

Names as shown on return

Social Security number

**A. Additions. See instructions, page 40.**

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

**B. Subtractions. See instructions, page 41.**

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

Year Acquired	Type of Device	Total Cost	Percentage	
a. 2022		\$	X 40%	= 20a
b. 2021		\$	X 20%	= 20b
c. 2020		\$	X 20%	= 20c
d. 2019		\$	X 20%	= 20d

e. Add lines 20a through 20d. Can't exceed \$5,000	20e	00	00
21. Add lines 1 through 19 and 20e	21	00	00

22. Idaho qualified retirement benefits deduction			
a. If single, enter \$40,140; if married filing jointly, enter \$60,210	22a	00	See instructions, page 47, for qualified retirement benefits to be included on lines 22e and 22g.
b. Federal Railroad Retirement received	22b	00	
c. Social Security benefits received	22c	00	
d. Balance. Subtract lines 22b and 22c from line 22a. If less than zero, enter zero...	22d	00	
e. Qualified retirement benefits included in federal gross income	22e	00	
f. Column A benefits. Smaller of line 22d or line 22e	22f	00	
g. Qualified retirement benefits included in Idaho gross income	22g		00
h. Divide line 22g by line 22e	22h		%
i. Column B benefits deduction. Multiply line 22f by line 22h	22i		00

23. Nonresident military pay included in Form 43, line 28, Column A	23	00	
24. Bonus depreciation. Include federal Form 4562s	24	00	00
25. First-time home buyer. Contributions _____ Interest _____ Financial institution _____ Account number _____ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	25		00

Names as shown on return	Social Security number
26. Other subtractions. Include explanation .....	26      00
27. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 26. Column B, add lines 21, 22i, 24, 25, and 26. Enter here and on Form 43, line 30 .....	27      00

**C. Credit for income tax paid to other states by part-year residents. See instructions, page 50.**

Nonresidents can't claim this credit. Idaho residents on active military duty, complete Part D below.

This credit is being claimed for taxes paid to: \_\_\_\_\_ (State name)

1. Idaho adjusted income from Form 43, line 31, Column B .....	1		00	Include a copy of the income tax return and a separate Form 39NR 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. Amount of income taxed by Idaho and also taxed by another state .....	3		00	
4. Idaho tax, Form 43, line 42 .....	4		00	
5. Divide line 3 by line 1. Enter percentage here .....	5		%	
6. Multiply line 4 by line 5 .....		6		00
7. Other state's tax due minus its income tax credits .....	7		00	
8. Divide line 3 by line 2. Enter percentage here .....	8		%	
9. Multiply line 7 by line 8 .....		9		00
10. Enter the smaller of lines 6 or 9 here and on Form 43, line 43 .....		10		00

**D. Credit for income tax paid to other states by Idaho residents on active military duty. See instructions, page 50.**

This credit is being claimed for taxes paid to: \_\_\_\_\_ (State name)

1. Idaho tax, Form 43, line 42 .....	1		00	Include a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income. See instructions .....	2		00	
3. Idaho adjusted income from Form 43, line 31, Column B .....	3		00	
4. Divide line 2 by line 3. Enter percentage here .....	4		%	
5. Multiply line 1 by line 4. Enter amount here .....		5		00
6. Other state's tax due minus its income tax credits .....		6		00
7. Enter the smaller of lines 5 or 6 here and on Form 43, line 43 .....		7		00

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

1. Credit for Idaho educational entity contributions .....	1		00
2. Credit for Idaho youth and rehabilitation facility contributions .....	2		00
3. Credit for live organ donation expenses .....	3		00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 43, line 44 .....	4		00

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

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

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

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

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

Complete Form 39NR if you're filing Form 43. If you're filing Form 40, complete Form 39R.

**Part A — Additions**

**Line 1 Non-Idaho State and Local Bond Interest and Dividends**

**Column A:** Enter the amount of interest and dividends, less the related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part IV, Column A, line 21.

**Column B:** Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part IV, Column B, line 21.

If you're required to file an Idaho return, you must report any amounts allocated or apportioned to Idaho.

