

M EFO00091 05-31-2017

AMENDED RETURN? Check the box. See page 12 of instructions for reasons to amend, and enter the number that applies

State Use Only

For calendar year 2017 or fiscal year beginning, ending

Your Social Security number (required)

Deceased in 2017

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 2017

Current mailing address

City, state, and ZIP Code

Forms available at tax.idaho.gov

If the IRS considers you or your spouse a nonresident alien, check here.

Residency status

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

- Resident: Yourself, Spouse; Idaho Resident on Active Military Duty; Nonresident; Part-Year Resident; Military Nonresident

Full months in Idaho this year: Yourself, Spouse; Current state abbreviation: 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

Table with columns: First name, Last name, Social Security number

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); 12. Capital gain or (loss); 13. Other gains or (losses); 14. IRA distributions; 15. Pensions and annuities; 16. Rents, royalties, partnerships; 17. Farm income or (loss); 18. Unemployment compensation; 19. Other income; 20. TOTAL INCOME.

Idaho Amounts

Table with columns: Line number, Amount

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; 26. TOTAL ADJUSTMENTS.

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

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, 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

		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: \$6,350

Head of Household: \$9,350

Married Filing Jointly or Qualifying Widow(er): \$12,700

32. a. Check if age 65 or older Yourself Spouse b. Check if blind Yourself Spouse
 c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 37 and 62

33. Itemized deductions. Include federal Schedule A. Federal limits apply	33	00
34. All state and local income or general sales 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 \$4,050 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 9. 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 untaxed purchases (internet, mail order, and other)	48	00
49. Total tax from recapture of income tax credits from Form 44, Part II, line 6. 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 received Idaho public assistance payments for 2017 <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. 2017 Form 51 payment(s) and amount applied from 2016 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 caused by an unqualified Idaho medical savings account withdrawal <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 2018 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 Checking Account: 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 minus line 79	80	00



FORM 43

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

To qualify for a refund of the grocery credit, you must be an Idaho resident or an Idaho resident on active military duty. Part-year residents are entitled to claim a prorated credit against their tax liability; however, part-year residents aren't entitled to a refund of any excess credit. Nonresidents don't qualify for the credit.

If you were a resident, but your spouse was a part-year resident or nonresident and you aren't required to file an income tax return, you may file Form 43 to claim a refund of the grocery credit allowed to the resident.

You aren't required to include a copy of the federal return.

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents
- **Skip** lines 7 through 27
- Write "**NRF**" on line 28, column A. Leave line 28, column B blank
- **Skip** lines 29 through 31
- Complete line 32a if you (or your spouse) are age 65 or older
- **Skip** lines 32b through 50
- Cross through the \$10 on line 51, Permanent Building Fund, and write "NRF"
- **Skip** lines 52 through 61
- Enter your grocery credit amount on line 62 using the grocery credit worksheet on page 17
- Complete applicable lines 63 through 76
- **Skip** lines 77 through 80
- Complete the bottom of Form 43, page 1, below line 27

HEADING

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

This form can be used as an original return or an amended return. 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 federal return
4. Other - Include an explanation

NONRESIDENT ALIEN

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you (or your spouse) are a nonresident alien, check the box below the address, and check Nonresident for your residency status.

RESIDENCY STATUS

Check the box that applies to your residency status for 2017. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2017. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 6 to determine your status.

- If you (or your spouse) are an Idaho resident, check box 1.
- If you (or your spouse) are a member of the armed forces on active military duty outside Idaho and Idaho is your state of permanent residence, check box 2. (An Idaho resident on active military duty in or outside Idaho must file on Form 40 unless your spouse is a part-year resident or nonresident.)
- If you (or your spouse) are a nonresident, check box 3.
- If you (or your spouse) moved into or out of Idaho and were a resident for only part of the year, check box 4.
- If you (or your spouse) are in Idaho on military orders but your state of permanent residence is another state, check box 5. See the instructions for **Military Personnel** on page 4 of this booklet.

