

# 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 Commision
(208) 334-7782
bill.hofstra@tax.idaho.gov

# State Tax Commission Form 40 2022 Individual Income Tax Return

See page 7 o	Return? Check the box.  If the instructions for the reasons	State Us	se Only				
	d enter the number that applies.						
	year 2022 or fiscal year beginning	· · · · · · · · · · · · · · · · · · ·					
Your firs	t name and initial √	Your last name Adamson		Your Social Security number (S 400-11-5954	SSN)	Dece in 202	
Spouse, Mark Mark Mark	's first name and initial N	Spouse's last name Adamson		Spouse's Social Security numb	er (SSN)	Dece in 202	
Current mailing address  Forms and instru							
1030 N Main St tax.idah City State ZIP code Foreign country (if not U.S.)							
City Pocate							
Filing Stat	tus. Check only one box. If ma	arried filing jointly or s	separately, enter	spouse's name and Social	Security	number abo	ve.
1	Single 2. Married filing jointly	g 3. Married fili separately		ead of 5. Qualif with q	ying wid ualifying	ow(er) dependents	
Household	. See instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. Enter "1" on lines	6a and	6b, if they apply	/.
6a. Your	rself 1 6b. Spouse	e 6c. Depe	endents 2	6d. Total household 3			
	ependents below. If you have				ner on li	ne 6c	
		·				endent's birthdate	е
	Dependent's first name	Dependent's la	st name	Dependent's SSN		(mm/dd/yyyy)	$\neg$
Bob		Adamson		400-90-7080	+	01/2000	4
Sally		Adamson		400-45-6789	10/1	19/2001	4
							4
	ee instructions, page 7.						
-	your federal adjusted gross in				_	1000	
	e a complete copy of your fed ons from Form 39R, Part A, lin				8	-1000	00
	Add lines 7 and 8				9	-1000	00
	ections from Form 39R, Part B				10	1000	00
	Adjusted Income. Subtract lir				11	-1000	00
	outation. See instructions, p						
Standard Deduction for Most People	a. If age 6	5 or older		urself			
Single or		parent or someone else					
Married Filing Separately: \$12,950		ent, check here and en					
Head of	13. Itemized deductions. In	nclude federal Schedul	e A. Federal limits	s apply	13		00
Household:   14. State and local income or general sales taxes included on federal Schedule A							00
\$19,400	15. Subtract line 14 from li	•			15	4.4050	00
Married Filing Jointly or	To: Otaridara doddotion: O				16	14350	00
Qualifying Widow(er):	17. Subtract the <b>larger</b> of				17		00
\$25,900	18. Qualified business income				18 19		00
19. Idaho taxable income. Subtract line 18 from line 17					20		00
20. Tax from tables or rate schedule. See instructions, page 53							1 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.

	ALIO State Tou Commission	Farms 44		0000	( (	
_ /	THO State Tax Commission	Form 40		2022	(continu	
	Tax amount from line 20		21			00
	dits. Limits apply. See instructions, page 9.					
	Income tax paid to other states. Include Form 39R and a copy of other states' returns • 22	00				
	Total credits from Form 39R, Part D, line 4. Include Form 39R	00				
	Total business income tax credits from Form 44, Part I, line 10. Include Form 44	00				
	Idaho Child Tax Credit. Computed amount from worksheet on page 10      25	00		1		
	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
	er Taxes. See instructions, page 10.					
	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
	nations. 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
	ments 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		320	00
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 4					•
44.	Maintaining a home for family member age 65 or older or developmentally disabled. Include Form		44			00
	Special fuels tax refund Gasoline tax refund Include Form		45			00
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		46		200	00
	2022 Form 51 estimated payments and amount applied from 2021 return		47			00
	Paid by entity • Withheld • ABE • See instruction		48			00
			49			00
	Tax Reimbursement Incentive credit - Claim of Right credit - See instructi  Total Payments and Other Credits. Add lines 43 through 49		50	1	520	
	Due or Refund. See instructions, page 12.		30	1		00
	Tax Due. If line 42 is more than line 50, subtract line 50 from line 42	_   _				00
			52	1		+
52.	·		52			00
E 2	Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal  Nonrefundable credit from a prior year return. See Form 44 instructions		50	Т		100
53.	, ,		53	-		00
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53		54			00
55.	·	•••••	55		520	00
56.	Refund • 520 Apply to 2023 •					
57.	Direct Deposit. See instructions, page 13. • Check if final deposit destination is outsi	ide the U.	S.		· X Check	kina
■ Rou	ting 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 Account:		
Δm	ended Return Only. Complete this section to determine your tax due or refund. See instru	ctions				П
	Total due (line 54) or overpaid (line 55) on this return		58			00
			59			00
59.	Tax paid with original return plus additional tax paid		60			+
	Amonded tax due or refund. Add lines 59 and 50 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.										
	Your signature (required)		Spouse's signature	(if a joint return, both must sign)		Date					
Sign	•		•	•							
Here	Paid preparer's signature	Preparer's EIN, S	SN, PTIN	Taxpayer's phone number							
	•		•								
Prepa	rer's address	State	ZIP code	Preparer's phone number							

# State Tax Commission Form 40 2022 Individual Income Tax Return

Am	ended F	Returi	1? Check	the box.	• 🗆	State U	se Only							
				r the reasons										
to a	mend, and	l enter	the number	that applies.	<u> </u>									
For	calendar	year 2	022 or fisca	al year beginnir	ng	, ending								
- Iybe	Your first		and initial		Your last name Cook				Your Social Security number (\$400-11-5951	SSN)		Dece		
Print or Type	Spouse's	s first n	ame and ini	tial	Spouse's last n	ame			Spouse's Social Security number (SSN)  Dece in 20:					
se Prii	Current r	_	address Rd						Forms and instruction			ole at		
121 Torch Rd														
Fili	iling 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 separately 4. Head of household 5. With qualifying dependents													
Hou	usehold.	See i	nstruction	<b>s, page 7.</b> If so	meone can clai	m you as	a dependent,	leave	line 6a blank. Enter "1" on lines	6a a	and 6b, if th	hey apply	<i>'</i> .	
	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													
									Form 39R. Enter total numb	ner o	n line 6c			
Lic	-			-		-		40 011			Dependent'		е	
		Depend	dent's first na	ame		endent's la	ast name	Т	Dependent's SSN	(mm/dd/yyyy)				
$\vdash$	Sally				Cook							01/2000		
$\vdash$	Suzy				Cook				400-11-5963	-	0/19/200		_	
Ŀ	Sammy				Cook				400-11-5964	_	1/08/200			
Ŀ	Sandy				Cook			400-11-5965	1	1/08/200	09			
Inc	ome. Se	e ins	tructions	, page 7.										
7.	Enter y	our fe	ederal adju	ısted gross in	come from fed	leral Fori	m 1040 or 10	040-SF	R, line 11.					
									•	7	1	12398	-	
										8	1	4855 17253	00	
										9 10		46064	00	
										11		71189	00	
				nstructions,		<i></i>				11		7 1 100	00	
			on. See n	istructions,	page o.									
⊅€	tandard eduction			a. If age 6	35 or older		<b>.</b> [	You	ırself • Spouse					
	or Most People	12.	Check —	b. If blind					ırself • Spouse					
s	ingle or				parent or some			_						
Mar Se	ried Filing parately: 312,950				lent, check he		-				,			
l	Head of	13.	Itemized	deductions. I	nclude federal	Schedu	le A. Federal	l limits	apply	13		32289	00	
Household:  14. State and local income or general sales taxes included on federal Schedule A								14		1000	00			
					-				A, enter zero	15		31289	00	
J	ried Filing ointly or								ount if not standard •	16		25900	00	
	ualifying idow(er):			_					o, enter zero	17		39900 500	00	
	S25,900 <sup>2</sup>									18			00	
19. Idaho taxable income. Subtract line 18 from line 17						19 20		39400	00					
20. Tax from tables or rate schedule. See instructions, page 53							<u> </u> 20	l	1900	UU				

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.