**Line 2 Idaho College Savings Account Withdrawal**

**Column A:** If you made a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn minus any amounts reported on your federal Form 1040 or 1040-SR.

Include withdrawals from Idaho college savings programs that are transferred to a qualified program operated by another state or a qualified Achieving a Better Life Experience (ABLE) program. The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

**Column B:** If you made a nonqualified withdrawal from an Idaho college savings account, enter the total amount withdrawn.

**Line 3 Bonus Depreciation**

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed

- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, line 22.

Don't enter any amounts for property acquired during 2008 and 2009.

**Column A:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

If you're a shareholder of an S corporation or a partner in a partnership that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 22.

**Column B:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

Enter on this line your apportioned share of bonus depreciation from Form ID-K-1, Part IV, Column B, line 22. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

If you have a current year loss limitation for the following:

- At Risk (IRC Section 465)
- Passive Loss (IRC Section 469)
- Partnership Basis (IRC Section 704(d))
- Shareholder Basis (IRC Section 1366(d))

Check the box and include Form DBDA.

**Line 4 Other Additions**

Complete this worksheet using the instructions below to determine your other additions.

	Column A	Column B
1. Federal net operating loss .....	_____	_____
2. Capital loss carryforward ....	_____	_____
3. Retirement plan lump-sum distributions .....	_____	_____
4. Partner and shareholder Idaho additions .....	_____	_____

5. Idaho medical savings account withdrawals .....	_____	_____
6. Non-Idaho passive losses incurred before taxpayer was an Idaho resident .....	_____	_____
7. First-time home buyer savings account withdrawals .....	_____	_____
8. Total. Add lines 1 through 7. Enter these amounts in the appropriate columns on line 4 of Form 39NR .....	_____	_____

**Federal Net Operating Loss (NOL)**

**Column A:** Enter the NOL carryforward or carryback included on your federal return. The federal NOL carryforward or carryback isn't the same as Idaho's. The Idaho NOL is reported on Part B, line 1.

**Column B:** Make no entry in Column B.

**Capital Loss Carryforward**

**Column A:** Enter any capital losses included on federal Form 1040 or 1040-SR, line 7 that were incurred in another state or capital losses from activities not taxable by Idaho.

See the Capital Gain or Loss Adjustment Worksheet on page 27 to compute your Idaho capital gain (loss) and required addition if necessary.

**Column B:** Make no entry in Column B.

**Retirement Plan Lump-sum Distributions**

**Column A:** Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount taxable by Idaho includes the ordinary income portion and the amount eligible for the federal capital gain election.

**Column B:** Enter any amount in Column A received while an Idaho resident.

**Partner and Shareholder Idaho Additions**

**Column A:** Include the amount of the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

**Column B:** Include your apportioned share of the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

**Idaho Medical Savings Account Withdrawals**

**Columns A and B:** If you withdraw funds from an Idaho medical savings account and don't use the funds to pay eligible medical expenses, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible medical expenses include:

- Medical care
- Vision care
- Dental care
- Medical insurance premiums and long-term care expenses

If you make a taxable withdrawal and you're under age 59 1/2, penalty applies to the withdrawal. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 72, and check the box for an unqualified withdrawal.

**First-time Home Buyer Savings Account**

**Columns A and B:** If you withdraw funds from an Idaho first-time home buyer savings account and don't use the funds to pay eligible home costs, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Cost, fees, taxes, or payments for the purchase of an Idaho home

**Part B — Subtractions**

**Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback**

**Columns A and B:** Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss. Don't include losses from sources that weren't taxable by Idaho or that were incurred before becoming a resident or part-year resident.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

**Line 2 State Income Tax Refund**

**Column A:** Enter all state income tax refunds included on federal Schedule 1, line 1.

**Column B:** Enter state income tax refunds and state tax rebates for Idaho servicemembers included on Idaho Form 43, line 19.

**Line 3 Interest from U.S. Government Obligations**

Idaho doesn't tax interest income received from U.S. government obligations. See page 29 for examples of U.S. government obligations.

