

2022 Idaho 2D Barcode Test Packet

October
2022



October, 2022

Dear Software Partner,

Welcome to The Idaho State Tax Commission (ISTC) Tax Year 2022 2D Bar Code program. Idaho testing will begin after October 7, 2022. Test results will be sent to you by email within two workdays after receiving your test returns.

ISTC 2D Test Submission Guidelines:

- Include a cover letter requesting 2D test return approval. Please include a contact person name, phone number, and email address with your forms.
- Tests should be submitted via email as PDF attachments.
- Initial authorization will occur once we determine accuracy between your 2D barcode and our specifications and test plan. Final authorization will occur once your barcode accurately tests through our 2D data extract software.
- Software partners agree to make changes to 2D software packages until final authorization is granted. The authorized software must not change in the process of placing it into your production environment.
- Please email test submissions to substituteforms@tax.idaho.gov

Idaho State Tax Commission Schedule

Our office hours are 8:00 a.m. - 5:00 p.m. MST. We're closed on weekends and state holidays. For the rest of 2022, and early 2023, holidays are observed on:

October 10: Columbus Day
November 11: Veterans Day
November 24: Thanksgiving
December 26: Christmas observed

If you suspect any errors in the 2D Specs or Test Plan, or have questions about the tests, please contact the Electronic Data Management Team by email. Please contact Bill Hofstra if you have any questions about the record layout.

We look forward to working with you again this year!

Sincerely,

Electronic Data Management Team
Coordination & Automation Bureau
Idaho State Tax Commission
substituteforms@tax.idaho.gov

Bill Hofstra
Efile Coordinator
Idaho State Tax Commission
(208) 334-7782
bill.hofstra@tax.idaho.gov

Amended Return? Check the box. State Use Only

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 _____

Please Print or Type	Your first name and initial Sam V	Your last name Adamson	Your Social Security number (SSN) 400-11-5954	<input type="checkbox"/> Deceased in 2022
	Spouse's first name and initial Mary N	Spouse's last name Adamson	Spouse's Social Security number (SSN) 400-11-5955	<input type="checkbox"/> Deceased in 2022
	Current mailing address 1030 N Main St			Forms and instructions available at tax.idaho.gov
	City Pocatello	State ID	ZIP code 83202	

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 1 6b. Spouse _____ 6c. Dependents 2 6d. Total household 3

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)
Bob	Adamson	400-90-7080	06/01/2000
Sally	Adamson	400-45-6789	10/19/2001

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return	7	-1000	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	-1000	00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10		00
11. Total Adjusted Income. Subtract line 10 from line 9	11	-1000	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,950 Head of Household: \$19,400 Married Filing Jointly or Qualifying Widow(er): \$25,900	12. Check	a. If age 65 or older <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. State and local income or general sales taxes included on federal Schedule A	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 8, to determine amount if not standard	16	14350	00
	17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Qualified business income deduction	18		00
	19. Idaho taxable income. Subtract line 18 from line 17	19		00
	20. Tax from tables or rate schedule. See instructions, page 53	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.



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 11 320
To receive your grocery credit, enter the computed amount on line 43 43 320 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 46 200 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 50 520 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 55 520 00
 56. **Refund** 520 **Apply to 2023**

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

• Routing No. 0 2 4 1 7 3 6 2 5 • Account No. 0 2 3 4 5 6 7 8 9 1 0 1 1 1 2 1 3
 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
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Amended Return? Check the box. State Use Only

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 _____

Please Print or Type	Your first name and initial Sam N	Your last name Cook	Your Social Security number (SSN) 400-11-5951	<input type="checkbox"/> Deceased in 2022
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2022
	Current mailing address 121 Torch Rd			Forms and instructions available at tax.idaho.gov
	City Boise	State ID	ZIP code 83703	

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 1 6b. Spouse _____ 6c. Dependents 10 6d. Total household 11