ID/	HO State Tax Commission		For	rm 40	0	<b>2022</b> (	continu	ed)
21.	Tax amount from line 20				21		1900	00
Cre	dits. Limits apply. See instructions, page 9.							
22.	Income tax paid to other states. Include Form 39R and a copy of other states' re	eturns 🛚 🛭	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	m 44 🛭	24	00	1			
25.	Idaho Child Tax Credit. Computed amount from worksheet on page 10		25 164	0 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
Oth	er 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	r)		•	29			00
30.	Total tax from recapture of income tax credits from Form 44, Part II, line 6. I	Include For	m 44		30			00
31.	Tax from recapture of qualified investment exemption (QIE). Include Form 4	49ER		•	31			00
32.	Permanent building fund tax.							
	Check the box if you received Idaho public assistance payments for 2022				32			00
	Total Tax. Add lines 27 through 32			•	33		270	00
	nations. See instructions, page 10. I want to donate to:							
34.	Idaho Nongame Wildlife Fund • 35. Idaho Children's Tru							
36.	Special Olympics Idaho 37. Idaho Guard & Rese							
38.	American Red Cross of Idaho Fund   39. Veterans Support F	und	······ • <u> </u>					
	Idaho Food Bank Fund 41. Opportunity Scholar							
	Total Tax Plus Donations. Add lines 33 through 41				42		270	00
-	ments and Other Credits.							
43.	Grocery Credit. Computed amount from worksheet on page 11					I		T
	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					1		
	Maintaining a home for family member age 65 or older or developmentally disa				44			00
	Special fuels tax refund Gasoline tax refund		le Form 75		45			00
	Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho				46			00
47.	, ,				47		270	00
			structions		48			00
	Tax Reimbursement Incentive credit  Claim of Right credit		e instructions .		49			00
	Total Payments and Other Credits. Add lines 43 through 49				50		270	00
	Due or Refund. See instructions, page 12.							
	Tax Due. If line 42 is more than line 50, subtract line 50 from line 42					1		00
52.	, <u> </u>				52			00
	Check box if penalty is caused by an unqualified Idaho medical savings acc				-	ı		
	Nonrefundable credit from a prior year return. See Form 44 instructions				53			00
54.	•				54			00
55.	•			•	55			00
56.	Refund • Apply to 2023							
57.	Direct Deposit. See instructions, page 13. •	destination	is outside t	he U.	S.		Checl	kina
■ Rou	uting No. • Account No.					Type of *  Account: •	Savin	U
	ended Return Only. Complete this section to determine your tax due or							
	Total due (line 54) or overpaid (line 55) on this return				58			00
	Refund from original return plus additional refunds				59			00
	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
•[	— Order perialities of perjury, i declare that to the best of my knowledge and belief t	this return is	true, correct,			ete. See in		
Sigr	Your signature (required) Spouse's signature (if a junta of the signature	joint return, both r	must sign)			Date		
	Paid preparer's signature Preparer's EIN. SSN. I	PTIN	Ī٦	axpav	er's i	phone num	ber	

Sign Here Paid preparer's signature Preparer's address Spouse's signature (if a joint return, both must sign)

Preparer's EIN, SSN, PTIN

Taxpayer's phone number

Preparer's address State ZIP code Preparer's phone number

Page 2 of 2



# Form 39R Resident Supplemental Schedule

	Names as shown on return Sam N Cook			Social Sec 400-11			:r	
A.	A. Additions. See instructions, page 27.							
	1. Federal net operating loss deduction included on Form 4	40, line 7			٠	1		00
	2. Capital loss carryover incurred outside the state before before	becoming an Ida	aho resi	dent	٠	2	200	00
	3. Non-Idaho state and local bond interest and dividends				•	3	3400	00
	4. Idaho college savings account withdrawal				٠	4	1100	00
	5. Bonus depreciation. Include federal Form 4562s							ļ
	Check the box if you have a current year loss limitation	, see instruction	ns •	]	٠	5	100	00
	Other additions. Include explanation					6		00
	7. Total additions. Add lines 1 through 6. Enter here and or	n Form 40, line	3		•	7	4855	00
B.	1,7,1							
							105	
	Idaho net operating loss carryback	Enter total her				1	105 100	-
	2. State income tax refund, if included in federal income					2		-
	3. Interest from U.S. government obligations					3	50	00
	4. Energy efficiency upgrades		•••••		•	4	800	00
	<ol> <li>Alternative energy device deduction         Year</li> </ol>							
	Acquired Type of Device Total Cost	Percentage						
	a. <u>2022</u> \$ X	40% = 58	a •	500	00			
	b. 2021 \$ X	20% = 51	o •	500	00			
	c. 2020 \$ X	20% = 50	c •	500	00			
	d. 2019 \$ X	20% = 56	d   •	500	00			
	e. Add lines 5a through 5d. Can't exceed \$5,000				٠	5e	2000	00
	6. Child/dependent care. Complete worksheet on page 30,	, and include fe	deral Fo	rm 2441	٠	6	2250	00
	7. Social Security and railroad benefits, if included in federal	al income			٠	7	3000	00
	8. Retirement benefits deduction							
	a. If single, enter \$40,140 or if married filing jointly, ent	ter \$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, ent	ter zero	8d	20140	00			
	e. Qualified retirement benefits included in federal inco	ome	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 600	Interes	st 400					
	Financial institution Bank of America Account	nt number 123	456789			13	1000	00
	14. Idaho college savings program					14	400	00
	15. Home for the aged or developmentally disabled. Comple	ete 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

Form	39R	2022	(continued)

_	ames as shown on return Socia Sam N Cook 400								urity  -59		per			
	18.	Health insurance	e premiums							18		300	00	
	19.	Long-term care i	insurance						•	19	1	200	00	
	20.	Workers' compe	nsation insuran	ıce					•	20		200	00	
	21.	Bonus depreciat	ion. Include Fo	rm 4562s					. •	21		100	00	
	22.			count. Cont America	ributions 9900  Account number	lı	nterest <u>1</u>	00	-					
					first-time home b			tions.	•	22	10	0000	00	
	23.	Other subtraction	ns. Include exp	lanation					•	23		500	00	
	24.				rough 7, and 8f th					24	46	6064	00	
C.	Cre	dit for income ta	ax paid to othe	r states. See ir	nstructions, page	<b>⊋ 37.</b>								
	This	s credit is being cl	laimed for taxes	s paid to:						(St	ate name)			
	1	Idaho tay Form	40 line 20			ſ	1		00					
		Federal adjusted	d gross income	earned in other	state adjusted fo	r [	2		00	inc	clude a copy come tax retu	ırn an	nd	
	3.					F	3		00	for	eparate For each state f	or wh		
	Idaho adjusted income. See instructions									ac	redit is claim	ied.		
		_		_		-				5			00	
					lits					6			00	
	7.	Enter the smalle	r of lines 5 or 6	here and on Fo	orm 40, line 22				. •	7			00	
D.	Cre	dits for Idaho ed	lucational enti	ty and Idaho y	outh and rehabil kpenses. See ins	itation								
		-	_		S					1			00	
				-	contributions					2			00	
	3.	Credit for live or	gan donation ex	xpenses					. •	3			00	
	4.	Total credits. Add	d lines 1 throug	h 3. Enter total	here and on Form	1 40, line	∋ 23			4			00	
E.		ntaining a home elopmental disa			or older or a fam 39.	nily mer	nber with	ıa						
	1.				ily member age 6 ne-half of that per						Yes	No	J	
	2.	Did you maintain (including you ar	n a home for a	n immediate fa ) and provide m	mily member with ore than one-half	n a deve of that p	elopmenta erson's su	l disability upport?	<i>!</i>		Yes	No	J	
	3.	List each family	member you're	claiming:					,	_		•		
		Family N	/lember's Name Last	Name	Family Member's Social Security Number		nship to Perso ng Return	į E	ily Me Birthd m/dd/	ate	Develo	k Here pmenta		
								,		,,,,,		$\overline{}$		
											$\dashv$ ;	=		
											$\dashv$ :	$\dashv$		
	4.	Total amount cla	 nimed (\$100 for	each qualifying	member but not i	l more tha	an \$300).						00	
— F.	Der				line 6)					4	<u> </u>		00	
••	First Name			, ,				Social Security Numbe		r	Birthda (mm/dd/y			
Ta	ammy	/						400-11-5966		1	12/12/2010	1 J J J		
Andy				Cook 400-11-						-	04/17/2011		_	
Brandy				Cook 400-1				11-5968		10/31/2012				
	ranay						•	100 11 0000			10/01/2012			