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can deduct the portion of the interest earned that's attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

**Column A:** Enter the interest income you received from U.S. government obligations if included on federal Form 1040 or 1040-SR, line 2b. Your distributive share from Form ID K-1, Part IV, Column A, line 25 net of the expenses related to the federal obligations, should already be included on federal Form 1040 or 1040-SR.

**Column B:** Enter on this line the interest and related expenses included as part of Form 43, line 27. This includes your apportioned share of interest from Form ID K-1, Part IV, Column B, line 25 minus expenses relating to U.S. interest.

**Line 4 Child and Dependent Care**

If you claimed the federal Credit for Child and Dependent Care Expenses, you're allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 6.

**Worksheet**

1. Enter the amount of qualified expenses you incurred and paid in 2022. Don't include amounts paid by your employer or excluded from taxable income ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent or \$6,000 for more than one child or dependent cared for during the year ..... \_\_\_\_\_

3. Enter excluded benefits from Part III of Form 2441 ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of lines 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A ..... \_\_\_\_\_
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources ..... \_\_\_\_\_
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... \_\_\_\_\_
10. Divide line 8 by line 9.  
(Can't exceed 100%) ..... \_\_\_\_\_ %
11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ..... \_\_\_\_\_

Include federal Form 2441, *Child and Dependent Care Expenses*, with your return.

**Line 5 Social Security and Railroad Benefits**

Idaho doesn't tax Social Security or Social Security equivalent benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP or CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

- Retirement, supplemental, and disability annuities
- Unemployment and sickness benefits

**Column A:** Enter the taxable amount of Social Security benefits from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040 or 1040-SR, line 6b. Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount reported on Form 1040 or 1040-SR, line 5a.

If subtracting benefits from the Railroad Retirement Board, you must include Form RRB-1099 or RRB-1099-R with your return.

Disability pension paid by the Federal Railroad Retirement Act may be included as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

**Column B:** Enter Social Security and railroad benefits included on Idaho Form 43, line 19.

### Line 6 Idaho Capital Gains Deduction

**Columns A and B:** If you had capital gain net income from the sale of qualified Idaho property described below, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D.

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months
  - See page 32 for the definition of revenue-producing enterprises
- (c) Cattle and horses held for at least 24 months and other livestock used for breeding held for at least 12 months
- (d) Timber held for at least 24 months
- (e) Certain sales of partnership interests. See Idaho Code 63-3022H(3)(f) for more information.

**Note:** Gains from the sale of stocks and other intangibles don't qualify.

Complete Idaho Form CG to compute your capital gains deduction.

### Line 7 Idaho Resident-Military Pay Earned Outside of Idaho

**Column A and B:** If you're serving in the United States military on active duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active duty military wages for service outside of Idaho. The continuous 120 days don't have to be in the same tax year. This deduction applies to Idaho part-year residents who report military wages earned outside Idaho as Idaho income on Form 43, line 7.

Enter the amount of wages in Columns A and B if included on Form 43, line 7. Don't include military wages earned while stationed in Idaho. Your W-2 doesn't show this amount separately, and you may

have to compute the amount of income earned outside of Idaho. See your unit of assignment or use your orders to make the computation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, doesn't qualify as active duty pay unless you've been called into full-time duty for 120 days or more. If you're a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on this line.

### Line 8 Idaho Medical Savings Account Contributions and Interest

**Columns A and B:** You can contribute up to \$10,000 (\$20,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. Deductible contributions don't include reimbursements that were redeposited into your Idaho medical savings account. Don't include amounts deducted on federal Form 1040 or 1040-SR.

An Idaho medical savings account generally is established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents.

Include interest earned on the account on this line but only if included on Form 43, line 8. Add your qualifying contributions to the interest earned on the account and enter the total on this line.

### Line 9 Idaho College Savings Program

You can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal). Contributions to an out-of-state qualified tuition program aren't eligible for the deduction. Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified eligible education expense for the beneficiary as provided in 26 U.S.C. section 529. The person who withdraws the funds must report the amounts withdrawn as income. More information is available at [idsaves.org](http://idsaves.org) or by calling (866) 433-2533.