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)
Sally	Cook	400-11-5962	06/01/2000
Suzy	Cook	400-11-5963	10/19/2001
Sammy	Cook	400-11-5964	11/08/2009
Sandy	Cook	400-11-5965	11/08/2009

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return	7	112398	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	4855	00
9. Total. Add lines 7 and 8	9	117253	00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10	46064	00
11. Total Adjusted Income. Subtract line 10 from line 9	11	71189	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,950 Head of Household: \$19,400 Married Filing Jointly or Qualifying Widow(er): \$25,900	12. Check	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13	32289	00
	14. State and local income or general sales taxes included on federal Schedule A	14	1000	00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15	31289	00
	16. Standard deduction. See instructions, page 8, to determine amount if not standard	16	25900	00
	17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero	17	39900	00
	18. Qualified business income deduction	18	500	00
	19. Idaho taxable income. Subtract line 18 from line 17	19	39400	00
	20. Tax from tables or rate schedule. See instructions, page 53	20	1900	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.



21. Tax amount from line 20 21 1900 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 1640 00
 26. **Total Credits.** Add lines 22 through 25 26 1640 00
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 260 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 33 270 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 42 270 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 47 270 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 50 270 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 _____



Names as shown on return
Sam N Cook

Social Security number
400-11-5951

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7	▪	1		00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident	▪	2	200	00
3. Non-Idaho state and local bond interest and dividends	▪	3	3400	00
4. Idaho college savings account withdrawal	▪	4	1100	00
5. Bonus depreciation. Include federal Form 4562s Check the box if you have a current year loss limitation, see instructions <input type="checkbox"/>	▪	5	100	00
6. Other additions. Include explanation	▪	6	55	00
7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	▪	7	4855	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover	▪	105		
Idaho net operating loss carryback	▪		Enter total here	
		1	105	00
2. State income tax refund, if included in federal income	▪	2	100	00
3. Interest from U.S. government obligations	▪	3	50	00
4. Energy efficiency upgrades	▪	4	800	00
5. Alternative energy device deduction				
Year				
Acquired		Type of Device	Total Cost	Percentage
a. 2022	\$	X	40%	= 5a
				500
				00
b. 2021	\$	X	20%	= 5b
				500
				00
c. 2020	\$	X	20%	= 5c
				500
				00
d. 2019	\$	X	20%	= 5d
				500
				00
e. Add lines 5a through 5d. Can't exceed \$5,000	▪	5e	2000	00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	▪	6	2250	00
7. Social Security and railroad benefits, if included in federal income	▪	7	3000	00
8. Retirement benefits deduction				
a. If single, enter \$40,140 or if married filing jointly, enter \$60,210	▪	8a	40140	00
b. Federal Railroad Retirement benefits received	▪	8b	10000	00
c. Social Security benefits received	▪	8c	10000	00
d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	▪	8d	20140	00
e. Qualified retirement benefits included in federal income	▪	8e	600	00
f. Enter the smaller of line 8d or 8e here	▪	8f	600	00
9. Technological equipment donation	▪	9	400	00
10. Idaho capital gains deduction. Include Form CG	▪	10	17959	00
11. Active duty military pay earned outside of Idaho	▪	11	1000	00
12. Adoption expenses	▪	12	2000	00
13. Idaho medical savings account. Contributions <u>600</u> Interest <u>400</u> Financial institution <u>Bank of America</u> Account number <u>123456789</u>	▪	13	1000	00
14. Idaho college savings program	▪	14	400	00
15. Home for the aged or developmentally disabled. Complete Part E, line 3	▪	15	300	00
16. Idaho lottery winnings, less than \$600 per prize	▪	16	700	00
17. Income earned on a reservation by an American Indian	▪	17	1100	00

Names as shown on return Sam N Cook		Social Security number 400-11-5951	
18. Health insurance premiums	18	300	00
19. Long-term care insurance	19	1200	00
20. Workers' compensation insurance	20	200	00
21. Bonus depreciation. Include Form 4562s	21	100	00
22. First-time home buyer savings account. Contributions <u>9900</u> Interest <u>100</u> Financial institution <u>Bank of America</u> Account number <u>123456789</u> <input checked="" type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	22	10000	00
23. Other subtractions. Include explanation	23	500	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	46064	00

C. Credit for income tax paid to other states. See instructions, page 37.

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 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. 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 40, line 23	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.