EFO00088 Page 2 of 2 09-16-2022v7



# Form 39R Resident Supplemental Schedule

	mes as Sam N		urity number -5951				
<u>A.</u>	Add	litior	s. See instructions, page 27.				
	1.	Fed	eral net operating loss deduction included on Form 40, line 7		•	1	00
	2.	Сар	tal loss carryover incurred outside the state before becoming an Idaho resi	dent	•	2	00
	3.	Non	Idaho state and local bond interest and dividends		•	3	00
	4.	ldah	o college savings account withdrawal		•	4	00
	5.		us depreciation. Include federal Form 4562s	_			
			eck the box if you have a current year loss limitation, see instructions  •	-	•	5	00
			er additions. Include explanation		•	6	00
_			additions. Add lines 1 through 6. Enter here and on Form 40, line 8		•	7	00
B.			ions. See instructions, page 29. o net operating loss carryover				
	٠.		o net operating loss carryback • Enter total here			1	00
	2		e income tax refund, if included in federal income		_	2	00
			est from U.S. government obligations		-	3	
			gy efficiency upgrades		•		00
			rative energy device deduction		•	4	00
	0.	7 (110	Year				
			Acquired Type of Device Total Cost Percentage	1-			
		a.	2022 \$ X 40% = 5a •		00		
		b.	2021 \$ X 20% = 5b •		00		
		C.	2020 \$ X 20% = 5c •		00		
		d.	2019 \$ X 20% = 5d •	0	00		
		e.	Add lines 5a through 5d. Can't exceed \$5,000		•	5e	00
	6.	Chil	d/dependent care. Complete worksheet on page 30, and include federal Fo	rm 2441	•	6	00
	7.	Soc	al Security and railroad benefits, if included in federal income		•	7	00
	8.	Reti	rement 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	0	00		
		C.	Social Security benefits received 8c	0	00		
		d.	Line 8a minus lines 8b and 8c. If less than zero, enter zero 8d	0	00		
		e.	Qualified retirement benefits included in federal income • 8e	0	00		
		f.	Enter the smaller of line 8d or 8e here		•	8f	00
	9.	Tecl	nological equipment donation		•	9	00
	10.	ldah	o capital gains deduction. Include Form CG		•	10	00
	11.	Acti	e duty military pay earned outside of Idaho		•	11	00
	12.	Ado	otion expenses		•	12	00
	13.	ldah	o medical savings account. Contributions Interest				
		Fin	ancial institution Account number		•	13	00
	14.		o college savings program		•	14	00
	15.	Hon	e for the aged or developmentally disabled. Complete Part E, line 3		•	15	00
	16.	ldah	o lottery winnings, less than \$600 per prize		• [	16	00
	17.	Inco	me earned on a reservation by an American Indian		•	17	00

Form 39R 2022

								Social Sec 400-11			oer		
	18.	Health insurance	e premiums						. •	18			00
	19.	Long-term care i	insurance						•	19			00
	20.	Workers' compe	nsation insuran	ice					-	20			00
	21.	Bonus depreciat	ion. Include Fo	rm 4562s					. •	21			00
	22.				ributions								
				ttaat that I am a						00			
	00		-		a first-time home b	•			ı	22			00
								•••••	•	23			00
	24.				rough 7, and 8f th					24			00
C.	Cre	dit for income ta	ax paid to othe	r states. See ir	nstructions, page	e 37.							
	This	s credit is being cl	laimed for taxes	s paid to:						(St	ate nar	me)	
	1.	Idaho tax. Form	40. line 20			[	1		00				
		Federal adjusted			inc	lude a come ta	x returr	n and					
	0					F	2		00	u 3	eparat each s		
	Idaho adjusted income. See instructions										redit is		
		•	-	_		_	4		%		Т		<u> </u>
										5			00
					lits					6			00
_					orm 40, line 22				. •	7			00
D.	Cre faci	dits for Idaho ed ility contribution	ducational enti s. and live ord	ity and Idaho y ian donation e	outh and rehabil xpenses. See ins	itation struction	ns. page	37.					
		-	_		S				. 1	1			00
				-	contributions					2			00
			-	•						3			00
	4	Total credits Add	d lines 1 throug	h 3 Enter total	here and on Form	n 40 line	23			4			00
E.	Mai		for a family m	nember age 65	or older or a fam								
		•	-		ily member age 6	5 or old	er (not ind	cludina					
		you and your sp	ouse) and prov	ide more than o	ne-half of that per	rson's sı	upport?				Yes		No
	2.	Did you maintain (including you ar	n a home for a	n immediate fa	mily member with ore than one-half	n a deve	elopmenta erson's si	al disability	<u>'</u> [		Yes		No
	3.	List each family		, .		o		- P P - 11					
			Member's Name		Family Member's	Relation	ship to Pers	on Fami	ily Me	mber	r's	Check H	Here if
		First Name	Last	Name	Social Security Number	Fili	ng Return		Birthd: m/dd/			Developn Disab	
													1
_											$\dashv$		٦
											-	Ļ	_
	4.	Total amount cla	nimed (\$100 for on Form 40, line	each qualifying e 44	member but not	more tha	an \$300).			4			00
F.	Dep	pendents: (Conti											
		First Name		Last Name Social Secu					ımber			Birthdate m/dd/yyy	v)
Ca	Candy			Cook 400-11				00-11-5969			03/14/2	,,,,	,,
Willy				Cook 400-11				11-5970		-	06/24/2		
Bil	Billy			Cook 400-1				11-5971		02/04/2017			
	Sill y						•						