**Line 10 Adoption Expenses**

**Column A:** If you adopt a child, you can deduct some of the expenses incurred in the adoption. You can claim legal and medical expenses incurred up to a maximum of \$10,000 per adoption. Travel expenses don't qualify. If you incur expenses in two or more years, deduct the costs in the year paid until you meet the \$10,000 limit. Expenses related to an unsuccessful attempt to adopt aren't deductible. If you claim expenses in a year before the unsuccessful attempt to adopt, file an amended return to add back any deduction claimed for the unsuccessful attempt.

**Column B:** Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete the following worksheet.

1. Total Idaho income from Form 43, line 20 ..... \_\_\_\_\_
2. Total income from federal Form 1040 or 1040-SR, line 9 ..... \_\_\_\_\_
3. Divide line 1 by line 2.  
(Can't exceed 100%) ..... %
4. Total adoption expenses from line 10, Column A ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B ..... \_\_\_\_\_

**Line 11**

**Home for the Aged**

**Columns A and B:** You can deduct \$1,000 for each family member, not including yourself or your spouse, who:

- Is age 65 or older
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

**Developmentally Disabled**

You can deduct \$1,000 for each family member, including yourself and your spouse, who:

- Is developmentally disabled
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

No more than three deductions of \$1,000 are allowed. If you claim this deduction, you can't claim the \$100 credit in Part F.

See page 33 for the definition of developmental disability.

If you maintain the home for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information.

Maintaining a household means paying more than one-half of the expenses incurred for the benefit of all the household's occupants. Social Security benefits aren't support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include:

- Property taxes
- Mortgage interest
- Rent
- Utility charges
- Upkeep and repairs
- Property insurance, and
- Food consumed on the premises

The amounts entered in Columns A and B must be the same.

**Line 12 Idaho Lottery Winnings**

**Columns A and B:** Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on Form 43, line 19. The amounts entered in Columns A and B must be the same.

**Line 13 Income Earned on a Reservation by an American Indian**

**Column B:** You can deduct all your income from working on the reservation only when all these criteria are met:

- You're enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 43, line 7 of your tax return

If you have no other income, you aren't required to file.

Income earned off the reservation can't be deducted. Income earned on the reservation can't be deducted if you live off the reservation.

**Line 14 Workers' Compensation Insurance**

**Columns A and B:** A self-employed individual can deduct the actual cost of amounts paid for workers' compensation insurance coverage in Idaho, if the cost isn't deducted elsewhere.

Don't enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

**Line 15 Pass-through Subtractions**

**Column A:** Include the amount of other subtractions included on Form ID K-1, Part IV, Column A, line 28.

**Column B:** Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part IV, Column B, line 28.

**Line 16 Energy Efficiency Upgrade**

**Columns A and B:** To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002, and must be your primary residence.

Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year when the improvement is made. Contact the Idaho Division of Building Safety at [dbs.idaho.gov](http://dbs.idaho.gov) for more information.

See page 30 for more on energy efficiency upgrades.

The amount charged for labor to install the energy efficiency upgrades is also deductible.

**Line 17 Technological Equipment Donation**

**Columns A and B:** Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary, or secondary school
- Public or nonprofit private college or university
- Public library or library district

Items that qualify for this deduction are limited to computers, computer software and scientific equipment, or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

**Columns A and B:** Include your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. The deduction from a pass-through entity can't be more than the amount of pass-through income minus deductions of the entity making the contribution.

**Line 18 Health Insurance Premiums**

**Column A:** Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income.

If you claimed a deduction for health insurance premiums on your federal Form 1040 or 1040-SR, Schedule A, use the worksheet on page 46 to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

**Idaho Medical Savings Account**

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs already are deducted or accounted for, they can't be deducted a second time.

**Salary Reduction Plans**

Premiums paid through a cafeteria plan or other salary-reduction arrangement can't be included in the Idaho deduction for health insurance costs. For example, if your health insurance payments are deducted from your paycheck pretax, they don't qualify for the deduction.

**Business Deductions**

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs, since these amounts are already deducted. This includes amounts of self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

**Social Security Medicare A and B**

No deduction is allowed for the amount paid for employer-required Social Security Medicare A. This is the amount listed as a deduction on almost every federal Form W-2.