- 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
- 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
- List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter here and on Form 40, line 44	4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Tammy	Cook	400-11-5966	12/12/2010
Andy	Cook	400-11-5967	04/17/2011
Brandy	Cook	400-11-5968	10/31/2012

Names as shown on return
Sam N Cook

Social Security number
400-11-5951

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on 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 federal Form 4562s Check the box if you have a current year loss limitation, see instructions	▪ <input type="checkbox"/>	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

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover	▪	_____			
Idaho net operating loss carryback	▪	_____	Enter total here		00
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 device deduction					
Year					
Acquired		Type of Device	Total Cost	Percentage	
a. 2022	\$	X	40%	= 5a	00
b. 2021	\$	X	20%	= 5b	00
c. 2020	\$	X	20%	= 5c	00
d. 2019	\$	X	20%	= 5d	00
e. Add lines 5a through 5d. Can't exceed \$5,000	▪	5e			00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	▪	6			00
7. Social Security and railroad benefits, if included in federal income	▪	7			00
8. Retirement benefits deduction					
a. If single, enter \$40,140 or if married filing jointly, enter \$60,210	▪	8a			00
b. Federal Railroad Retirement benefits received	▪	8b			00
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. 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. Home for the aged or developmentally disabled. Complete Part E, line 3	▪	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

Names as shown on return Sam N Cook		Social Security number 400-11-5951	
18. Health insurance premiums	18		00
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 _____ Financial institution _____ Account number _____ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	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 37.

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 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. 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 40, line 23	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.

- 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
- 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
- List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300).
Enter here and on Form 40, line 44

4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)
Candy	Cook	400-11-5969	03/14/2014
Willy	Cook	400-11-5970	06/24/2015
Billy	Cook	400-11-5971	02/04/2017

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 table including names, Social Security numbers, and addresses for the taxpayer and spouse.

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

Household section for claiming dependents, including fields for yourself, spouse, dependents, and total household.

Table for listing dependents with columns for first name, last name, SSN, and birthdate.

Income section table with rows for federal adjusted gross income, additions, and total adjusted income.

Tax Computation section table including standard deduction, itemized deductions, and final tax calculation.

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 21 814 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 81 00
 23. Total credits from Form 39R, Part D, line 4. Include Form 39R 23 240 00
 24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 24 220 00
 25. Idaho Child Tax Credit. Computed amount from worksheet on page 10 25 00
 26. **Total Credits.** Add lines 22 through 25 26 541 00
 27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero 27 273 00

Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75 28 49 00
 29. **Sales/use tax due on untaxed purchases (online, mail order, and other)** 29 152 00
 30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 30 65 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 Blind 40 00
 33. **Total Tax.** Add lines 27 through 32 33 539 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 42 539 00

Payments and Other Credits.

43. Grocery Credit. Computed amount from worksheet on page 11 220
To receive your grocery credit, enter the computed amount on line 43 43 220 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 182 Gasoline tax refund 47 Include Form 75 45 229 00
 46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding 46 3000 00
 47. 2022 Form 51 estimated payments and amount applied from 2021 return 47 200 00
 48. Paid by entity 50 Withheld 150 ABE 200 See instructions 48 400 00
 49. Tax Reimbursement Incentive credit 100 Claim of Right credit 100 See instructions ... 49 200 00
 50. **Total Payments and Other Credits.** Add lines 43 through 49 50 4249 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 52 Interest from the due date 52 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 3710 00
 56. **Refund** 3485 **Apply to 2023** 225

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

• Routing No. 6 8 6 9 4 5 0 6 8 • Account No. 9 2 1 3 2 0 8 0 8 6 6 2 3 4 9 8 1 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