# State Tax Commission Form 40 2022 Individual Income Tax Return

Ame	nded R	eturr	? Check the	e box.	- 🗀	State U	se Only					
			structions for th									
to am	nend, and	enter	the number th	at applies.	<u>-</u>							
For c	alendar y	year 2	022 or fiscal y	ear beginnin	ıg	, ending						
Type	Your first Dennis		and initial		Your last n Cox	ame			Your Social Security number (400-11-5952	SSN)		ceased 2022
Print or Type	Spouse's Edna	first n	ame and initial		Spouse's la	ast name			Spouse's Social Security num 400-11-5953	ber (S	, 11 1 50	ceased 2022
Current mailing address Forms and instru												
9374 Blue Heron tax.ida City State ZIP code Foreign country (if not U.S.)								ho.g	jov			
9374 Blue Heron   tax.idal												
Filin	ng Stati	us. C	heck only on	e box. <b>If ma</b>	arried filin	g jointly or	separately, e	enter s	spouse's name and Social	Secu	ırity number ab	ove.
1	ı. 🔲 s	ingle	2.	Married filing jointly	3.	Married fi			ead of usehold 5. Quali	fying y qualify	widow(er) ving dependents	
Hous	sehold.	See i	nstructions,	page 7. If so	meone can	claim you as	a dependent,	leave	line 6a blank. Enter "1" on line	s 6a a	ınd 6b, if they app	oly.
6	a. Yours	self _1		6b. Spouse	<sub>=</sub> 1	6c. Dep	endents		6d. Total household 2			
List	vour de	pend	ents below. I	f vou have	more than	four depend	dents. contin	ue on	Form 39R. Enter total num	ber o	n line 6c.	
	ist your dependents below. If you have more than four dependents, continue on Form 39R. Enter total number on line 6c.  Dependent's birthdate  Dependent's first name  Dependent's first name  Dependent's SSN  (mm/dd/yyyy)											
	L	epend	lent's first name	e T		Dependent's ia	ast name		Dependent's SSN	$\overline{}$	(mm/dd/yyyy)	
										+		-
										+		_
										_		_
L												ᆜ
			tructions, p	-	,		4040 44	0.40.01	D. I. 44			
7.	•		-	•			m 1040 or 10		K, line 11. ■	7	5000	0 00
8				•						8	100	+
										9	50100	<del></del>
10.	Subtrac	ctions	from Form 3	39R, Part B	, line 24. I	nclude Form	39R			10	100	0 00
11.	Total A	djust	ed Income.	Subtract lin	ne 10 from	line 9			•	11	50000	00 0
Tax	Comp	utatio	on. See inst	tructions, p	page 8.							
Sta	ndard luction		а	_ L If age 6	5 or older			ر ا You	ırself ■ X Spouse			
	Most eople	12	Check — b	-			_		urself • 🗶 Spouse			
	ngle or	12.					e can claim y	_				
Marri Sep	ed Filing arately: 2,950						nter zero on					
		13.	Itemized de	eductions. Ir	nclude fed	eral Schedu	le A. Federa	l limits	apply	13		00
Head of Household: 14. State and local income or general sales taxes included on federal Schedule A								14		00		
	9,400				•				A, enter zero	15	0070	00
Joi	ed Filing I								ount if not standard •	16	28700	_
	alifying low(er):			•					o, enter zero	17	21300	+
	25,900								······	18 19	2420	00 00
										20	21300	4 <b>00</b>
		20.	TUX ITOITI LA	Sico oi iale	Soriodule	. Joe manue	nono, page	· · · · · · · · · · · · · · · · · · ·		120	014	T   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.



EFO00089 09-16-2022v11

	HO State Tax Commission	orm 4	40	2022	(continu	ed)		
21.	Tax amount from line 20				21		814	00
	dits. Limits apply. See instructions, page 9.						<u> </u>	-
	Income tax paid to other states. Include Form 39R and a c	copy of other states' returns	22	81 0	0			
	Total credits from Form 39R, Part D, line 4. Include For	· · ·		40 0	_			
	Total business income tax credits from Form 44, Part I,	<u></u>		20 0	_			
	Idaho Child Tax Credit. Computed amount from worksh	F		0	!			
	Total Credits. Add lines 22 through 25				26	Τ	541	00
	Subtract line 26 from line 21. If line 26 is more than line				27	1	273	
	er Taxes. See instructions, page 10.	1						
	Fuels use tax due. Include Form 75				28		49	00
	Sales/use tax due on untaxed purchases (online, m	-		152				
	Total tax from recapture of income tax credits from For	30		65	_			
	Tax from recapture of qualified investment exemption (	31			00			
	Permanent building fund tax.	QIL). Molado i omi 40Lit			01			00
02.	Check the box if you received Idaho public assistance	payments for 2022		. $\Box$	32	Blind	<del>10</del>	00
33.	Total Tax. Add lines 27 through 32				33	+	539	-
	ations. See instructions, page 10. I want to dor				1			-
		Idaho Children's Trust Fund						
		Idaho Guard & Reserve Family						
38.		Veterans Support Fund						
40	Idaho Food Bank Fund 41.	Opportunity Scholarship Progra						
	Total Tax Plus Donations. Add lines 33 through 41				42	1	539	00
	ments and Other Credits.				1			100
	Grocery Credit. Computed amount from worksheet on	page 11	<b>220</b>					
	To receive your grocery credit, enter the computed a				43		220	00
	To donate your grocery credit to the Cooperative Welfare F							
44.	Maintaining a home for family member age 65 or older o				44			00
45.			le Form 75		45		229	_
	Idaho income tax withheld. Include Form W-2s and an				46		3000	-
47.		-	•		47		200	-
48.		ABE • 200 See ins			48		400	-
	Tax Reimbursement Incentive credit ■ 100 Claim		e instructions		49	1		00
	Total Payments and Other Credits. Add lines 43 thro				50			00
	Due or Refund. See instructions, page 12.				<u> </u>			
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 5	0 from line 42		• 51				00
	Penalty Interest from the due date	Enter total			52			00
	Check box if penalty is caused by an unqualified Idaho	medical savings account withdr	rawal	•				
53.	Nonrefundable credit from a prior year return. See Form				53			00
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53				54			00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42				55		3710	00
56.		y to 2023 225						
E 7			!4-!-!-	- 41 1	10			
57.	Direct Deposit. See instructions, page 13. • Cho	<del></del>		tne	J.S.	Type of •	Check	king
<ul><li>Rout</li></ul>	ting 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	8   1	Account: .	X Savin	gs
Ame	ended Return Only. Complete this section to determ	nine your tax due or refund. Se	e instructi	ons.	丅			
	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
	Amended tax due or refund. Add lines 58 and 59 then				61	1		00
<u> </u>	Within 180 days of receiving this return, the Idaho State To				1	rer identifia	ed helow	1
•	Under penalties of perjury, I declare that to the best of my							
	Your signature (required)	Spouse's signature (if a joint return, both r				Date		
Sign	•	-						
Here		Preparer's EIN, SSN, PTIN		Тахра	ayer's	phone num	ber	
	1 -	l <b>-</b>		ı				

Preparer's address State ZIP code Preparer's phone number

EFO00089



# Form 39R Resident Supplemental Schedule

		as shown on return Social Security A & Edna Cox 400-1				
A.	Add	ditions. 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	٠	4		00
	5.	Bonus depreciation. Include federal Form 4562s				
		Check the box if you have a current year loss limitation, see instructions • X		5		00
		Other additions. Include explanation		6		00
		Total additions. Add lines 1 through 6. Enter here and on Form 40, line 8	•	7	100	00
B.		btractions. See instructions, page 29. Idaho net operating loss carryover • 100				
	1.				100	
	0	Idaho net operating loss carryback • Enter total here		1	100	†
		State income tax refund, if included in federal income		2		00
		Interest from U.S. government obligations		3		00
		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
		Idaho capital gains deduction. Include Form CG		10		00
		Active duty military pay earned outside of Idaho		11		00
		Adoption expenses		12		00
		. Idaho medical savings account. Contributions Interest				-
		Financial institution Account number		13		00
	14	Idaho college savings program		14		00
		. Home for the aged or developmentally disabled. Complete Part E, line 3		15		00
		. Idaho lottery winnings, less than \$600 per prize		16		00
		Income earned on a reservation by an American Indian		17		00
	17.	moomo camed on a receivation by an American mulan		''		100



