

Amended Return? Check the box. See page 7 of the instructions for the reasons to amend, and enter the number that applies.

For calendar year 2022 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Personal information section including name, address, and Social Security numbers for taxpayer and spouse.

Filing Status section with options for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying widow(er).

Household section for dependent information, including counts for yourself, spouse, dependents, and total household.

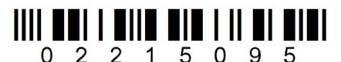
Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate.

Income section table with 3 columns: Description, Line number, and Amount.

Tax Computation section table with 3 columns: Description, Line number, and Amount.

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.



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 10. 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 2022 .....  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 Food Bank 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 11 .....  
**To receive your grocery credit**, enter the computed amount on line 43 ..... 43 00  
**To donate your grocery credit to the Cooperative Welfare Fund**, check the box and enter zero on line 43   
 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. 2022 Form 51 estimated payments and amount applied from 2021 return ..... 47 00  
 48. Paid by entity  Withheld  ABE  See instructions ..... 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 12.**

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. Nonrefundable credit from a prior year return. See Form 44 instructions ..... 53 00  
 54. **Total Due.** Add lines 51 and 52, then subtract line 53 ..... 54 00  
 55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 ..... 55 00  
 56. **Refund** ..... **Apply to 2023** .....

57. **Direct Deposit. See instructions, page 13.**  **Check if final deposit destination is outside the U.S.**  
 Routing No.  Account No.  Type of  Checking Account:  Savings

**Amended Return Only. Complete this section to determine your tax due or refund. See instructions.**

58. Total due (line 54) or overpaid (line 55) 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 (required) \_\_\_\_\_ 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 \_\_\_\_\_



Instructions are for lines not fully explained on the form. General information instructions beginning on page 2 also apply to this form.

**Grocery Credit Refund Only**

If you're not required to file an income tax return but are filing Form 40 to receive a grocery credit refund, you don't need to include a copy of a federal return. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

- Complete the top of the form through line 6
- Write "NRF" (Not Required to File) on line 7
- **Skip** lines 8 through 11
- Complete line 12a if you (or your spouse) are age 65 or older
- **Skip** lines 12b through 31
- Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF"
- **Skip** lines 33 through 42
- Enter your grocery credit amount on line 43 using the grocery credit worksheet on page 11
- Complete applicable lines 44 through 57
- **Skip** lines 58 through 61
- Complete the bottom of Form 40 below line 61

**Heading**

Write your name, address, and Social Security number (SSN) in the spaces provided. If you don't have an SSN, write your Individual Tax Identification Number (ITIN).

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien) in the SSN space. If you've applied for an ITIN and haven't received it from the Internal Revenue Service (IRS) before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7," include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the IRS, you must provide it to the Tax Commission before your return can finish processing.

If you receive an SSN after using an ITIN, you must use the SSN and stop using your ITIN. It's your responsibility to notify the Tax Commission so your return can finish processing.

Be sure that your return and W-2 forms show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

**Amended Return**

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending:

1. Federal Audit
2. Net Operating Loss Carryback – Include Form 56 or a schedule showing the application of the loss
3. Federal Amended – Include a complete copy of your amended federal return
4. Other – Include an explanation

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

**Lines 1 through 5 Filing Status**

Check the box indicating your Idaho filing status. Refer to **General Information** on page 2 for more information on filing status.

**Line 6 Household**

**Line 6a. Yourself.** Enter "1" unless someone else claims you as a dependent on their return.

**Line 6b. Spouse.** Enter "1" if you're filing a joint return. Enter "1" if your spouse died during 2022 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

**Line 6c. Dependents.** List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39R, Part F. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with your return. See [irs.gov](http://irs.gov) for more information.

**Line 6d. Total.** Add lines 6a through 6c.

**Line 7 Federal Adjusted Gross Income**

Enter your federal adjusted gross income from Form 1040 or 1040-SR, line 11.

**Line 11 Total Adjusted Income**

If your total adjusted income is negative, see Form 56 and instructions.

**Tax Computation**

**Line 12a Age 65 or Older**

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2023, you may consider yourself 65 on December 31, 2022. The boxes you check must match your federal return.

**Line 12b Blind**

Check the box for "Yourself" if you're blind. If you're filing a joint return and your spouse is blind, check the box for "Spouse." The boxes you check must match your federal return.

**Line 12c Claimed Dependent**

Check this box if someone else, such as a parent, can claim you as a dependent.