If you voluntarily enroll in Medicare B or Medicare D or aren't covered under Social Security and voluntarily enroll in Medicare A, you can deduct the premiums you paid.



**Idaho Standard Deduction**

If you use the Idaho standard deduction instead of itemizing your deductions for Idaho purposes, you don't have to reduce your health insurance costs by any amount claimed as a federal itemized deduction.

**Federal Itemized Deduction Limitations**

The following worksheets calculate your health insurance and long-term care insurance premium subtractions for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

**Health Insurance and Long-term Care Insurance Deduction Limitations**

1. Amount claimed for health insurance costs on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, Schedule A \_\_\_\_\_
4. Total medical expenses. Add lines 1, 2 and 3 \_\_\_\_\_
5. Enter 7.5% of federal adjusted gross income \_\_\_\_\_
6. Medical expense deduction allowed on federal Form 1040 or 1040-SR, Schedule A. (Subtract line 5 from line 4. If less than zero, enter zero.) \_\_\_\_\_

**Health Insurance**

7. Enter the total paid for health insurance \_\_\_\_\_
8. Portion of health insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 6 \_\_\_\_\_
9. Enter the total health insurance costs deducted elsewhere on the federal return \_\_\_\_\_
10. Idaho health insurance deduction allowed. Subtract lines 8 and 9 from line 7. Enter this amount on Form 39NR, line 18, Column A \_\_\_\_\_

**Long-term Care Insurance**

11. Enter the total paid for long-term care insurance \_\_\_\_\_

12. Medical expense deduction not allocated to health insurance costs. Subtract line 1 from line 6. If less than zero, enter zero \_\_\_\_\_
13. Portion of long-term care insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 12 \_\_\_\_\_
14. Enter the total long-term care insurance costs deducted elsewhere on the federal return \_\_\_\_\_
15. Long-term care insurance deduction allowed. Subtract lines 13 and 14 from line 11. Enter the amount on Form 39NR, line 19, Column A \_\_\_\_\_

**Column B:** Enter the amount from line 5 of this worksheet.

1. Total Idaho income from Form 43, line 20 \_\_\_\_\_
2. Total income from federal Form 1040 or 1040-SR, line 9 \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) \_\_\_\_\_ %
4. Enter the amount from Form 39NR, line 18, Column A \_\_\_\_\_
5. Allowable Idaho deduction. Multiply line 4 by line 3 \_\_\_\_\_

**Line 19 Long-term Care Insurance**

**Column A:** You can deduct the amount you paid in premiums for qualified long-term care insurance that isn't otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services provided in a setting other than an acute care unit of a hospital. Group and individual annuities and life insurance policies that directly provide or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that's offered primarily to provide coverage for:

- Basic Medicare supplement
- Basic hospital expense
- Basic medical surgical expense

- Hospital confinement indemnity
- Major medical expense
- Disability income or related asset protection
- Accident only
- Specified disease or specified accident, or
- Limited benefit health

Life insurance policies that accelerate death benefits generally don't qualify.

If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A as an itemized deduction, calculate the long-term care insurance allowed as a deduction by using the worksheet on the previous page.

**Column B:** Enter the amount from line 5 of this worksheet.

1. Total Idaho income from Form 43, line 20 .....	_____
2. Total income from federal Form 1040 or 1040-SR, line 9 .....	_____
3. Divide line 1 by line 2. (Can't exceed 100%) .....	_____ %
4. Enter the amount from Form 39NR, line 19, Column A .....	_____
5. Allowable Idaho deduction. Multiply line 4 by line 3 .....	_____

**Line 20 Alternative Energy Device Deduction**

**Columns A and B:** If you install an alternative energy device in your Idaho residence, you can deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install, or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- A system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling or produce electrical power or any combination thereof

- A fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource but not an air-to-air heat pump unless it uses geothermal resources as part of the system
- A natural gas or propane heating unit that replaces a noncertified wood stove
- An Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that doesn't meet current EPA standards. You must take the noncertified wood stove to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device. The DEQ will give you a receipt to verify it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove the same tax year that you surrender the nonqualifying wood stove to the DEQ.