		is shown on return							ocial Sec 400-11			oer		
	18.	Health insurance	e premiums							•	18			00
	19.	Long-term care i	insurance								19			00
	20.	Workers' compe	nsation insuran	ce						•	20			00
	21.	Bonus depreciat	ion. Include Fo	rm 4562s						•	21			00
	22.	First-time home b	ouyer savings ac	count. Cont	ributions		ntere	est						
					Account number									
		■ By check	king the box, I a	ttest that I am a	a first-time home b	uyer. S	ee in	structior	ıs.	٠	22			00
	23.	Other subtraction	ns. Include exp	lanation						•	23			00
	24.				rough 7, and 8f th						24		100	00
C.	Cre	edit for income ta	ax paid to othe	r states. See ii	nstructions, page	37.								
	Thi	s credit is being cl	laimed for taxes	s paid to:	OR						(St	ate nan	ne)	
	1.	Idaho tax, Form	40, line 20				1		814	00		l l		_
	2.				state adjusted for		2		5000	00	inc	ome tax	opy of th	nd
	3						3		50000	-			Form 3 ate for w	
						i	4		10 °	100	a c	redit is o	claimed.	
		•	-	_							5		81	00
		. ,			lits						6			00
											7			00
<u>D</u> .					orm 40, line 22 outh and rehabil					•	_ /		01	00
	fac	ility contribution	s, and live org	an donation e	xpenses. See ins	tructio	ns, p	age 37.						
	1.	Credit for Idaho	educational ent	tity contributions	s					٠	1		70	00
	2.	Credit for Idaho	youth and reha	bilitation facility	contributions						2		80	00
	3.	Credit for live org	gan donation ex	xpenses						٠	3		90	00
	4.	Total credits. Add	d lines 1 throug	h 3. Enter total	here and on Form	40, lin	e 23				4		240	00
E.	Ma		for a family m	ember age 65	or older or a fam									
		Did you maintair	n a home for an	immediate fam	nily member age 6 one-half of that per							Yes	□ No	0
	2.	Did you maintain (including you ar	n a home for a	n immediate fa ) and provide m	mily member with	a deve	elopr perso	nental d n's supp	isability ort?			Yes		0
	3.	List each family	member you're	claiming:									_	
		Family M	/lember's Name	Name	Family Member's Social Security		nship t	o Person		ly Me Birthd	ember ate		Check Here	
		THETNAME	Last	Name	Number				(mr	n/dd/	′уууу)	)	Disabled	
_														
	4.	Total amount cla Enter here and c	nimed (\$100 for on Form 40, line	each qualifying	member but not r	more th	an \$3	300).			4			00
F.	Dej	pendents: (Conti	nued from For	m 40, page 1,	line 6)									
		First Name			Last Name			Social Se	ecurity Nu	mbei			rthdate /dd/yyyy)	
												•		
							$\dashv$				$\top$			-
_							$\dashv$				+			



# Form 44 Business Income Tax Credits, Credit Recapture, and Nonrefundable Credit From a Prior Year Return

2022

G

Names as shown on return

### Dennis A & Edna Cox

Social Security number or EIN 400-11-5952

### Part I — Business Income Tax Credits

	C	Credit Allowed		Carryover
1. Investment tax credit. Include Form 49	1	25	•	10
2. Credit for production equipment using post-consumer waste	2	10	•	5
3. Promoter-sponsored event credit	3	5		
4. Credit for Idaho research activities. Include Form 67	4	25	•	10
5. Broadband equipment investment credit. Include Form 68	5	50	•	35
6. Small employer investment tax credit. Include Form 83	6	50	•	25
7. Small employer real property improvement tax credit. Include Form 84	7	30	•	20
8. Small employer new jobs tax credit. Include Form 85	8	15	•	10
9. Credit for employer contributions to employee's Idaho college savings account. Include Form ID-529	9	10	•	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
2. Broadband equipment investment credit. Include Form 68R	•	2	20
3. Small employer investment tax credit. Include Form 83R	•	3	10
4. Small employer real property improvement tax credit. Include Form 84R	•	4	10
5. Small employer new jobs tax credit. Include Form 85R	•	5	10
6. Total tax from recapture of business income tax credits. Add lines 1 through 5		6	65

### Part III — Nonrefundable Credit From a Prior Year Return

В

Year •							
Nonrefundable Credit							
1. Total nonrefund	lable credit. Ad	d columns A t	through G		 	1	
2. Reserved for ta	x year 2023				 •	2	
3. Add lines 1 and	2. This is you	r total credit			 •	3	
4. Enter tax due, <sub>l</sub>	olus penalty an	d interest fror	n applicable fo	orm	 •	4	
5. Credit allowed. If line 4 is more			•		 •	5	
6. Credit remaining					•	6	

D



		Name Dennis Cox				Social Security Number	
PLEA	SE	Assumed Business Name (DBA)				400-11-5952	
PRIN	NT	, ,					
OF		Address				Federal Employer Identification Numb	er
TYP	PΕ	9374 Blue Heron	State	ZIP Code			
		Middleton	ID	83644			
Section	n I.	FILING PERIOD. Beginning	and endi	ng •		State use only	
		0 <u>M M</u>	Y Y	MM,	Y		
		eady claimed a refund of this tax from this period, don't complete this form.	the Tax Commiss	sion on another			
		BUSINESS ACTIVITIES. Check each					
	=		Landscaping & t			Golf course	
_	_	Logging 7. ■∐ Construction 8. ■□	Well drilling   Equipment renta			<ul><li>Outfitter</li><li>Mining</li></ul>	
	=	Trucking 9. •		•		Other (describe)	
		Manufacturing 10. ■					
Section	n III.	NONTAXABLE USE. Check each be	ox below that des	cribes the nontaxa	able us	se to claim a refund of fuels taxes.	
		IDAHO TAX-PAID special fuels used				FAX-PAID gasoline* used in:	
1.		Stationary engines		10. ■ Statio		_	
		Unregistered equipment (list)			•	ed equipment (list)	
3.		Refrigeration unit with separate tank	••			on unit with separate tank	
4.	• 🗀	Intrastate motor vehicles off-highway r (include Form 75-NM)	niles	13. •∐ IFTA a	auxilia de For	ary engine allowance rm 75-PTO)	
5.	•□	(IFTA power take-off (PTO) and auxiliar allowances (include Form 75-PTO)	ry engine	14. ■ Intras	tate m	notor vehicle auxiliary engine allowa rm 75-PTO)	nce
6.	• 🗆	Intrastate motor vehicle PTO and auxilallowances (include Form 75-PTO)	liary engine		•	e instructions) Il motorboat	
7.	•	Federal, state, and local government r	notor vehicles			cribe) ATV	
8.		Aircraft (see instructions)		*Gasoline used	in a re	egistered motor vehicle (government	
9.	• 🔲	Other (describe)		privately owned	d) does	sn't qualify for a refund of the gasolin	ne tax.
		TOTAL REFUND OR TAX DUE. Co.	•				
1. (	Gaso	line tax refund from page 2, Section V,	, line 5				+
2.	Speci	al fuels tax refund from page 2, Section	on V, line 6			• 182	00
3. (	Gaso	line use tax due from page 2, Section	VI, line 4			<b>•</b> 16	00
4.	Speci	al fuels use tax due from page 2, Sect	tion VI, line 5				00
5.		of sales use tax due from page 2, Sec I paid the sales use tax with my sales/				152	00
		nd. If the total of lines 1 and 2 is great the difference				- 28	00
7. <b>-</b>	Tax E	Due. If the total of lines 1 and 2 is less the difference	than the total of I	ines 3, 4, and 5,			00
By sig	ning	this form, I certify that the statement					mation
		180 days of receiving this return, the	Idaho State Tax C	Commission may o	contac	et my paid preparer to discuss it.	
		prized Signature		Date		Call (208) 334-7660 in the Boise are	a or
SIGN	Titlo			Daytime Phone		toll-free at (800) 972-7660.	
HERE	Title			Dayunie Phone		MAIL TO:	
Paid Pro	eparer	's Signature	Preparer's EI ■	N, SSN, or PTIN		Idaho State Tax Commission PO Box 76	
Address	3			Phone		Boise ID 83707-0076	

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Sec	ction 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, colum	nns A, B, and	d C. Enter	here and o	n page 1, S	Section IV, li	ne 1		47
6.	Special fuels tax refund. Add line 4, co	olumns D, E	, F, and G.	Enter here	and on pa	ge 1, Sectio	n IV, line 2		182

Se	ction 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 hei	e and on p	age 1, Sect	tion IV, line	3		16
5.	Special fuels tax due. Add line 3, colu	mns D, E, F	, and G. E	nter here a	nd on page	1, Section	IV, line 4		33

Se	ction 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. column	s A through	G. Enter h	nere and on	page 1. Se	ection IV. lin	e 5		152

