

AMENDED RETURN, check the box.
 See instructions, page 12, for the reasons for amending and enter the number.

State Use Only

For calendar year 2015, or fiscal year beginning _____, ending _____

Your Social Security number (required)

Deceased in 2015

PLEASE PRINT OR TYPE

Your first name and initial

Last name

Spouse's first name and initial

Last name

Spouse's Social Security number (required)

Deceased in 2015

Current mailing address

City, State, and ZIP Code

Do you need Idaho income tax forms mailed to you next year?

Yes No

If you or your spouse are nonresident aliens for federal purposes, check here.

Forms also available at tax.idaho.gov

Residency status

Check one for yourself and one for your spouse, if a joint return.

Resident: Yourself Spouse
 Idaho Resident on Active Military Duty: 1 2
 Nonresident: 3
 Part-Year Resident: 4
 Military Nonresident: 5

Full months in Idaho this year: Yourself _____ Spouse _____ Indicate current state of residence: Yourself _____ Spouse _____

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, Yourself and 6b, if they apply. Spouse

c. List your dependents. If you have more than four, continue on Form 39NR. 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.

IDAHO INCOME. See instructions, page 13.

- 7. Wages, salaries, tips, etc. Include Form(s) W-2
- 8. Taxable interest income
- 9. Dividend income
- 10. Alimony received
- 11. Business income or (loss). Include federal Schedule C or C-EZ
- 12. Capital gain or (loss). If required, include federal Schedule D
- 13. Other gains or (losses). Include federal Form 4797
- 14. IRA distributions (taxable amount)
- 15. Pensions and annuities (taxable amount)
- 16. Rents, royalties, partnerships, S corporations, trusts, etc. Include federal Schedule E
- 17. Farm income or (loss). Include federal Schedule F
- 18. Unemployment compensation
- 19. Other income. Include explanation
- 20. TOTAL INCOME. Add lines 7 through 19

Idaho Amounts

7	00
8	00
9	00
10	00
11	00
12	00
13	00
14	00
15	00
16	00
17	00
18	00
19	00
20	00

IDAHO ADJUSTMENTS. See instructions, page 14.

- 21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan
- 22. Moving expenses, alimony paid, and student loan interest
- 23. Deductions for self-employment tax, health insurance, and qualified retirement plans
- 24. Penalty on early withdrawal of savings
- 25. Other deductions. See instructions
- 26. TOTAL ADJUSTMENTS. Add lines 21 through 25

21	00
22	00
23	00
24	00
25	00
26	00

27. ADJUSTED GROSS INCOME. Subtract line 26 from line 20

27	00
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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	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Taxpayer's phone
	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Preparer's address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL RETURN.

Don't staple



0 1 5 1 7 0 9 5

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

		Column A - Federal	Column B - Idaho
28. Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 27 in Column B	28	00	00
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29	00	00
30. Subtractions from Form 39NR, Part B, line 26. Include Form 39NR	30	00	00
31. TOTAL ADJUSTED INCOME. Add lines 28 and 29 minus line 30	31	00	00

Standard Deduction For Most People

Single or Married filing Separately: \$6,300

Head of Household: \$9,250

Married filing Jointly or Qualifying Widow(er): \$12,600

32. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check 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 37 and 62 <input type="checkbox"/>			
33. Itemized deductions. Include federal Schedule A. Federal limits apply	33		00
34. All state and local income taxes included on federal Schedule A, line 5	34		00
35. Subtract line 34 from line 33	35		00
36. Standard deduction. See instructions, page 15, to determine amount if not standard	36		00
37. Multiply \$4,000 by the number of exemptions claimed on line 6d. Federal limits apply	37		00
38. Add line 37 and the LARGER of line 35 or line 36	38		00
39. Idaho percentage. Divide line 31, Column B, by line 31, Column A	39		%
40. Multiply amount on line 38 by the percentage on line 39 and enter the result here	40		00
41. Idaho taxable income. Subtract line 40 from line 31, Column B	41		00
42. TAX from tables or rate schedule. See instructions, page 37	42		00
43. Income tax paid to other states. Include Form 39NR and other states' returns	43		00
44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR	44		00
45. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	45		00
46. Line 42 minus lines 43 through 45. If less than zero, enter zero	46		00

OTHER TAXES

47. Fuels tax due. Include Form 75	47		00
48. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other)	48		00
49. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	49		00
50. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	50		00
51. Permanent building fund. Check the box if you're receiving Idaho public assistance payments <input type="checkbox"/>	51		10 00
52. TOTAL TAX. Add lines 46 through 51	52		00

DONATIONS

I want to donate to:			
53. Veterans Support Fund	54. Opportunity Scholarship Program		
55. Idaho Guard and Reserve Family	56. Idaho Children's Trust Fund		
57. Special Olympics Idaho	58. Nongame Wildlife Conservation		
59. American Red Cross of Idaho	60. Idaho Foodbank Fund		
61. TOTAL TAX PLUS DONATIONS. See instructions, page 16. Add lines 52 through 60	61		00

PAYMENTS

62. Grocery credit. See instructions, page 17. Computed Amount (from worksheet)	62		00
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 62 <input type="checkbox"/>			
To receive your grocery credit, enter the computed amount on line 62			
63. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39NR	63		00
64. Special fuels tax refund Gasoline tax refund Include Form 75	64		00
65. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding	65		00
66. 2015 Form 51 payment(s) and amount applied from 2014 return	66		00
67. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1	67		00
68. Reimbursement Incentive Act credit Claim of Right credit See instructions	68		00
69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 62 through 68	69		00

TAX DUE

70. TAX DUE. Subtract line 69 from line 61			00
71. Penalty Interest from the due date Enter total.			00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>	71		00
72. TOTAL DUE. Add lines 70 and 71. Make check or money order payable to the Idaho State Tax Commission	72		00

REFUND

73. OVERPAID. Line 69 minus lines 61 and 71	73		00
74. REFUND. Amount of line 73 to be refunded to you			00
75. ESTIMATED TAX. Amount of line 73 to be applied to your 2016 estimated tax	75		00

76. DIRECT DEPOSIT. See instructions, page 19. Check if final deposit destination is outside of the U.S. Type of Checking Account: Savings

Routing No. Account No.

AMENDED

77. Total due (line 72) or overpaid (line 73)	77		00
78. Refund from original return plus additional refunds	78		00
79. Tax paid with original return plus additional tax paid	79		00
80. Amended tax due or refund. Add lines 77 and 78 minus line 79	80		00