Names as shown on return Dennis A & Edna Cox	Social Security number 400-11-5952
---	---------------------------------------

A. Additions. See instructions, page 27.

1. Federal net operating loss deduction included on Form 40, line 7	1	100	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 federal Form 4562s Check the box if you have a current year loss limitation, see instructions <input checked="" type="checkbox"/>	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	100	00

B. Subtractions. See instructions, page 29.

1. Idaho net operating loss carryover <input type="checkbox"/> 100 Idaho net operating loss carryback <input type="checkbox"/> _____ Enter total here	1	100	00
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 device deduction			
Year			
Acquired Type of Device Total Cost Percentage			
a. 2022 \$ X 40% = 5a	5a		00
b. 2021 \$ X 20% = 5b	5b		00
c. 2020 \$ X 20% = 5c	5c		00
d. 2019 \$ X 20% = 5d	5d		00
e. Add lines 5a through 5d. Can't exceed \$5,000	5e		00
6. Child/dependent care. Complete worksheet on page 30, and include federal Form 2441	6		00
7. Social Security and railroad benefits, if included in federal income	7		00
8. Retirement benefits deduction			
a. If single, enter \$40,140 or if married filing jointly, enter \$60,210 <input type="checkbox"/>	8a		00
b. Federal Railroad Retirement benefits received	8b		00
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. 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. Home for the aged or developmentally disabled. Complete Part E, line 3	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

Names as shown on return: Dennis A & Edna Cox
 Social Security number: 400-11-5952

18. Health insurance premiums	18		00
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 _____ Financial institution _____ Account number _____ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	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	100	00

C. Credit for income tax paid to other states. See instructions, page 37.

This credit is being claimed for taxes paid to: OR _____ (State name)

1. Idaho tax, Form 40, line 20	1	814	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	5000	00	
3. Idaho adjusted income. See instructions	3	50000	00	
4. Divide line 2 by line 3. Enter percentage here	4	10 %		
5. Multiply line 1 by line 4. Enter amount here	5	81	00	
6. Other state's tax due minus its income tax credits	6	100	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22	7	81	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	1	70	00
2. Credit for Idaho youth and rehabilitation facility contributions	2	80	00
3. Credit for live organ donation expenses	3	90	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23	4	240	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.

- 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
- 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
- List each family member you're claiming:

Family Member's Name First Name Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300).
 Enter here and on Form 40, line 44

4		00
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F. Dependents: (Continued from Form 40, page 1, line 6)

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

Names as shown on return

Dennis A & Edna Cox

Social Security number or EIN

400-11-5952

Part I — Business Income Tax Credits

	Credit Allowed		Carryover	
1. Investment tax credit. Include Form 49	1	25	10	10
2. Credit for production equipment using post-consumer waste	2	10	5	5
3. Promoter-sponsored event credit	3	5		
4. Credit for Idaho research activities. Include Form 67	4	25	10	10
5. Broadband equipment investment credit. Include Form 68	5	50	35	35
6. Small employer investment tax credit. Include Form 83	6	50	25	25
7. Small employer real property improvement tax credit. Include Form 84	7	30	20	20
8. Small employer new jobs tax credit. Include Form 85	8	15	10	10
9. Credit for employer contributions to employee's Idaho college savings account. Include Form ID-529	9	10	5	5
10. Total business income tax credits allowed. Add lines 1 through 9 ...	10	220		

Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:			
1. Investment tax credit. Include Form 49R	1	15	15
2. Broadband equipment investment credit. Include Form 68R	2	20	20
3. Small employer investment tax credit. Include Form 83R	3	10	10
4. Small employer real property improvement tax credit. Include Form 84R	4	10	10
5. Small employer new jobs tax credit. Include Form 85R	5	10	10
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6	65	65

