**IDAHO INDIVIDUAL INCOME TAX RETURN**

*For calendar year 2014, or fiscal year beginning ________, ending ________.*

**PLEASE PRINT OR TYPE**

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse's first name and initial</td>
<td>Last name</td>
</tr>
<tr>
<td>Mailing address</td>
<td></td>
</tr>
<tr>
<td>City, State, and Zip Code</td>
<td></td>
</tr>
</tbody>
</table>

**FILING STATUS.** Check only one box.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Single</td>
</tr>
<tr>
<td>2.</td>
<td>Married filing jointly</td>
</tr>
<tr>
<td>3.</td>
<td>Married filing separately</td>
</tr>
<tr>
<td>4.</td>
<td>Head of household</td>
</tr>
<tr>
<td>5.</td>
<td>Qualifying widow(er)</td>
</tr>
</tbody>
</table>

**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
- 9. Total. Add lines 7 and 8 .................................................................................. 9 00
- 10. Subtractions from Form 39R, Part B, line 23. Include Form 39R ........................................... 10 00

**INCOME.** See instructions, page 7.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 11. | TOTAL ADJUSTED INCOME. Subtract line 10 from line 9 .............................................. 11 00

**TAX COMPUTATION.** See instructions, page 7.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12. CHECK</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>If age 65 or older ....................... □ Yourself □ Spouse</td>
</tr>
<tr>
<td>b.</td>
<td>If blind ........................................ □ Yourself □ Spouse</td>
</tr>
<tr>
<td>c.</td>
<td>If your parent or someone else can claim you as a dependent, check here and enter zero on lines 18 and 42. □</td>
</tr>
<tr>
<td>13.</td>
<td>Itemized deductions. Include federal Schedule A. Federal limits apply .......................... 13 00</td>
</tr>
<tr>
<td>14.</td>
<td>All state and local income taxes included on federal Schedule A, line 5 ............................ 14 00</td>
</tr>
<tr>
<td>15.</td>
<td>Subtract line 14 from line 13. If you do not use federal Schedule A, enter zero .................. 15 00</td>
</tr>
<tr>
<td>16.</td>
<td>Standard deduction. See instructions page 7 to determine amount</td>
</tr>
<tr>
<td>a.</td>
<td>if not standard .................................................. 16 00</td>
</tr>
<tr>
<td>b.</td>
<td>if standard .................................................................. 16 00</td>
</tr>
<tr>
<td>17.</td>
<td>Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero .................. 17 00</td>
</tr>
<tr>
<td>18.</td>
<td>Multiply $3,950 by the number of exemptions claimed on line 6d. Federal limits apply ....... 18 00</td>
</tr>
<tr>
<td>19.</td>
<td>Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero ............... 19 00</td>
</tr>
<tr>
<td>20.</td>
<td>Tax from tables or rate schedule. See instructions, page 37 ................................................. 20 00</td>
</tr>
</tbody>
</table>

**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.
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:

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!
21. Tax amount from line 20 ................................................................. 21

22. Income tax paid to other states. Include Form 39R and a copy of other state return ............................................................. 22

23. Total credits from Form 39R, Part E, line 4. Include Form 39R ................................................................. 23

24. Total business income tax credits from Form 44, Part I, line 12. Include Form 44 ................................................................. 24

25. TOTAL CREDITS. Add lines 22 through 24 ................................................................. 25

26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero ................................................................. 26

27. Fuels tax due. Include Form 75 ................................................................. 27

28. Sales/Use tax due on nontaxed purchases (Internet, mail order, and other) ................................................................. 28

29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 ................................................................. 29

30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER ................................................................. 30

31. Permanent building fund. Check the box if you are receiving Idaho public assistance payments ................................................................. 31

32. TOTAL TAX. Add lines 26 through 31 ................................................................. 32


42. Grocery credit. Computed Amount (from worksheet) ................................................................. 42

43. Maintaining a home for family member age 65 or older, or developmentally disabled. Include Form 39R ................................................................. 43

44. Special fuels tax refund Gasoline tax refund Include Form 75 ................................................................. 44

45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding ................................................................. 45

46. 2014 Form 51 payment(s) and amount applied from 2013 return ................................................................. 46

47. Pass-through income tax. Withheld Paid by entity Include Form(s) ID K-1 ................................................................. 47

48. Reimbursement Incentive Act credit. Include Certificate ................................................................. 48

49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 ................................................................. 49

50. TAX DUE. Subtract line 49 from line 41 ................................................................. 50

51. Penalty Interest from the due date Enter total ................................................................. 51

52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission ................................................................. 52

53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid ................................................................. 53

54. REFUND. Amount of line 53 to be refunded to you ................................................................. 54

55. ESTIMATED TAX. Amount of line 53 to be applied to your 2015 estimated tax ................................................................. 55

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

57. Total due (line 52) or overpaid (line 53) on this return ................................................................. 57

58. Refund from original return plus additional refunds ................................................................. 58

59. Tax paid with original return plus additional tax paid ................................................................. 59

60. Amended tax due or refund. Add lines 57 and 58 and subtract line 59 ................................................................. 60

61. 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

Daytime phone

Preparer’s EIN, SSN, or PTIN

Paid preparer’s signature

Address and phone number

Route No.

Account:

Savings

Checking

Account No.