**Lines 20a – 20d**

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2019, complete line 20d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

**Line 22 Idaho Qualified Retirement Benefits Deduction**

You may be able to deduct some of the qualifying retirement benefits and annuities you receive.

The Idaho Retirement Benefits Deduction has a two-part qualification. You must qualify for **both parts** to receive this deduction.

**Part One – Age, Disability, and Marital/Filing Status**

The recipients must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

- An individual recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget
- A veteran of a U.S. war with a service-connected disability rating of 10% or more
- A veteran of a U.S. war with a nonservice-connected disability pension
- A person who has a physician-certified permanent disability with no expectation of improvement

If you're married, you can't claim this deduction if you file separately. If you're an unremarried widow or widower of a pensioner and receive qualifying survivor benefits, you may be eligible to claim the retirement benefit deduction if you meet the age/disability requirements.

**Part Two – Qualified Retirement Benefits**

The recipients must meet the requirements in Part One, **and** their qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems. To qualify for the deduction, employees must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit is 7, the benefits are paid out of FERS and don't qualify.

If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.

- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund.  
If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social

Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen's Retirement Fund may qualify for the deduction.

If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you're under the minimum retirement age. Instead it may be included on Form 1040 or 1040-SR, line 1 as wages.

The maximum amounts that can be deducted for 2022 are:

**Married filing jointly:**

- Recipient age 65 or older ..... \$60,210
- Recipient age 62 or older and disabled ..... \$60,210

**Single:**

- Age 65 or older ..... \$40,140
- Age 62 or older and disabled ..... \$40,140

These amounts must be reduced by retirement benefits received by you and your spouse under the Federal Social Security Act and the Federal Railroad Retirement Act.

Include with your return Form 1099s for all qualified retirement benefits claimed.

**Line 22a.** Enter \$60,210 or \$40,140, whichever applies to your filing status. **Note:** Only one deduction is allowed even though you and your spouse receive more than one annuity.

**Line 22b.** Enter the amount of retirement benefits you and your spouse received under the Federal Railroad Retirement Act.

Include on this line:

- The net Social Security equivalent benefit portion from federal Form RRB-1099, Box 5
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8, and

- Any railroad retirement disability benefit included as wages on federal Form 1040 or 1040-SR, line 1

**Line 22c.** Enter the amount of retirement benefits you and your spouse received under the Federal Social Security Act, Box 5 of your Form SSA-1099s. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, include those amounts received.

**Line 22e.** Enter the amount of qualified retirement benefits included on Form 43, line 28, Column A.

**Line 22g.** Enter the amount of qualified retirement benefits included in Idaho gross income. This amount must have been included on Form 43, line 28, Column B.

**Line 22h.** Divide line 22g, Column B, by line 22e, Column A. Round the percentage to the nearest whole number. For example, 45.49% is entered as 45%; 45.50% is entered as 46%.

### Line 23 Nonresident Military Pay

**Column A:** If you're a nonresident of Idaho, enter the amount of military pay included on Form 43, line 28, Column A.

### Line 24 Bonus Depreciation

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3

Include the federal Form 4562s or detailed computations used to compute the depreciation and gains and losses.

Don't enter any amounts for property acquired during 2008 and 2009.

**Column A:** If the federal depreciation (including gains and losses) is less than the depreciation (including gains and losses) calculated without the bonus depreciation, include the difference on this line.

If you're a shareholder in an S corporation or a partner in a partnership that has Idaho-source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 27.

**Column B:** If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line.

Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part IV, Column B, line 27. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

### Line 25 First-time Home Buyer Savings Account Contributions and Interest

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is used to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 25 but only if included on Form 43, line 8. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided. Add your contributions to the interest earned on the account, and enter the total on this line.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence, and
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

**Line 26 Other Subtractions**

**Columns A and B:** Identify any other subtraction you're eligible for, and claim the amount on this line.

Don't include foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction if allowed. See the instructions for **Itemized or Standard Deductions**. Don't include other subtractions from Form ID K-1, Part IV, line 28 on this line. Include those other subtractions on line 15.