Part III — Nonrefundable Credit From a Prior Year Return

	A	B	C	D	E	F	G
Year							
Nonrefundable Credit							
1. Total nonrefundable credit. Add columns A through G						1	
2. Reserved for tax year 2023						2	
3. Add lines 1 and 2. This is your total credit						3	
4. Enter tax due, plus penalty and interest from applicable form						4	
5. Credit allowed. If line 4 is less than line 3, this is your allowed credit. If line 4 is more than line 3, enter the amount from line 3						5	
6. Credit remaining for future years. Subtract line 5 from line 3. If the result is less than zero, enter zero.....						6	

PLEASE PRINT OR TYPE	Name Dennis Cox			Social Security Number		
	Assumed Business Name (DBA)			400-11-5952		
	Address 9374 Blue Heron			Federal Employer Identification Number		
	City Middleton	State ID	ZIP Code 83644			

Section I. FILING PERIOD. Beginning and ending
MM YY MM YY

State use only

--	--	--	--	--	--	--	--

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

Section II. BUSINESS ACTIVITIES. Check each box below that describes the business activities of your company.

1. <input checked="" type="checkbox"/> Farming	6. <input type="checkbox"/> Landscaping & tree service	11. <input type="checkbox"/> Golf course
2. <input type="checkbox"/> Logging	7. <input type="checkbox"/> Well drilling	12. <input type="checkbox"/> Outfitter
3. <input type="checkbox"/> Construction	8. <input type="checkbox"/> Equipment rental/leasing	13. <input type="checkbox"/> Mining
4. <input type="checkbox"/> Trucking	9. <input type="checkbox"/> Concrete/asphalt/gravel	14. <input checked="" type="checkbox"/> Other (describe) _____
5. <input type="checkbox"/> Manufacturing	10. <input type="checkbox"/> Excavating	

Section III. NONTAXABLE USE. Check each box below that describes the nontaxable use to claim a refund of fuels taxes.

<p>IDAHO TAX-PAID special fuels used in:</p> <ol style="list-style-type: none"> <input type="checkbox"/> Stationary engines <input checked="" type="checkbox"/> Unregistered equipment (list) _____ <input type="checkbox"/> Refrigeration unit with separate tank <input type="checkbox"/> Intrastate motor vehicles off-highway miles (include Form 75-NM) <input type="checkbox"/> IFTA power take-off (PTO) and auxiliary engine allowances (include Form 75-PTO) <input type="checkbox"/> Intrastate motor vehicle PTO and auxiliary engine allowances (include Form 75-PTO) <input type="checkbox"/> Federal, state, and local government motor vehicles <input type="checkbox"/> Aircraft (see instructions) <input type="checkbox"/> Other (describe) _____ 	<p>IDAHO TAX-PAID gasoline* used in:</p> <ol style="list-style-type: none"> <input type="checkbox"/> Stationary engines <input type="checkbox"/> Unregistered equipment (list) _____ <input type="checkbox"/> Refrigeration unit with separate tank <input type="checkbox"/> IFTA auxiliary engine allowance (include Form 75-PTO) <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (include Form 75-PTO) <input type="checkbox"/> Aircraft (see instructions) <input type="checkbox"/> Commercial motorboat <input checked="" type="checkbox"/> Other (describe) <u>ATV</u> <p><small>*Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.</small></p>
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Section IV. TOTAL REFUND OR TAX DUE. Complete the sections on page 2 that apply to you before completing this section.

1. Gasoline tax refund from page 2, Section V, line 5.....	▪	\$	47	00
2. Special fuels tax refund from page 2, Section V, line 6.....	▪		182	00
3. Gasoline use tax due from page 2, Section VI, line 4.....	▪		16	00
4. Special fuels use tax due from page 2, Section VI, line 5.....	▪		33	00
5. Total of sales use tax due from page 2, Section VII, line 8.....	▪		152	00
<input type="checkbox"/> I paid the sales use tax with my sales/use tax return. Permit number. _____				
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	▪		28	00
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	▪			00

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact my paid preparer to discuss it.

