## Form 39R Resident Supplemental Schedule

2021

Names as shown on return Social Security					/ number			
Α.	Addit	ions. See instructions, page 27.						
		ederal net operating loss deduction included on Form 40, line 7	• [	1	00			
	2. C	apital loss carryover incurred outside the state before becoming an Idaho re-	• [	2	00			
	3. N	on-Idaho state and local bond interest and dividends	•	3	00			
	4. lc	laho college savings account withdrawal		• [	4	00		
	5. B							
	(	Check the box if you have a current year federal passive loss limitation •	]	•	5	00		
	6. C	ther additions. Include explanation		•	6	00		
	7. T	otal additions. Add lines 1 through 6. Enter here and on Form 40, line 8		•	7	00		
В.		actions. See instructions, page 29.						
		laho net operating loss carryover						
		laho net operating loss carryback • Enter total here		ŀ	1	00		
	2. S	tate income tax refund, if included in federal income		•	2	00		
	3. Ir	terest from U.S. government obligations		•	3	00		
	4. E	nergy efficiency upgrades		۰L	4	00		
	5. A	Iternative energy device deduction						
		Year Acquired Type of Device Total Cost Percentage						
		a. 2021 $x 40\% = 5a$	C	00				
		b. 2020 $x 20\% = 5b$	0	00				
		c. 2019 $x 20\% = 5c$		00				
		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		00				
			[ -	_	Ea			
		e. Add lines 5a through 5d. Can't exceed \$5,000	•  -	5e	00			
		hild/dependent care. Complete worksheet on page 30, and include federal F	╹├	6	00			
		ocial Security and railroad benefits, if included in federal income	• -	7	00			
		etirement benefits deduction	00					
		a. If single, enter \$37,776 or if married filing jointly, enter \$56,664 • 8a	00					
		b. Federal Railroad Retirement benefits received • 8b		-1				
		c. Social Security benefits received • 8c	00					
		d. Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d		00				
		e. Qualified retirement benefits included in federal income • 8e		00				
		f. Enter the smaller of line 8d or 8e here		•  -	8f	00		
	9. T	echnological equipment donation		•	9	00		
	10. lo	aho capital gains deduction. Include Form CG		•	10	00		
	11. A	ctive duty military pay earned outside of Idaho		•	11	00		
	12. A	doption expenses		• [	12	00		
	13. lo	aho medical savings account. Contributions Interest						
		Financial institution Account number		•	13	00		
		laho college savings program		• [	14	00		
	15. H	ome for the aged or developmentally disabled. Complete Part E, line 3		• [	15	00		
		laho lottery winnings, less than \$600 per prize			16	00		
		ncome earned on a reservation by an American Indian		F	17	00		
		*						

