

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

State Use Only

For calendar year 2014, or fiscal year beginning, ending

Your Social Security Number (required)

Deceased in 2014

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 2014

Mailing address

City, State, and Zip Code

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

Yes No

Forms also available at tax.idaho.gov

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

Residency status: Resident, Idaho Resident on Active Military Duty, Nonresident, Part-Year Resident, Military Nonresident. Check one for yourself and one for your spouse if a joint return.

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

FILING STATUS. Check only one box. If filing married joint or separate return, 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 more than four dependents, continue on Form 39NR. Enter the total number here

Table with 3 columns: First name, Last name, Social Security Number. Multiple rows for dependents.

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

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

Table with 3 columns: Line number, Amount, Total. Lines 7-20.

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

Table with 3 columns: Line number, Amount, Total. Lines 21-26.

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

Table with 3 columns: Line number, Amount, Total. Line 27.

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, Daytime phone, Paid preparer's signature, Preparer's EIN, SSN, or PTIN, 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.



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, less line 30	31	00	00

Standard Deduction For Most People

Single or Married filing Separately: \$6,200

Head of Household: \$9,100

Married filing Jointly or Qualifying Widow(er): \$12,400

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 \$3,950 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 are 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 Greater Idaho		60. Idaho Foodbank	
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. 2014 Form 51 payment(s) and amount applied from 2013 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. Include Certificate	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 2015 estimated tax	75		00

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

Routing No. Account No.

Type of Account: Checking Savings

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, less line 79	80		00

