

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN? Check the box. State Use Only

See page 7 of instructions for the reasons to amend, and enter the number that applies.

For calendar year 2017 or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name	Your Social Security number (required)	<input type="checkbox"/> Deceased in 2017
	Spouse's first name and initial	Last name	Spouse's Social Security number (required)	<input type="checkbox"/> Deceased in 2017
	Current mailing address			Forms available at tax.idaho.gov
	City, state, and ZIP Code			

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

1. Single

2. Married filing jointly

3. Married filing separately

4. Head of household

5. Qualifying widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, and 6b, if they apply. Yourself a. Spouse b.

c. List your dependents. If you have more than four, continue on Form 39R. Enter the total number here c.

First name	Last name	Social Security number

d. Total exemptions. Add lines 6a through 6c. Must match federal return d.

INCOME. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return	7	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8	00
9. Total. Add lines 7 and 8	9	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10	00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	00

TAX COMPUTATION. See instructions, page 7.

<p>Standard Deduction for Most People</p> <p>Single or Married Filing Separately: \$6,350</p> <p>Head of Household: \$9,350</p> <p>Married Filing Jointly or Qualifying Widow(er): \$12,700</p>	12. CHECK	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		
		c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply	13		00
	14. All state and local income or general sales taxes included on federal Schedule A, line 5	14		00
	15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero	15		00
	16. Standard deduction. See instructions, page 7, to determine amount if not standard	16		00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero	17		00
	18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply	18		00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero	19		00
	20. Tax from tables or rate schedule. See instructions, page 37	20		00

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.



DON'T STAPLE

21. Tax amount from line 20 21 00

CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other states' return 22 00
 23. Total credits from Form 39R, Part E, line 4. Include Form 39R 23 00
 24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 24 00
 25. TOTAL CREDITS. Add lines 22 through 24 25 00
 26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero 26 00

OTHER TAXES. See instructions, page 9.

27. Fuels tax due. Include Form 75 27 00
 28. Sales/use tax due on untaxed purchases (internet, mail order, and other) 28 00
 29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 29 00
 30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER 30 00
 31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017 31 10 00
 32. TOTAL TAX. Add lines 26 through 31 32 00

DONATIONS. See instructions, page 9. I want to donate to:

33. Nongame Wildlife Conservation Fund 34. Idaho Children's Trust Fund
 35. Special Olympics Idaho 36. Idaho Guard and Reserve Family
 37. American Red Cross of Idaho Fund 38. Veterans Support Fund
 39. Idaho Foodbank Fund 40. Opportunity Scholarship Program
 41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 41 00

PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.

42. Grocery credit. Computed Amount (from worksheet)
 To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42
 To receive your grocery credit, enter the computed amount on line 42 42 00
 43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R 43 00
 44. Special fuels tax refund Gasoline tax refund Include Form 75 44 00
 45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding 45 00
 46. 2017 Form 51 payment(s) and amount applied from 2016 return 46 00
 47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 47 00
 48. Reimbursement Incentive Act credit Claim of Right credit See instructions 48 00
 49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 49 00

TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.

50. TAX DUE. Subtract line 49 from line 41 00
 51. Penalty Interest from the due date Enter total 51 00
 Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal
 52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission 52 00
 53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid 53 00
 54. REFUND. Amount of line 53 to be refunded to you 00
 55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax 55 00

56. DIRECT DEPOSIT. See instructions, page 12. Check if final deposit destination is outside the U.S.

• Routing No. • Account No. Type of Checking
 Account: Savings

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.