State Tax Commission

## **IDAHO** State Tax Commission

Form 39R	2021	(continued)
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19. Long-term care insurance       19       00         20. Workers' compensation insurance       20       00         21. Bonus depreciation. Include Form 4562s       21       00         22. First-time home buyer savings account.       Contributions Interest       22       00         23. Other subtractions. Include explanation       Account number       22       00         23. Other subtractions. Include explanation       23       00         24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10       24       00         C. Credit for income tax paid to other states. See instructions, page 36.       Include a copy of the income tax return and a separate Form 39R         3. Idaho adjusted gross income earned in other state adjusted for Idaho modifications. See instructions       1       00         4. Divide line 2 by line 3. Enter percentage here       4       %       1         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. To 00       7       00         9. Credit for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1       00         1. Credit for Idaho educational entity and Ida	Na	mes as sho	own on return						S	ocial Sec	urity	numbe	ər					
20. Workers' compensation insurance       20       00         21. Bonus depreciation. Include Form 4562s       21       00         22. First-time home buyer savings account.       Contributions Interest       22       00         23. Other subtractions. Include explanation       Account number       23       00         23. Other subtractions. Include explanation       23       00       23       00         24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10       24       00         C. Credit for income tax paid to other states. See instructions, page 36.       Include a copy of the income tax paid to:		18. He	alth insurance	premiums							•	18			00			
21. Bonus depreciation. Include Form 4562s       21       00         22. First-time home buyer savings account.       Contributions Interest       22       00         23. Other subtractions. Include explanation       23       00       23       00         24. Total subtractions. Include explanation       23       00       24       00         24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10       24       00         25. Credit for income tax paid to other states. See instructions, page 36.       Include a copy of the income tax return and idaho modifications. See instructions       1       00         1       Idaho adjusted gross income earned in other state adjusted for Idaho modifications. See instructions       1       1       00         3       Idaho adjusted income. See instructions       1       1       00       a separate Form 39R         3       Idaho adjusted income. See instructions       1       2       00       6       000         4       %       5       00       6       000       6       000       6       000       6       000       1       1       00       1       1       00       1       1       00       1       1       00       1       1		19. Loi	ng-term care i	nsurance							•	19			00			
22. First-time home buyer savings account.       Contributions Interest		20. Wo	orkers' comper	nsation insuran	ce						•	20			00			
Financial institution       Account number       22       00         •       By checking the box, I attest that I am a first-time home buyer. See instructions.       23       00         23. Other subtractions. Include explanation		21. Bo						•	21			00						
By checking the box, I attest that I am a first-time home buyer. See instructions.     22     00     23. Other subtractions. Include explanation		22. Firs	st-time home b	uyer savings ac	count. Cont	ributions	<b>I</b>	nter	est									
23. Other subtractions. Include explanation       23       00         24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10       24       00         C. Credit for income tax paid to other states. See instructions, page 36.       24       00         This credit is being claimed for taxes paid to:       •       (State name)         1. Idaho tax, Form 40, line 20       •       1       00         2. Federal adjusted gross income earned in other state adjusted for Idaho adjusted income. See instructions       •       1       Include a copy of the income tax return and a separate Form 39R         3. Idaho adjusted income. See instructions       •       3       00       6       of the eather of the e		F																
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10       24       00         C. Credit for income tax paid to other states. See instructions, page 36. This credit is being claimed for taxes paid to:       •		•		•			•				•	22			00			
Enter here and on Form 40, line 10       • 24       00         C. Credit for income tax paid to other states. See instructions, page 36.       This credit is being claimed for taxes paid to: •											•	23			00			
This credit is being claimed for taxes paid to:       (State name)         1. Idaho tax, Form 40, line 20       Idaho tax, Form 40, line 20         2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions       Image: Comparison of the Income tax return and a separate Form 39R for each state for which a credit is claimed.         3. Idaho adjusted income. See instructions       Image: Comparison of the Income tax return and a separate Form 39R for each state for which a credit is claimed.         4. Divide line 2 by line 3. Enter percentage here       Image: Comparison of the Income tax return and a separate Form 39R for each state for which a credit is claimed.         5. Multiply line 1 by line 4. Enter amount here       Image: Comparison of the Income tax redits         6. Other state's tax due minus its income tax credits       Image: Comparison of the Income tax return and Image: Comparison of the Image:		En	ter here and o	on Form 40, line	e 10			3.			•	24			00			
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       1       00       Include a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.         3. Idaho adjusted income. See instructions       4       %       5       00         4. Divide line 2 by line 3. Enter percentage here       5       00       6       00         5. Multiply line 1 by line 4. Enter amount here       5       00       6       00         7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22       7       7       00         D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1       00         2. Credit for Idaho youth and rehabilitation facility contributions       1       00       2       00	C.																	
<ul> <li>2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions</li></ul>		This credit is being claimed for taxes paid to:												_ (State name)				
<ul> <li>2. Federal adjusted gross income earned in other state adjusted for Idaho modifications. See instructions</li></ul>		1. Ida								00	Inclu	the						
3. Idaho adjusted income. See instructions       3       00       for each state for which a credit is claimed.         4. Divide line 2 by line 3. Enter percentage here       4       %       4       %         5. Multiply line 1 by line 4. Enter amount here       5       00       6       00         6. Other state's tax due minus its income tax credits       6       00       6       00         7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22       7       00         D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1       00         2. Credit for Idaho youth and rehabilitation facility contributions       1       00       2       00					0		0		inco	me tax	k return	and						
4. Divide line 2 by line 3. Enter percentage here       4       %       a credit is claimed.         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 40, line 22       7       00         D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1       00         2. Credit for Idaho youth and rehabilitation facility contributions       1       00												1 ~ 00						
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 40, line 22       7       00         D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1       00         2. Credit for Idaho youth and rehabilitation facility contributions       1       00			-				1											
6. Other state's tax due minus its income tax credits			-		-							5			00			
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22       7         00         D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.       1         1. Credit for Idaho educational entity contributions       1       00         2. Credit for Idaho youth and rehabilitation facility contributions       2       00																		
D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.         1. Credit for Idaho educational entity contributions         2. Credit for Idaho youth and rehabilitation facility contributions															<u> </u>			
facility contributions, and live organ donation expenses. See instructions, page 37.         1. Credit for Idaho educational entity contributions         2. Credit for Idaho youth and rehabilitation facility contributions	D.																	
2. Credit for Idaho youth and rehabilitation facility contributions		facility contributions, and live organ donation expenses. See instructions, page 37.																
		-										1			00			
3. Credit for live organ donation expenses 3		2. Credit for Idaho youth and rehabilitation facility contributions													00			
		3. Cre	edit for live or	gan donation ex	kpenses						•	3			00			
,												4			00			
E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.	Е.																	
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?																		
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         Relationship to Person         Family Member's         Check Here if           First Name         Last Name         Social Security         Filing Return         Birthdate         Developmentally           Number         Number         Filing Return         Birthdate         Developmentally		First	5		Name	Social Security			leturn E		Sirthd	ate		Developme	entally			
													_					
				· · · · · · · · · · · · · · · · · · ·														
4. Total amount claimed (\$100 for each qualifying member but not more than \$300).       4         Enter here and on Form 40, line 44       4												4			00			
	F. Dependents: (Continued from Form 40, page 1, line 6)																	
First Name Last Name Social Security Number Birthdate (mm/dd/yyyy)			First Name	ame Last Name Social Security Nur						mber	r			)				