.	Add lines 1 through 19 and 20e	21	00		00
22.	Retirement benefits deduction			
	a. If single, enter $37,776; if married filing jointly, enter $56,664 .... ▪	22a	00	
	b. Federal Railroad Retirement received .... ▪	22b	00	See instructions, page 47, for qualified retirement benefits to be included on lines 22e and 22g.
	c. Social Security benefits received .... ▪	22c	00	
	d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero	22d	00	
	e. Qualified retirement benefits included in federal gross income .... ▪	22e	00	
	f. Column A benefits. Smaller of line 22d or line 22e .... ▪	22f	00	
	g. Qualified retirement benefits included in Idaho gross income	22g		▪	00
	h. Divide line 22g by line 22e	22h		%
	i. Column B benefits deduction. Multiply line 22f by line 22h	22i		▪	00
23.	Nonresident military pay included in Form 43, line 28, Column A .... ▪	23	00	
24.	Bonus depreciation. Include federal Form 4562s .... ▪	24	00	▪	00
25.	First-time home buyer. Contributions _____ Interest _____ Financial institution _____ Account number _____ ▪ ☐ By checking the box, I attest that I am a first-time home buyer. See instructions.	25		▪	00

Names as shown on return	Social Security number

26.	Other subtractions. Include explanation .... ▪	26	00 ▪	00
27.	Total subtractions. Column A, add lines 21, 22f, 23, 24, and 26. Column B, add lines 21, 22i, 24, 25, and 26. Enter here and on Form 43, line 30	27	00 ▪	00

C. **Credit for income tax paid to other states by part-year residents. See instructions, page 50.**
Nonresidents can't claim this credit. Idaho residents on active military duty, complete Part D below.
This credit is being claimed for taxes paid to: ▪ _____ (State name)

1.	Idaho adjusted income from Form 43, line 31, Column B	1	00
2.	Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions .... ▪	2	00
3.	Amount of income taxed by Idaho and also taxed by another state .... ▪	3	00
4.	Idaho tax, Form 43, line 42	4	00
5.	Divide line 3 by line 1. Enter percentage here	5	%
6.	Multiply line 4 by line 5	6	00
7.	Other state's tax due minus its income tax credits .... ▪	7	00
8.	Divide line 3 by line 2. Enter percentage here	8	%
9.	Multiply line 7 by line 8	9	00
10.	Enter the smaller of lines 6 or 9 here and on Form 43, line 43 .... ▪	10	00

*Include a copy of the income tax return and a **separate Form 39NR** for each state for which a credit is claimed.*

D. **Credit for income tax paid to other states by Idaho residents on active military duty. See instructions, page 51.**
This credit is being claimed for taxes paid to: ▪ _____ (State name)

1.	Idaho tax, Form 43, line 42	1	00
2.	Other state's adjusted income. See instructions .... ▪	2	00
3.	Idaho adjusted income from Form 43, line 31, Column B	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 minus its income tax credits .... ▪	6	00
7.	Enter the smaller of lines 5 or 6 here and on Form 43, line 43 .... ▪	7	00

*Include a copy of the income tax return and a **separate Form 39NR** for each state for which a credit is claimed.*

E. **Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 51.**

1.	Credit for Idaho educational entity contributions .... ▪	1	00
2.	Credit for Idaho youth and rehabilitation facility contributions .... ▪	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 43, line 44	4	00

F. **Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 52.**

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? .... ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? .... ☐ Yes ☐ No
3. List each family member you're claiming:

Family Member's Name		Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	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 43, line 64. (Credit can't be claimed if you took $1,000 deduction on Part B, line 11.)	4	00

G. **Dependents: (Continued from Form 43, page 1, line 6)**

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)