**Lines 13 – 16**

**Standard Deduction**

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. Use the Standard Deduction Worksheet beginning on this page to calculate your standard deduction if:

- You check any boxes on lines 12a through 12c, or
- Someone can claim you or your spouse, if filing jointly, as a dependent

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

**You Must Itemize If:**

- You're married, filing a separate return (filing status 3), and your spouse itemizes
- You had dual status as a nonresident alien for part of 2022 and during the rest of the year, you were a resident alien or a U.S. citizen

You don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2022, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that state or local income or general sales taxes shown on federal Schedule A be subtracted from your total itemized amount before you use this figure to reduce your income. Because of this addback, it may be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

If the IRS considers you or your spouse a nonresident alien and you aren't from India, your standard deduction is zero. If you're nonresident aliens from India, use the standard deduction indicated for your filing status.

If line 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, use your standard deduction on line 16.

**Itemized Deductions**

If you use federal Schedule A to itemize, use the following instructions for line 14:

- If federal Schedule A, line 5d, is:
  - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
  - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero.

**Federal Foreign Tax Credit:** If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

**Standard Deduction Worksheet**

1. Enter the amount shown below for your filing status:
  - Single or married filing separately, enter \$12,950
  - Married filing jointly or qualifying widow(er), enter \$25,900
  - Head of household, enter \$19,400 ..... \_\_\_\_\_
2. Can you be claimed as a dependent?
 

**No.** Enter the amount from line 1 on line 4. Skip line 3.

**Yes.** Go to line 3.
3. Is your earned income\* more than \$750?
 

**Yes.** Add \$400 to your earned income. Enter the total.

**No.** Enter \$1,150 ..... \_\_\_\_\_
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1958, and not blind, skip to line 6. Otherwise, go to line 5 ..... \_\_\_\_\_

5. If born before January 2, 1958, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,400 (\$1,750 if single or head of household) .....
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 .....

**\*Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See **Gross Income** in **General Information**.

**Line 18 Qualified Business Income Deduction**

Enter the amount from federal Form 1040 or 1040-SR, line 13.

**Line 20 Tax**

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** beginning on page 53. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 64. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

If you don't meet the filing requirement (see page 2) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

**Credits**

**Line 22 Income Tax Paid to Other States**

When both Idaho and another state tax the same income, you may qualify for a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 37.

You may qualify for a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid tax to another state on your behalf, it should report that information to you.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while you're living in Idaho
- Income from a business or profession earned in another state that has an income tax while you're a resident of Idaho

**Line 23 Total Credits for Charitable Contributions and Live Organ Donations**

You may qualify for a credit if you donated a qualified organ that's transplanted into another individual, or if you made a contribution to a:

- Qualified Idaho educational entity
- Center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Complete Form 39R, Part D and see page 37 for specific instructions. Enter the total allowed credit from Form 39R, Part D, line 4, and include Form 39R with your return.

**Line 25 Idaho Child Tax Credit Worksheet**

To qualify for the Idaho Child Tax Credit, the child must:

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2022

If you don't have a qualifying child, you can't claim the credit.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent may claim the child if:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent, or
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

**Note:** This credit is limited to your tax liability after any credit for tax paid to other states and credits from Forms 39R and 44.

**Worksheet**

1. Enter the number of your qualifying children\* ..... \_\_\_\_\_
2. Multiply line 1 by \$205 ..... \_\_\_\_\_
3. Enter the amount from Form 40, line 20 .... \_\_\_\_\_
4. Enter the amount from Form 40, line 22 .... \_\_\_\_\_
5. Enter the amount from Form 40, line 23 .... \_\_\_\_\_
6. Enter the amount from Form 40, line 24 .... \_\_\_\_\_
7. Subtract lines 4 through 6 from line 3. If less than zero, enter zero ..... \_\_\_\_\_
8. Enter the lesser of lines 2 or 7 here and on Form 40, line 25 ..... \_\_\_\_\_

\*See federal Form 1040 instructions for more information on qualifying children.

**Other Taxes**

**Line 28 Fuels Tax Due**

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

**Line 29 Sales/Use Tax Due**

If you made purchases during the year without paying sales tax, you must pay use tax on these purchases. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. Multiply the total amount of purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on this line.

If you have an Idaho sales or use tax account, don't report your sales or use tax on this line, but continue to report the tax on these purchases on your sales and use tax returns.

**Line 30 Total Tax from Recapture of Income Tax Credits**

If you've claimed Idaho tax credits that no longer qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

**Line 31 Tax from Recapture of Qualified Investment Exemption (QIE)**

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

**Line 32 Permanent Building Fund (PBF) Tax**

You're required to pay the \$10 PBF tax if you're required to file an Idaho income tax return. See **Who Must File** on page 2.

You aren't required to pay the \$10 PBF tax if:

- Your gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File)
- You were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments don't qualify as Idaho public assistance
- You (or your spouse) are legally blind at the end of the tax year. Draw a line through the \$10

**Donations**

The donations on lines 34 through 41 are voluntary and will either reduce your refund or increase your tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2023 income tax return. If you have questions about your donations, contact the agencies listed.