\*\* Includes biodiesel and biodiesel blends

EFO00286 09-24-2020 Page 2 of 2

# State Tax Commission Form 40 2022 Individual Income Tax Return

Amended I	Return? Check the box.	■ State Us	se Only				
	of the instructions for the reasons	_					
to amend, an	d enter the number that applies.	<u> </u>					
For calendar	year 2022 or fiscal year beginning	ng, ending _					
Your first Ted N	et name and initial I	Your last name Noon		Your Social Security number (\$400-44-5950	SSN)	Dece in 202	
Spouse Current	's first name and initial	Spouse's last name		Spouse's Social Security numb	er (SSN)	Dece in 202	
Current PO Bo	mailing address ox 4001			Forms and instructax.ida		ailable at	
PO Bo City Victor	ia	State BC	ZIP code 99999	Foreign country (if not U.S.)			
Filing Stat	tus. Check only one box. If m	arried filing jointly or s	separately, enter	spouse's name and Social	Security	number abo	ve.
1.	Single 2. Married filin jointly	g 3. Married fili separately		ead of 5. Qualif Qualif with q	ying wido ualifying (	w(er) dependents	
Household	. See instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. Enter "1" on lines	6a and 6	b, if they apply	/.
6a. Your	rself 6b. Spous	e 6c. Depe	endents	6d. Total household			
List vour de	ependents below. If you have	more than four depend	ents continue on	Form 39R Enter total numb	er on lin	e 6c	
		•				ndent's birthdate	е
	Dependent's first name	Dependent's la	st name	Dependent's SSN	(r	nm/dd/yyyy)	$\neg$
							_
							_
							4
	ee instructions, page 7.						
	your federal adjusted gross in				_	20000	
	e a complete copy of your fed				8	30000	00
	ons from Form 39R, Part A, lir Add lines 7 and 8				9	30000	00
	actions from Form 39R, Part B				10		00
	Adjusted Income. Subtract lii				11	30000	00
	outation. See instructions,						
Standard Deduction	] _	55 or older	- □ vo	urself • Spouse			
for Most People				= :			
		oarent or someone else					
Single or Married Filing Separately: \$12,950	1	ent, check here and en	•	_			
Head of	13. Itemized deductions. I	nclude federal Schedul	e A. Federal limits	s apply	13		00
Household:	14. State and local income	e or general sales taxes	included on fede	eral Schedule A	14		00
\$19,400	15. Subtract line 14 from I				15	100=5	00
Married Filing Jointly or	10. Otaridara deddotion. e				16	12950	00
Qualifying Widow(er):	17. Subtract the <b>larger</b> of				17	17050	00
\$25,900	18. Qualified business inc				18	47050	00
	19. Idaho taxable income.				19 20	17050	00
	20. Tax from tables or rate	sociedule. See IIISIIUCI	ions, page 33	·····	20	792	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.



EFO00089 09-16-2022v11

	HO State Tax Commission		F	orm 4	0	<b>2022</b> (d	continu	ed)
21.	Tax amount from line 20				21		792	00
Crec	lits. Limits apply. See instructions, page 9.							
	Income tax paid to other states. Include Form 39R and a	copy of other states' returns ■ 2	2	00				
	Total credits from Form 39R, Part D, line 4. Include Fo	- 1	_	00	-			
	Total business income tax credits from Form 44, Part	<del>-</del>	4	00	1			
	Idaho Child Tax Credit. Computed amount from works	· –	<del></del>	00	_			
	Total Credits. Add lines 22 through 25	· -			26	T		00
	Subtract line 26 from line 21. If line 26 is more than lin				27		792	-
	r Taxes. See instructions, page 10.	0 2 1, 0 110 1 20 10						
	Fuels use tax due. Include Form 75				28			00
	Sales/use tax due on untaxed purchases (online, r				29			00
	Total tax from recapture of income tax credits from Fo	•			30			00
	Tax from recapture of qualified investment exemption				31			00
	Permanent building fund tax.	(Q.E): melade i ellir leEix			ļ .			-
02.	Check the box if you received Idaho public assistance	payments for 2022		. $\Box$	32		10	00
33.	Total Tax. Add lines 27 through 32			_	33		802	-
	ations. See instructions, page 10. I want to do				00	<u> </u>		100
34		. Idaho Children's Trust Fund	<b>.</b> 5					
36	Special Olympics Idaho <u>5</u> 37							
38	American Red Cross of Idaho Fund • 5 39	. Veterans Support Fund	···· <u>5</u>					
۵0. ۵۱	Idaho Food Bank Fund 5 41	. Opportunity Scholarship Program						
	Total Tax Plus Donations. Add lines 33 through 41				42	T	842	00
	nents and Other Credits.				72		012	100
-	Grocery Credit. Computed amount from worksheet or	nage 11						
40.	To receive your grocery credit, enter the computed				43			00
	To donate your grocery credit to the Cooperative Welfare F				"	<u> </u>		100
11	Maintaining a home for family member age 65 or older of				44	T		00
		•	e Form 75		45			00
	Idaho income tax withheld. Include Form W-2s and ar				46			00
	2022 Form 51 estimated payments and amount applied		0		47			00
					48			-
	Paid by entity Withheld Ultimate Withheld		tructions		<u> </u>			00
			instructions		49			00
	Total Payments and Other Credits. Add lines 43 thre	ougn 49			50			00
	Due or Refund. See instructions, page 12.	O frame line 40	_	.   _			842	00
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 5	_			T = 0	1		-
52.	Penalty • 10 Interest from the due date •				52		15	00
	Check box if penalty is caused by an unqualified Idah	-			-	T	050	00
	Nonrefundable credit from a prior year return. See Form				53		650	_
	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53				54		207	_
	Overpaid. If line 42 is less than line 50, subtract lines 42			•	55			00
56.	Refund App	ly to 2023		-				
57. <b>I</b>	Direct Deposit. See instructions, page 13. 🔹 🗌 Ch	eck if final deposit destination	is outside	the U	.S.	Type of •	Chec	kina
Rout	ng No. Account No.				П	Account: _ [	Savin	0
					<del>                                     </del>			ı
	nded Return Only. Complete this section to deter	-						
	Total due (line 54) or overpaid (line 55) on this return				58			00
	Refund from original return plus additional refunds				59	-		00
	Tax paid with original return plus additional tax paid				60			00
61.	Amended tax due or refund. Add lines 58 and 59 then				61	<u> </u>		00
•	Within 180 days of receiving this return, the Idaho State							
	Under penalties of perjury, I declare that to the best of my Your signature (required)	Spouse's signature (if a joint return, both m		ı, and c	ompl	Date	sti uCtiOl	15.
	•		uot aigii)			Date		
Sign	Paid preparer's signature	Preparer's EIN, SSN, PTIN		Tayna	/er's	 phone numb	ner	
Here	i ala proparor a algitaturo	Tropardi a Lin, Son, Filin		iavha	y C 1 3	Priorie Halli	701	

Preparer's address State ZIP code Preparer's phone number 0 2 2 1 5 2 9 5 EFO00089 09-16-2022v11



## Form 44 **Business Income Tax Credits, Credit Recapture,** and Nonrefundable Credit From a Prior Year Return

2022

Names as shown on return Social Security number or EIN Ted N Noon 400-44-5950

### P

Part I — Business Income Tax Credits					
		C	redit 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:					
Investment tax credit. Include Form 49R				1	