SIGN HERE	Authorized Signature		Date	Call (208) 334-7660 in the Boise area or toll-free at (800) 972-7660. MAIL TO: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076
	Title		Daytime Phone	
Paid Preparer's Signature		Preparer's EIN, SSN, or PTIN		
Address		Phone		

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1. Total tax-paid gallons purchased from all sources (whole gallons).....	100	100	125	150		200	200	
2. Total nontaxable gallons (whole gallons).....	100	100	125	150		200	200	
3. Tax rate.....	.32	.07	.06	.32	.232	.32	.349	
4. Fuels tax refund.....	32	7	8	48		64	70	
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....								47
6. Special fuels tax refund. Add line 4, columns D, E, F, and G. Enter here and on page 1, Section IV, line 2.....								182

Section VI. FUELS USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel**	E Propane	F CNG	G LNG	H Totals
1. Total taxable gallons (whole gallons).....		100	150			50	50	
2. Tax rate.....	.32	.07	.06	.32	.232	.32	.349	
3. Fuels tax due.....		7	9			16	17	
4. Gasoline tax due. Add line 3, columns A, B and C. Enter here and on page 1, Section IV, line 3.....								16
5. Special fuels tax due. Add line 3, columns D, E, F, and G. Enter here and on page 1, Section IV, line 4.....								33

Section VII. SALES USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel**	E Propane	F CNG	G LNG	H Totals
1. Number of gallons from Section V, line 2.....	100	100	125	150		200	200	
2. Average price per gallon (carry 4 decimal places x.xxxx).....	3.75	3.25	4.25	3		3.25	3.25	
3. State fuels tax per gallon.....	.32	.07	.06	.32		.32	.349	
4. Federal fuels tax per gallon.....	.184	.194	.219	.244		.183	.42	
5. The base cost per gallon (subtract 3 & 4 from line 2).....	3.246	2.986	3.971	2.436		2.747	2.481	
6. Total amount subject to sales use tax (multiply line 1 by line 5).....	325	299	496	365		549	496	
7. Sales use due (multiply line 6 by 6%).....	19	18	30	22		33	30	
8. Sales use tax due. Add line 7, columns A through G. Enter here and on page 1, Section IV, line 5.....								152

** Includes biodiesel and biodiesel blends

Amended Return? Check the box. State Use Only

For calendar year 2022 or fiscal year beginning , ending

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

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

- 1. [X] 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.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

Income summary table with 4 columns: Line number, Description, Amount, Total

Tax Computation. See instructions, page 8.

Tax computation table with 4 columns: Line number, Description, Amount, Total

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 21 792 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 27 792 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 33 802 00

Donations. See instructions, page 10. I want to donate to:

34. Idaho Nongame Wildlife Fund 5 35. Idaho Children's Trust Fund 5
 36. Special Olympics Idaho 5 37. Idaho Guard & Reserve Family 5
 38. American Red Cross of Idaho Fund 5 39. Veterans Support Fund 5
 40. Idaho Food Bank Fund 5 41. Opportunity Scholarship Program 5
 42. **Total Tax Plus Donations.** Add lines 33 through 41 42 842 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 51 842 00
 52. Penalty 10 Interest from the due date 5 Enter total 52 15 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 53 650 00
 54. **Total Due.** Add lines 51 and 52, then subtract line 53 54 207 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 _____



Names as shown on return

Ted N Noon

Social Security number or EIN

400-44-5950

Part I — Business Income Tax Credits

	Credit Allowed		Carryover	
1. Investment tax credit. Include Form 49	1			
2. Credit for production equipment using post-consumer waste	2			
3. Promoter-sponsored event credit	3			
4. Credit for Idaho research activities. Include Form 67	4			
5. Broadband equipment investment credit. Include Form 68	5			
6. Small employer investment tax credit. Include Form 83	6			
7. Small employer real property improvement tax credit. Include Form 84	7			
8. Small employer new jobs tax credit. Include Form 85	8			
9. Credit for employer contributions to employee's Idaho college savings account. Include Form ID-529	9			
10. Total business income tax credits allowed. Add lines 1 through 9 ...	10			