If you're filing an amended return, your donations can't be less than the amounts on the original return.

If you make a donation and owe tax, you must pay the tax at the time of filing.

**Line 34 Idaho Nongame Wildlife Fund**

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and Game website at [idfg.idaho.gov/wildlife/funding](http://idfg.idaho.gov/wildlife/funding) or call (208) 334-2920.

**Line 35 Idaho Children's Trust Fund/Prevent Child Abuse Idaho**

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to

prevent child abuse and neglect before it ever occurs. For more information visit the Idaho Children’s Trust Fund/Prevent Child Abuse Idaho website at [idahochildrenstrustfund.org](http://idahochildrenstrustfund.org) or call (208) 386-9317.

**Line 36 Special Olympics Idaho**

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at [specialolympicsidaho.org](http://specialolympicsidaho.org) or call (208) 323-0482.

**Line 37 Idaho Guard and Reserve Family Support Fund**

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at [igrfamilysupportfund.org](http://igrfamilysupportfund.org) or call (208) 801-4225.

**Line 38 American Red Cross of Idaho Fund**

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at [redcross.org/local/idaho](http://redcross.org/local/idaho) or call (800) 733-2767.

**Line 39 Veterans Support Fund**

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at [veterans.idaho.gov/publications/idaho-veterans-support-fund](http://veterans.idaho.gov/publications/idaho-veterans-support-fund) or call (208) 780-1300.

**Line 40 Idaho Food Bank Fund**

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at [www.idahofoodbankfund.org](http://www.idahofoodbankfund.org) or call (208) 336-9643.

**Line 41 Opportunity Scholarship Program**

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at [boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship](http://boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship).

**Payments and Other Credits**

**Line 43 Grocery Credit**

If you’re an Idaho resident, you can claim a credit for each qualifying dependent who’s an Idaho resident. If someone else, such as a parent, can claim you as a dependent, you can’t claim this credit on your return. The credit is \$100 each for you, your spouse, and your dependents. You can claim an additional \$20 if you’re age 65 or older on December 31, 2022, and are an Idaho resident. You can claim an additional \$20 if your spouse is age 65 or older and is an Idaho resident.

An individual doesn’t qualify for the credit for any month or part of a month for which that person:

- Received assistance from the federal food stamp program
- Was incarcerated, or
- Lived illegally in the United States

**Members of the Armed Forces**

A member of the United States Armed Forces who’s domiciled in Idaho is allowed the credit. If you live in Idaho but are a nonresident under the Servicemembers Civil Relief Act, you aren’t allowed the grocery credit.

A spouse or dependent of a nonresident military person stationed in Idaho may be an Idaho resident or part-year resident. The domicile of a dependent child is the same as that of the nonmilitary spouse.

Complete the worksheet and enter the total computed grocery credit on line 43. See the following instructions to donate your credit. If you aren’t donating your credit, enter the computed amount in the column for line 43.

**Grocery Credit Worksheet**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. **If 65 or older**, multiply line 1 by \$10  
If qualified for the entire year, enter \$120 ..... \_\_\_\_\_  
If under 65, multiply line 1 by \$8.33.  
If qualified for the entire year, enter \$100 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. **If 65 or older**, multiply line 3 by \$10  
If qualified for the entire year, enter \$120 ..... \_\_\_\_\_  
If under 65, multiply line 3 by \$8.33  
If qualified for the entire year, enter \$100 ..... \_\_\_\_\_

Resident dependents claimed on line 6:

5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the year, compute as follows:

Number of qualified months \_\_\_\_\_ x \$8.33 \_\_\_\_\_  
 Number of qualified months \_\_\_\_\_ x \$8.33 \_\_\_\_\_  
 Number of qualified months \_\_\_\_\_ x \$8.33 \_\_\_\_\_  
 Number of qualified months \_\_\_\_\_ x \$8.33 \_\_\_\_\_

If you have more than four dependents, use additional paper to compute.

Total credit allowed:

6. Add amounts on lines 2, 4, and 5. Enter total on line 43 .....

**Donating Your Grocery Credit**

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 43 and enter zero (0) in the column for line 43. Once you make the donation, it can't be changed on an amended return.

**Note:** If you (or your spouse) are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). Form 24 is due by April 18, 2023.

**Line 44 Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability**

You can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for an immediate family member:

- Age 65 or older (not including yourself or your spouse), or
- With a developmental disability (including yourself and your spouse), and
- Didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15

You can claim this credit even if your gross income is less than the filing requirement.