Tax from recapture of:			
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

	- 1								_
Year	•	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	

# State Tax Commission Form 40 2022 Individual Income Tax Return

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  Married Filing Separately: \$12. Check — b. If blind	See	page 7 of t	eturn? Check the box. the instructions for the reasons enter the number that applies.	State Us	e Only					
Vour first name and initial   Vour last name   Vour Social Security number (SSN)   Decoase   Vour first name and initial   Spouse's list name   Vour Social Security number (SSN)   Decoase   Vour first name and initial   Spouse's list name   Spouse's Social Security number (SSN)   Decoase   Vour first name and initial   Spouse's list name   Spouse's Social Security number (SSN)   Decoase   Vour first name and initial   Spouse's list name   Spouse's Social Security number (SSN)   Decoase   Vour first name   Vour Social Security number (SSN)   Decoase   Vour first name   Vour Social Security number (SSN)   Decoase   Vour first name   Vour Social Security number (SSN)   Decoase   Vour first name   Vour Social Security number (SSN)   Decoase   Vour Social Security number (SSN)   Vour first name   Vour Social Security number (SSN)   Vour first name   Vour Social Security number (SSN)   Vour first name	For	calendar v	year 2022 or fiscal vear beginning	na endina						
Current mailling address   Current mailling address   Forms and instructions available at tax.idaho.gov		Your first		Your last name		1	SN)	/      Decease		
State   City   Horseshoe Bend   State   State   City   Base68   Foreign country (if not U.S.)	nt or T	Spouse's	first name and initial	Spouse's last name		Spouse's Social Security numb				
Filling Status. Check only one box. If married filling jointly or separately, enter spouse's name and Social Security number above.  1. Single 2. Married filling 3. Married filling 4. Head of household 5. Qualifying widow(er) weight qualifying dependents 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   2   2   2   2   2   2   2   2   2	se Pri		_					/ailable at		
1. Single 2. Married filling 3. Married filling 4. Head of household 5. Withinguilfying dependents separately 4. Head of household 5. Withinguilfying dependents below. 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 (mmiddly)yyy)	Plea	,	hoe Bend			Foreign country (if not U.S.)				
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	Filir	ng Statu	us. Check only one box. If ma	arried filing jointly or s	eparately, enter	spouse's name and Social	Security	number abov	ve.	
Case		1. Si			ng 4. H	ead of 5. Qualif with q	ying wido ualifying	w(er) dependents		
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	Hou	sehold.	See instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. Enter "1" on lines	6a and 6	bb, if they apply	<i>'</i> .	
Dependent's first name	6	Sa. Yours	elf 1 6b. Spous	e 6c. Depe	ndents 2	6d. Total household 3	_			
Dependent's first name	List	your der	pendents below. If you have	more than four depend	ents, continue on	Form 39R. Enter total numb	er on lin	ie 6c.		
Sam	_		•				Depe	endent's birthdate	∍	
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	J	lohn		Norris		400-11-5970	06/01/2000			
7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.  Include a complete copy of your federal return	S	Sam		Norris		400-11-5971 10/19/2001				
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. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.  Include a complete copy of your federal return										
Include a complete copy of your federal return	Inco	me. See	e instructions, page 7.							
8. Additions from Form 39R, Part A, line 7. Include Form 39R.  9. Total. Add lines 7 and 8.  10. Subtractions from Form 39R, Part B, line 24. Include Form 39R.  11. Total Adjusted Income. Subtract line 10 from line 9.  12. Check Bingle or Married Filing Separately: \$12,950 Head of Household: \$19,400 Harried Filing Jointly or Qualifying Widow(er): \$25,900  Married Filing Separate Income Subtract line 13. If you don't use federal Schedule A, enter zero.  13. Itemized deduction. See instructions, page 8, to determine amount if not standard Total Adjusted Income. Subtract line 13. If you don't use federal Schedule A, enter zero.  14. State and local income or general sales taxes included on federal Schedule A.  15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero.  16. Standard deduction. See instructions, page 8, to determine amount if not standard Total Subtract the larger of line 15 or 16 from line 11. If less than zero, enter zero.  18. Qualified business income deduction Total R from line 17.  19. Idaho taxable income. Subtract line 18 from line 17.	7.	•	, ,					00405		
9	0							26125	-	
10. Subtractions from Form 39R, Part B, line 24. Include Form 39R  11. Total Adjusted Income. Subtract line 10 from line 9								26125	-	
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  Married Filing Suparately: \$10,000 Married Filing Jointly or Qualifying Widow(er): \$25,900  Married Filing Jointly or Qualifying Jointly or Qualifying Widow(er): \$25,900  Married Filing Jointly or Qualifying Jointly or Qu								20123	-	
Tax Computation. See instructions, page 8.    Standard Deduction for Most People   12. Check   b. If blind								26125	00	
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  Married Filing Household: \$25,900  Married Filing Jointly or Qualifying Widow(er): \$25,900  Married Filing Jointly or Qualified business income deduction. Subtract line 18 from line 17.  All It age 65 or older										
Head of Household: \$19,400  Married Filing Jointly or Qualifying Widow(er): \$25,900  Head of Household: \$19,400  14. State and local income or general sales taxes included on federal Schedule A. ———————————————————————————————————	Standard Deduction for Most People Single or Married Filing Separately:  Standard Deduction for Most People 12. Check  a. If age 65 or older									
Household: \$19,400  Married Filing Jointly or Qualifying Widow(er): \$25,900  Household: \$19,400  14. State and local income or general sales taxes included on federal Schedule A	1								00	
Married Filing Jointly or Qualifying Widow(er): \$25,900  Married Filing Jointly or Qualified business income deduction	Hou	usehold:		•					00	
Jointly or Qualifying Widow(er): \$25,900		·						10/100	00	
Widow(er): \$25,900 18. Qualified business income deduction 19. Idaho taxable income. Subtract line 18 from line 17 1500 00	Jo	ointly or							$\vdash$	
19. Idaho taxable income. Subtract line 18 from line 17	Wid	dow(er):	-						_	
	\$2	25,900							00	
20. Tax from tables or rate schedule. See instructions, page 53	<u> </u>						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.

	HO State Tax Commission		F	orm 40	0 2	<b>2022</b> (contin	nued)
21.	Tax amount from line 20				21	15	5 00
Cred	lits. Limits apply. See instructions, page 9.						
22.	Income tax paid to other states. Include Form 39R and a c	copy of other states' returns •	22	00			
	Total credits from Form 39R, Part D, line 4. Include For	· · · · · · · · · · · · · · · · · · ·	23	00			
	Total business income tax credits from Form 44, Part I,	F	24	00			
	Idaho Child Tax Credit. Computed amount from worksh	<del> </del>		00			
	Total Credits. Add lines 22 through 25				26		00
27.	Subtract line 26 from line 21. If line 26 is more than line	e 21, enter zero			27	15	5 00
	r Taxes. See instructions, page 10.	·					
	Fuels use tax due. Include Form 75				28		00
	Sales/use tax due on untaxed purchases (online, m				29		00
	Total tax from recapture of income tax credits from For				30		00
	Tax from recapture of qualified investment exemption (				31		00
	Permanent building fund tax.	,					
	Check the box if you received Idaho public assistance	payments for 2022		<b>I</b>	32	10	00
33.	Total Tax. Add lines 27 through 32				33	15	5 00
	ations. See instructions, page 10. I want to dor						
		Idaho Children's Trust Fund					
36.	Special Olympics Idaho 37.	Idaho Guard & Reserve Family					
38.		Veterans Support Fund					
40.		Opportunity Scholarship Progra					
	Total Tax Plus Donations. Add lines 33 through 41				42	15	5 00
	nents and Other Credits.						
43.	Grocery Credit. Computed amount from worksheet on	page 11	<b>300</b>				
	To receive your grocery credit, enter the computed a				43	300	00
	To donate your grocery credit to the Cooperative Welfare Fe	und, check the box and enter zero	on line 43	•	į (		
44.							00
45.	5. Special fuels tax refund Gasoline tax refund Include Form 75						00
							00
47.							00
48.	Paid by entity • Withheld •				48		00
	Tax Reimbursement Incentive credit  Claim C	 of Right credit ■ Se	e instructions		49		00
	Total Payments and Other Credits. Add lines 43 thro				50	400	+
	Due or Refund. See instructions, page 12.	-9					1
	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 50	0 from line 42		51			00
	Penalty Interest from the due date				52		00
	Check box if penalty is caused by an unqualified Idaho						
53.	Nonrefundable credit from a prior year return. See Form 4	_			53		00
54.	<b>Total Due.</b> Add lines 51 and 52, then subtract line 53				54		00
55.	Overpaid. If line 42 is less than line 50, subtract lines 42				55	385	-
		y to 2023			,		-
57	Direct Deposit. See instructions, page 13. • Che	ock if final denosit destination	is outside	the II	9		
				T		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ecking
<ul><li>Rout</li></ul>	ng No. 3 2 4 6 0 6 1 2 3 • Account No. 9	8 7 6 5 4 3 2 1			<u></u>	Account: •X Sav	ings
Ame	nded Return Only. Complete this section to detern	nine your tax due or refund. Se	e instructi	ons.			
58.	Total due (line 54) or overpaid (line 55) on this return				58	-385	5 00
59.							00
60.							00
61.	Amended tax due or refund. Add lines 58 and 59 then	subtract line 60			61	-335	5 00
	Within 180 days of receiving this return, the Idaho State Ta						
<u> </u>	Under penalties of perjury, I declare that to the best of my			t, and c	omple		ons.
	Your signature (required)	Spouse's signature (if a joint return, both	must sign)			Date	
Sign	•	<u> </u>					
Here	Paid preparer's signature	Preparer's EIN, SSN, PTIN		Taxpay	er's p	hone number	
	ı <del>-</del>	•		l			