57. Total due (line 52) or overpaid (line 53) on this return 57 00
 58. Refund from original return plus additional refunds 58 00
 59. Tax paid with original return plus additional tax paid 59 00
 60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 60 00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE	Your signature	Spouse's signature (if a joint return, BOTH MUST SIGN)
	Date	Preparer's EIN, SSN, or PTIN
Taxpayer's phone number		Preparer's address and phone number
Paid preparer's signature		



FORM 40

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

GROCERY CREDIT REFUND ONLY

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

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents
- Write "**NRF**" on line 7
- **Skip** lines 8 through 11
- Complete line 12a if you (or your spouse) are age 65 or older
- **Skip** lines 12b through 30
- Cross through the \$10 on line 31, Permanent Building Fund, and write "**NRF**"
- **Skip** lines 32 through 41
- Enter your grocery credit amount on line 42 using the grocery credit worksheet on page 10
- Complete applicable lines 43 through 56
- **Skip** lines 57 through 60
- Complete the bottom of Form 40 below line 60

HEADING

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

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't received it from the Internal Revenue Service before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7," include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the Internal Revenue Service, you must provide it to the Tax Commission before your return can finish processing.

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

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

AMENDED RETURN

Form 40 can be used as an original return or as an amended return. See **Amended Returns** on page 3 for further information on amended returns.

If you're filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

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

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS

Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Lines 6a and 6b. Yourself and Spouse.

CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box "Yourself" blank. Instead, check the box on line 12c.

If you can't be claimed as a dependent on another person's return, claim one exemption for yourself. Enter "1" in the box for "Yourself."

If you're married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse."

If your spouse died during 2017 and you're filing a joint return, you may claim the exemption for your spouse.

Line 6c. Dependents. List dependents claimed on your federal return. If you have more than four dependents, continue on Form 39R, Part G. Enter the total number of dependents in the box.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 with your return. See irs.gov for more information.

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

If you're filing an amended return, you must check the same boxes as checked on the federal return.

LINE 7 FEDERAL ADJUSTED GROSS INCOME

Enter your federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; or Form 1040EZ, line 4.

TAX COMPUTATION

LINE 12a AGE 65 OR OLDER

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2018, you may consider yourself 65 on December 31, 2017. The boxes you check must match your federal return.

LINE 12b BLIND

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

LINE 12c CLAIMED DEPENDENT

If your parents or someone else can claim you as a dependent on their tax return, check this box.

LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. However, if:

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

use the following worksheet to calculate your standard deduction to be entered on line 16. You can use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

Federal Limitations On Itemized Deductions

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income or general sales taxes shown on federal Schedule A be subtracted from your total itemized amount before you use this figure to reduce your income. Because of this add back, it may be more beneficial to itemize for federal purposes, but use the standard deduction for Idaho.

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If some of your itemized deductions have been phased out on your federal return due to federal adjusted gross income limitations, they must also be phased out on your Idaho return. Use the amount reported on your federal return.

Since state income or general sales taxes are affected by the limitation, you must reduce your state income or general sales tax add back (Form 40, line 14 or Form 43, line 34) if your itemized deductions are limited. Adjust your state income or general sales tax add back as follows:

1. Itemized deductions after federal limitation (federal Schedule A, line 29) _____
2. Itemized deductions before federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28) _____
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point.
(.66666 = .6667 = 66.67%) (Can't exceed 100%) _____ %
4. State and local income or general sales taxes reported on federal Schedule A _____
5. Multiply line 4 by line 3. Enter this amount on Form 40, line 14, or Form 43, line 34. _____

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

Mortgage Interest Credit

If you reduce your federal itemized deduction for the mortgage interest credit, the Idaho deduction is the amount before reducing for the federal credit.

Federal Foreign Tax Credit

If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

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

You Must Itemize if:

- You're married, filing a separate return (filing status 3), and your spouse itemizes
- You had dual status as a nonresident alien for part of 2017 and during the rest of the year you were a resident alien or a U.S. citizen

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2017 and you and your spouse agree to be taxed on your combined worldwide income.

STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1953; or were blind.

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$6,350
 - Married filing jointly or qualifying widow(er), enter \$12,700
 - Head of household, enter \$9,350 _____
2. Can you be claimed as a dependent?
 - No. Enter the amount from line 1 on line 4
Skip line 3
 - Yes. Go to line 3
3. Is your earned income* more than \$700?
 - Yes. Add \$350 to your earned income
Enter the total
 - No. Enter \$1,050 _____

4. Enter the smaller of line 1 or line 3. If born after January 1, 1953, and not blind, enter this amount on line 6. Otherwise, go to line 5 _____
5. If born before January 2, 1953, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,250 (\$1,550 if single or head of household) _____
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See GROSS INCOME in GENERAL INFORMATION. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

LINE 18 EXEMPTIONS

Multiply \$4,050 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 7 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

- \$156,900 Married filing separate return
- \$313,800 Married filing joint return or qualifying widow(er)
- \$261,500 Single
- \$287,650 Head of household

Your Idaho exemption amount should be the same as your federal exemption amount.

LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** on page 37. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 48. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

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

CREDITS

LINE 22 INCOME TAX PAID TO OTHER STATES

When both Idaho and another state tax the same income, you may be entitled to a credit for tax paid to the other state(s). Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 25.

You may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you. Include a copy of Form K-1.

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

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

LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ that's

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transplanted into another individual. Complete Form 39R, Part E and see page 25 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

LINE 24 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 9. See page 35 for specific instructions. Include Form 44.

OTHER TAXES

LINE 27 FUELS TAX DUE

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

LINE 28 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the internet, book and record club items, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 28.

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

LINE 29 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you've claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 6. See page 36 for specific instructions. Include Form 44.

LINE 30 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

If you've claimed Idaho exemption of property taxes from property that ceases to qualify, you must compute the recapture of the qualified investment exemption. Include Form 49ER.

LINE 31 PERMANENT BUILDING FUND (PBF)

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

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

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

DONATIONS

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2018 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

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

LINE 33 IDAHO NONGAME WILDLIFE FUND

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

LINE 34 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit www.idahochildrenstrustfund.org.

LINE 35 SPECIAL OLYMPICS IDAHO

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. Through sports training and competition, Special Olympics Idaho teaches life skills such as dedication, perseverance and focus, while instilling confidence. With these skills, 50% of Special Olympics athletes are employed while only 10%-14% of the general population of people with developmental disabilities hold jobs. Donations to this fund will be used to buy sports equipment, uniforms, food, lodging and transportation services for competitions, as well as health screenings, outreach programs and family support systems for adults and children with developmental disabilities. Contact Special Olympics Idaho at (208) 323-0482 or visit www.idso.org.

LINE 36 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

Contributions are used to assist military reservists and their families in order to promote the overall readiness for them to support our state and federal missions. The Idaho Guard and Reserve Family Support Fund (IGRFSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Reserves, along with their families, when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc. at (208) 272-4361.

LINE 37 AMERICAN RED CROSS OF IDAHO FUND

Contributions prevent and alleviate human suffering in the face of emergencies. This is done through providing food, shelter, clothing, and other help for disaster victims; helping military members and their families before, during, and after their active service; ensuring a safe and stable blood supply for Idaho hospital patients; preparing Idahoans to respond to emergencies through training; and connecting families separated by conflict or natural disasters. Contact the American Red Cross at (800) 853-2570 or visit www.RedCross.org/Idaho.

LINE 38 VETERANS SUPPORT FUND

Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans

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organizations throughout the state, assist homeless veterans programs in Idaho, promote and market the activities of the Office of Veterans Advocacy, develop an ongoing program for nurse recruitment and retention, supplement training for state and county service officers, and create an Idaho division of Veterans Services scholarship program to help veterans fund their education. Contact the Idaho Division of Veterans Services at (208) 577-2310.

LINE 39 IDAHO FOOD BANK FUND

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Food Bank Fund to provide grants to Idaho nonprofit groups to increase their capacity to provide hunger relief in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit www.idahofoodbankfund.org for more information.

LINE 40 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit www.boardofed.idaho.gov/scholarship/opportunity.asp.

PAYMENTS AND OTHER CREDITS

LINE 42 GROCERY CREDIT

If you're an Idaho resident, you can claim a credit for each personal exemption for which a deduction is permitted and claimed on your Idaho income tax return, provided the individual claimed as an exemption is an Idaho resident. If your parents or someone else can claim you as a dependent on their return, you can't claim this credit on your return.

The credit is \$100 per exemption for all income levels.

You can claim an additional \$20 if you're age 65 or older on December 31, 2017, and are an Idaho resident. Also, if your spouse is age 65 or older and is an Idaho resident, you can claim an additional \$20.