**Line 45 Fuels Tax Refund**

If you buy special fuels (diesel, propane, or natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be eligible for a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Include Form 75. Heating fuel generally is purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be eligible for a refund of the Idaho gasoline tax you paid. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

**Line 46 Idaho Income Tax Withheld**

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, and other information forms that show Idaho withholding.

Don't claim credit for tax withheld for other states or federal tax withheld.

Don't include Form W-2s from other tax years or write on or change the amounts on your Form W-2s.

**Line 47 Form 51 Payments**

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2021 return.

**Line 48 Paid by Entity/Withheld/Affected Business Entity (ABE)**

If a pass-through entity pays or withholds income tax for an Idaho resident owner, include the amount paid or withheld on this line as specified on Form ID K-1. Also, include the amount of tax paid by the ABE on the individual's share of ABE income. Include a copy of Form ID K-1s with your income tax return.

**Line 49 Tax Reimbursement Incentive Credit**

Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

**Claim of Right Credit**

If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at [tax.idaho.gov](http://tax.idaho.gov).

**Tax Due or Refund**

**Line 52 Penalty and Interest**

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at [tax.idaho.gov/penalties](http://tax.idaho.gov/penalties).

**Interest:** We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2023 is 5%.



**Idaho Medical Savings Account:** If you make an Idaho medical savings account withdrawal that's taxable and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

**Line 53 Nonrefundable Credit From a Prior Year Return**

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

**Line 54 Total Due**

Enter the amount you owe, including penalty and interest, on this line.

Don't send cash. Payments of less than \$1 aren't required. We charge a \$20 fee on all returned checks.

**Electronic payments.** There's no fee to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

**Check payments.** Make your check or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security number on it, and include it with your return. Don't staple your check to your return or send a check stub.

**Line 56 Refund/Apply to 2023**

**Refund**

Enter the amount of your overpayment from line 55 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

The agency or party seizing the refund must send you notice of the action. Questions about a refund seizure should be directed to the agency or party that initiated the claim for seizure.

**Apply to 2023**

If you're filing an original return, subtract the amount

you want to refund from line 55. Any difference will be applied to your 2023 tax and won't be refunded.

**Line 57 Direct Deposit**

Complete this line if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on this line. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

Idaho State Tax Commission  
PO Box 56  
Boise ID 83756-0056

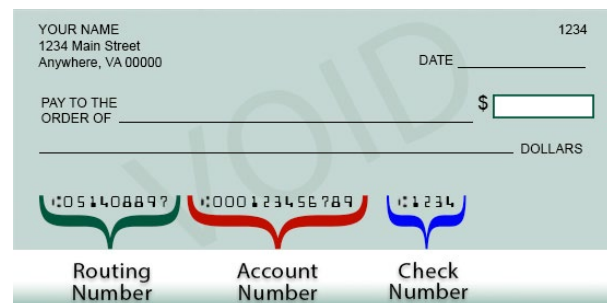
**Contact your bank** to make sure your deposit will be accepted and that you have the correct routing and account numbers.

**Enter your nine-digit routing number.** The routing number must begin with 01 through 12 or 21 through 32 for bank accounts. For all IDeal accounts, the routing number is 011001234.

**Enter the account number** you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal account number.

Don't include hyphens, spaces or special symbols. Enter the number left to right and leave any unused boxes blank.

**Check the appropriate box** for account type. Check **either** checking or savings, but not both. For IDeal accounts, check the box for checking.



The check example above indicates where the proper banking information is located. To locate

your IDEal account number, log into your account at [www.idsaves.org](http://www.idsaves.org) or call (866) 433-2533 for assistance. You're responsible for the accuracy of this information.

If your financial institution rejects your request for direct deposit, you'll receive a check by mail instead.

**Note:** An IDEal account has a maximum balance limit of up to \$350,000 for each beneficiary.

### Amended Return Only

Complete lines 58 through 61 only if you're filing this return as an amended return.

#### Line 58 Total Due or Overpaid on This Return

If the total due shown on line 54 is greater than zero, enter it as a positive amount.

If line 54 is zero, enter the amount of overpayment that's shown on line 55 here as a negative amount.

#### Line 59 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

#### Line 60 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. (Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.)

#### Line 61 Amended Tax Due or Refund

Add lines 58 and 59, then subtract line 60. A positive amount is your amended tax due. A negative amount is your amended refund.

#### Tax Preparer Contact Box

This box applies only if you paid a tax preparer to complete your return. If you check the box, you're authorizing the Tax Commission to discuss your return with the paid preparer identified on the return.

You're also authorizing the paid preparer to:

- Give the Tax Commission any information that's missing from your return, and
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments

You're not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you rather than your preparer, leave the box blank.

### Signatures

#### Who must sign the return?

- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space
- If a taxpayer signs with an "X," this mark must be witnessed
- Not signing the return will delay processing