Preparer's address ZIP code State Preparer's phone number

# State Tax Commission Form 40 2022 Individual Income Tax Return

Amended I	Return? Check the box.	■ State Us	e Only				
	of the instructions for the reasons						
to amend, an	d enter the number that applies.	<u> </u>					
For calendar	year 2022 or fiscal year beginning	ng, ending _					
Your first Clint	st name and initial	Your last name Smith		Your Social Security number (S	SSN)	Deceas in 2022	
Spouse Current	's first name and initial	Spouse's last name		Spouse's Social Security number (SSN)			sed
Current 9 9100	mailing address Lansing St			Forms and instruc		ailable at	
9100 City Middle	eton	State ID	ZIP code 83644	Foreign country (if not U.S.)			
Filing Sta	tus. Check only one box. If m	arried filing jointly or s	eparately, enter	spouse's name and Social	Security r	number above	e.
1.	Single 2. Married filin jointly	g 3. Married fili separately		ead of 5. Qualif with q	ying widov ualifying d	v(er) ependents	
Household	l. See instructions, page 7. If so	meone can claim you as a	a dependent, leave	line 6a blank. Enter "1" on lines	6a and 6b	, if they apply.	
6a. Your	rself 1 6b. Spous	e 6c. Depe	ndents	6d. Total household 1			
	ependents below. If you have				er on line	. 6c	
List your di	ependents below. If you have	more than lour depend	ents, continue on	Tomi 5514. Enter total name		dent's birthdate	
	Dependent's first name	Dependent's las	st name	Dependent's SSN		ım/dd/yyyy)	_
							4
							_
							4
	ee instructions, page 7.						
	your federal adjusted gross in				_	NDE	•
	e a complete copy of your fed ons from Form 39R, Part A, lir				8	+	00 00
	Add lines 7 and 8				9	+	00
	actions from Form 39R, Part B				10		00
	Adjusted Income. Subtract lii				11	1	00
Tax Comp	outation. See instructions,	page 8.					
Standard Deduction		55 or older	- □ vo	urself • Spouse			
for Most People							
Single or	1	parent or someone else					
Married Filing Separately: \$12,950		ent, check here and en					
Head of	13. Itemized deductions. I	nclude federal Schedule	e A. Federal limits	s apply	13	(	00
Household:	14. State and local income	-			14	(	00
\$19,400	15. Subtract line 14 from I	•			15	100-0	00
Married Filing — 16. Standard deduction. See instructions, page 8, to determine amount if not standard					16	+	00
Qualifying Widow(er):	17. Subtract the <b>larger</b> of				17		00
\$25,900	<ul><li>18. Qualified business inc</li><li>19. Idaho taxable income.</li></ul>				18	+	00 00
	20. Tax from tables or rate				20	+	00
	20. Tax Horn tables of Tale	Jonicadio. Oce manuci	iono, page oo				-

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.



IDA	HO State Tax Commission		F	orm 4	0	<b>2022</b> (d	ontinu	ed)
21.	Tax amount from line 20				21			00
Cred	lits. Limits apply. See instructions, page 9.							_
	Income tax paid to other states. Include Form 39R and a	copy of other states' returns	·   <sub>22</sub>	00				
	Total credits from Form 39R, Part D, line 4. Include Fo			00	1			
	Total business income tax credits from Form 44, Part I			00	1			
	Idaho Child Tax Credit. Computed amount from worksh		$\rightarrow$	00	_			
	Total Credits. Add lines 22 through 25				26	1		00
	Subtract line 26 from line 21. If line 26 is more than line				27			00
	er Taxes. See instructions, page 10.	-						
	Fuels use tax due. Include Form 75	28			00			
	Sales/use tax due on untaxed purchases (online, n				29			00
	Total tax from recapture of income tax credits from For				30			00
	Tax from recapture of qualified investment exemption (				31			00
	Permanent building fund tax.	(QIL). IIICIQUE I OIIII 49LIV			31			00
JZ.	Check the box if you received Idaho public assistance	navments for 2022		_	32		10	٥٨
33	Total Tax. Add lines 27 through 32				33		- 10	00
	ations. See instructions, page 10. I want to do				55			00
		Idaho Children's Trust Fund						
3 <del>4</del> .	0 : 101 : 111	Idaho Guard & Reserve Fam						
		. Veterans Support Fund						
		Opportunity Scholarship Prog						
					42	1		00
	Total Tax Plus Donations. Add lines 33 through 41 ments and Other Credits.				42			00
	Grocery Credit. Computed amount from worksheet on	nago 11	<b>-</b> 100					
43.					43		100	٥٥
	To receive your grocery credit, enter the computed amount on line 43  To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43						100	00
4.4					44	T		00
	4. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R							00
	5. Special fuels tax refund Gasoline tax refund Include Form 75							00
	Idaho income tax withheld. Include Form W-2s and an	•	•		46			00
	2022 Form 51 estimated payments and amount applie				47			00
	Paid by entity Withheld Withheld				48			00
	Tax Reimbursement Incentive credit • Claim		See instruction		49			00
	Total Payments and Other Credits. Add lines 43 thro	ough 49			50			00
	Due or Refund. See instructions, page 12.							
51.	<b>Tax Due.</b> If line 42 is more than line 50, subtract line 5							00
52.	Penalty • Interest from the due date •				52			00
	Check box if penalty is caused by an unqualified Idaho	<u> </u>						
	Nonrefundable credit from a prior year return. See Form				53			00
54.	$\textbf{Total Due.} \ Add lines \ 51 \ and \ 52, \ then \ subtract line \ 53 \ \ldots$				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 App	ly to 2023		_				
57.	Direct Deposit. See instructions, page 13. • Ch	eck if final deposit destination	on is outside	the U	.S.			
	ing No. Account No.					Type of L	_l Checl _l Savin	•
Δmc	ended Return Only. Complete this section to determ	nine vour tay due or refund	See instructi	one	一			
	- · · · · · · · · · · · · · · · · · · ·	•			58			00
	58. Total due (line 54) or overpaid (line 55) on this return							00
			59 60			_		
	60. Tax paid with original return plus additional tax paid							00
01.	Amended tax due or retund. Add lines 58 and 59 then Within 180 days of receiving this return, the Idaho State T				61	ror identific -	l holow	00
• [	$^{ m J}$ Under penalties of perjury, $^{ m J}$ declare that to the best of my	knowledge and belief this return	is true, correc			lete. See ins		
	Your signature (required)	Spouse's signature (if a joint return, bo	our must sign)			Date		
Sign		B 1 500 500 5500		1-		<u> </u>		
Here	e Paid preparer's signature Preparer's EIN, SSN, PTIN Taxpay					phone numb	er	

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