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

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

Members Of The Armed Forces

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

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

Complete the worksheet and enter the total computed grocery credit on line 42, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 42.

GROCERY CREDIT WORKSHEET

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part year, compute as follows:
Number of qualified months _____ X \$8.33 _____
Number of qualified months _____ X \$8.33 _____
Number of qualified months _____ X \$8.33 _____
Number of qualified months _____ X \$8.33 _____

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5. Enter total on line 42, Computed Amount _____

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. Idaho Title 56 established the Cooperative Welfare Fund. It's a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The donation is made by checking the box on line 42 and entering zero (0) in the column for line 42. Once the donation is made, it can't be changed on an amended return.

Note: If you (or your spouse) are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 17, 2018.

LINE 43 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you maintained a household for an immediate family member(s)

- age 65 or older (not including yourself or your spouse) or
 - with a developmental disability (including yourself and your spouse), and
 - didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15,
- you can claim a tax credit of \$100 per person (up to \$300).

Complete and include Idaho Form 39R. See instructions, page 23. You can claim this credit even if your gross income is less than the filing requirement.

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LINE 44 FUELS TAX REFUND

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

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

LINE 45 IDAHO INCOME TAX WITHHELD

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

DON'T claim credit for tax withheld for other states or federal tax withheld.

DON'T include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

LINE 46 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2016 return.

LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

Although a pass-through entity isn't required to withhold or pay income tax on an Idaho resident owner, if it does, include the income tax withheld or paid on this line and include a copy of Form(s) ID K-1 with your income tax return.

LINE 48 REIMBURSEMENT INCENTIVE ACT CREDIT

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

CLAIM OF RIGHT CREDIT

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

TAX DUE OR REFUND

LINE 51 PENALTY AND INTEREST

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

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

Interest: Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2018 is 4%.

LINE 52 TOTAL DUE

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

Don't send cash. Payments of less than \$1 aren't required. A \$20 charge is imposed on all returned checks.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party

provider will charge a 3% convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at tax.idaho.gov. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

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

LINE 54 REFUND

Enter the amount of your overpayment shown on line 53 that you want refunded to you. Refunds of less than \$1 won't be issued. Refunds can only be issued if a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

LINE 55 ESTIMATED TAX

If you're filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2018 tax and won't be refunded.

LINE 56 DIRECT DEPOSIT

Complete line 56 if you want us to deposit your refund directly into your bank or IDeal--Idaho 529 College Savings account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 56. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

IDAHO STATE TAX COMMISSION
PO BOX 56
BOISE ID 83756-0056

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

Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32 for bank accounts. For all IDeal--Idaho 529 College Savings accounts, the routing number is 011001234.

Enter the account number of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). For IDeal--Idaho 529 College Savings accounts, the account number will be 541+ the 11-digit IDeal 529 account number.

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

Check the appropriate box for account type. Check **either** checking or savings, but not both. For IDeal--529 Idaho College Savings accounts, check the box for checking.

The diagram shows a check with the following details: Payee: Paul Maple, 123 Main Street, Appleton, ID 18000. Amount: \$ 1234.00. Bank: ANYPLACE BANK, Appleton, ID 18000. The routing number is 1250252025 and the account number is 200020. Two arrows point to the routing number and account number fields, labeled 'ROUTING NUMBER' and 'ACCOUNT NUMBER' respectively.

FORM 40

The check example indicates where the proper banking information is located. To locate your IDeal account number, log into your account at www.idsaves.org or call (866) 433-2533 for assistance. You are responsible for the accuracy of this information.

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

Note: An IDeal--Idaho 529 College Savings account has a maximum balance limit of up to \$350,000 per beneficiary.

AMENDED RETURN ONLY

Complete lines 57 through 60 only if you're filing this return as an amended return.

LINE 57 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 52 is greater than zero, enter this amount on line 57 as a positive amount.

If line 52 is zero, enter the amount of overpayment that's shown on line 53 on line 57 as a negative amount.

If you received a refund via direct deposit from your original return, any additional refund resulting from amending your return will be sent to you via a paper check.