On this line in the applicable column, include interest from Idaho Build America Bonds included on Form 43, line 28, Columns A and B. Don't include on this line any interest from non-Idaho Build America Bonds.

**Part C — Credit for Income Tax Paid to Other States by Part-year Residents**

When both Idaho and another state tax the same income while you're an Idaho resident, you may be eligible for a credit for tax paid to the other state.

Use this section to compute the credit. Include a complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that both Idaho and another state may tax include:

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

**Line 1.** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. If the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**Line 2.** Enter the total portion of federal adjusted gross income derived in the other state modified to reflect Idaho additions and subtractions. In

computing the income derived in the other state, reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho.

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

**Line 3.** Enter the amount of income that's taxed twice. Only income that's taxed by Idaho and also taxed by another state is double-taxed.

**Line 4.** Enter the tax shown on Form 43, line 42.

**Line 5.** Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**Line 7.** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your proportionate share of the tax paid by the S corporation or partnership minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

**Line 8.** Divide line 3 by line 2. Round to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and is entered as 66.67%. The percentage can't be more than 100%.

**Line 10.** Your allowable credit for income tax paid to other states is the smaller of lines 6 or 9. Enter this amount on Form 43, line 43.

**Part D — Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty**

When both Idaho and another state tax the same income, you may be eligible for a credit for tax paid to the other state.

Use this section to compute the credit. You must include a complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule you received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that both Idaho and another state may tax include:

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

**Line 1.** Enter the tax shown on Form 43, line 42.

**Line 2.** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho.

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

**Line 3.** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**Line 4.** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**Line 6.** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your proportionate share of the tax paid by the S corporation or partnership minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

**Line 7.** Your allowable credit for income tax paid to other states is the smaller of lines 5 or 6. Enter this amount on Form 43, line 43.

### Part E — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

#### Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to qualified educational entities, you can claim a tax credit. Donation of goods or services don't qualify.

Include amounts from Form ID K-1, Part VIII, line 55 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on Form 43, line 42
- \$500 (\$1,000 on a joint return)
- The tax on Form 43, line 42 minus the amount on Form 43, line 43

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 63 to that amount. The total credit can't exceed \$500 (\$1,000 on a joint return).

See page 37 for the list of qualified educational entities.

#### Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

You can claim this credit if you donated cash or goods to the following:

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

Include amounts from Form ID K-1, Part VIII, line 56 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 43, line 42
- \$100 (\$200 on a joint return)
- The tax on Form 43, line 42 minus the amounts on Form 43 line 43 and Form 39NR, Part E, line 1

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 65 to that amount. The total credit can't exceed \$100 (\$200 on a joint return).

See page 38 for the list of qualified youth or rehabilitation facilities and their foundations.

### Line 3 Credit for Live Organ Donation Expenses

A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can claim a credit for expenses related to the donation.

The credit can't be more than the taxpayer's tax liability and is limited to the smaller of:

- The amount of live organ donation expenses paid by the taxpayer during the tax year, or
- \$5,000

Any unused credit can be carried over for five years.

To claim the credit, you must donate one or more of the following organs:

- Human bone marrow
- Any part of an:
  - Intestine
  - Kidney
  - Liver
  - Lung
  - Pancreas

Qualified expenses are those incurred by the taxpayer or dependent for travel, lodging, or lost wages and aren't reimbursed to the taxpayer. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

## Part F — Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability

If you didn't claim the \$1,000 deduction on Part B, line 11, you can claim a \$100 credit for each family member, not including yourself or your spouse, who:

- Is age 65 or older
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You can claim this credit if your gross income is less than the filing requirement. File Form 43 and include Form 39NR.

Only residents, including Idaho residents on active military duty outside Idaho, can claim this credit.

**Lines 1 and 2.** Answer the two questions. If you answer yes to either question, you qualify.

**Line 3.** Enter the family member's name, Social Security number, relationship, and date of birth for whom you maintain a home and provide more than one-half of their support. If the claim is for a family member with a developmental disability, check the box.

**Line 4.** Enter the total on Form 43, line 64.