Part II — Tax from Recapture of Business Income Tax Credits

Tax from recapture of:			
1. Investment tax credit. Include Form 49R	1		
2. Broadband equipment investment credit. Include Form 68R	2		
3. Small employer investment tax credit. Include Form 83R	3		
4. Small employer real property improvement tax credit. Include Form 84R	4		
5. Small employer new jobs tax credit. Include Form 85R	5		
6. Total tax from recapture of business income tax credits. Add lines 1 through 5	6		

Part III — Nonrefundable Credit From a Prior Year Return

Year	A	B	C	D	E	F	G
	2012	2013	2016	2017			
Nonrefundable Credit	100	200	150	200			
1. Total nonrefundable credit. Add columns A through G						1	650
2. Reserved for tax year 2023						2	
3. Add lines 1 and 2. This is your total credit						3	650
4. Enter tax due, plus penalty and interest from applicable form						4	857
5. Credit allowed. If line 4 is less than line 3, this is your allowed credit. If line 4 is more than line 3, enter the amount from line 3						5	650
6. Credit remaining for future years. Subtract line 5 from line 3. If the result is less than zero, enter zero.....						6	0

Amended Return? Check the box. State Use Only

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 _____

Please Print or Type	Your first name and initial Ted M	Your last name Norris	Your Social Security number (SSN) 400-11-5956	<input type="checkbox"/> Deceased in 2022
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2022
	Current mailing address 13 Winners Circle Dr			Forms and instructions available at tax.idaho.gov
	City Horseshoe Bend	State ID	ZIP code 83626	

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 1 6b. Spouse _____ 6c. Dependents 2 6d. Total household 3

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)
John	Norris	400-11-5970	06/01/2000
Sam	Norris	400-11-5971	10/19/2001

Income. See instructions, page 7.

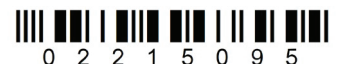
7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. Include a complete copy of your federal return	7	26125	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	26125	00
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R	10		00
11. Total Adjusted Income. Subtract line 10 from line 9	11	26125	00

Tax Computation. See instructions, page 8.

Standard Deduction for Most People Single or Married Filing Separately: \$12,950 Head of Household: \$19,400 Married Filing Jointly or Qualifying Widow(er): \$25,900	12. Check	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. State and local income or general sales taxes included on federal Schedule A	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 8, to determine amount if not standard	16	19400	00
	17. Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero	17	6725	00
	18. Qualified business income deduction	18	5225	00
	19. Idaho taxable income. Subtract line 18 from line 17	19	1500	00
	20. Tax from tables or rate schedule. See instructions, page 53	20	15	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.



21. Tax amount from line 20 21 15 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 15 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 15 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 15 00

Payments and Other Credits.

43. Grocery Credit. Computed amount from worksheet on page 11 300
To receive your grocery credit, enter the computed amount on line 43 43 300 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 46 100 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 50 400 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 55 385 00
 56. **Refund** 385 **Apply to 2023**

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

• Routing No.

3	2	4	6	0	6	1	2	3
---	---	---	---	---	---	---	---	---

 • Account No.

9	8	7	6	5	4	3	2	1											
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--

 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 -385 00
 59. Refund from original return plus additional refunds 59 50 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 -335 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
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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 checkboxes for Single, Married filing jointly, Married filing separately, Head of household, and Qualifying widow(er).

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

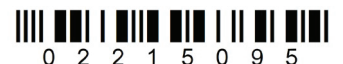
Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, and Dependent's birthdate.

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

Tax Computation section including checkboxes for standard deduction and itemized deductions, and a table for tax calculation.

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.

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Other Taxes. See instructions, page 10.

28. Fuels use tax due. Include Form 75 28 00
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 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:

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 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 11 100
To receive your grocery credit, enter the computed amount on line 43 43 100 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
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 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
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 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 55 100 00
 56. **Refund** 100 **Apply to 2023** 56

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 P012345678	Taxpayer's phone number (208) 332-6632
Preparer's address		State	ZIP code
		Preparer's phone number	