FORM 43

If the earned income of a servicemember's spouse is exempt from Idaho taxation on Idaho Form 43, the servicemember must check box 5 and the qualifying spouse must check box 3.

If you're a resident filing Forms 43 and 39NR due to a nonresident spouse, the amounts reported for additions and subtractions in the Idaho column must be the total amount for your share of those additions or subtractions plus the amount of any Idaho additions or subtractions of your nonresident spouse.

FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2017. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2017. Nonresidents don't respond to this question.

CURRENT STATE OF RESIDENCE

Use the two-letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2017, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you're a military nonresident, indicate your military home of record.

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 for "Yourself" blank. Instead, check the box on line 32c.

If you can't be claimed as a dependent on another person's return, you can 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 can 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 39NR, 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.

IDAHO INCOME

You must complete your federal income tax return before you begin this form. You will use the information you entered on your federal income tax return to complete your Form 43.

LINE 7 WAGES, SALARIES, TIPS, ETC.

Enter the total wages, salaries, tips, etc. received for all employment while an Idaho resident or part-year resident and for all work performed in Idaho while a nonresident. If you're a nonresident who works for an employer both in Idaho and outside of Idaho, visit our website at tax.idaho.gov to obtain a copy of the publication titled "Residency Status and Idaho Source Income." This publication explains how to determine the amount of income that's taxable to Idaho.

If your military home of record is Idaho and you're on active duty outside Idaho, include all of your wages. Your active duty military wages earned outside of Idaho can be deducted on Form 39NR, Part B, line 7. If you have nonmilitary wages that are taxable in another state, you can take a credit for tax paid to other states on Form 39NR, Part D.

If your military home of record wasn't Idaho and you were on active duty in Idaho, don't include your military wages.

If the servicemember's spouse's earned income is exempt from Idaho taxation as described on page 4 of this booklet under military personnel, don't include the qualifying spouse's wages.

If the wages on line 7 don't match the Idaho income amounts on your Form(s) W-2, please include a schedule or explanation.

LINE 8 TAXABLE INTEREST INCOME

From federal Form 1040, line 8a, Form 1040A, line 8a, or Form 1040EZ, line 2, enter all:

- Interest income received while an Idaho resident
- Business interest income earned from Idaho sources
- Interest income on installment sales of Idaho property

NOTE: Don't include interest earned from a personal bank account in Idaho while a nonresident.

LINE 9 DIVIDEND INCOME

From federal Form 1040, line 9a, or Form 1040A, line 9a, enter dividends earned while an Idaho resident or part-year resident and dividends earned from Idaho sources while a nonresident.

LINE 10 ALIMONY RECEIVED

From federal Form 1040, line 11, enter alimony received while an Idaho resident or part-year resident.

LINE 11 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (loss) reported on Schedule C or C-EZ from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

LINE 12 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13, enter the gain or loss reported on Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho, or receipt of installment sale proceeds while you were an Idaho resident. From federal Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

LINE 13 OTHER GAINS OR LOSSES

From federal Form 1040, line 14, enter other gains or losses reported on Schedule 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

LINE 14 IRA DISTRIBUTIONS

From federal Form 1040, line 15b, or Form 1040A, line 11b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

LINE 15 PENSIONS AND ANNUITIES

From federal Form 1040, line 16b, or Form 1040A, line 12b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

FORM 43

LINE 17 FARM INCOME OR LOSS

From federal Form 1040, line 18, enter the amount reported on Schedule F that represents farm income or loss incurred while an Idaho resident or part-year resident, or from an Idaho farming operation. A nonresident operating a farm in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

LINE 18 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter any unemployment compensation received while an Idaho resident or part-year resident. Enter the amount received from the Idaho Department of Labor while a nonresident.

LINE 19 OTHER INCOME

From federal Form 1040, line 21, enter any other income received while an Idaho resident or part-year resident, or from an Idaho source. This includes Idaho lottery winnings over \$600. Don't include federal NOL on this line.

IDAHO ADJUSTMENTS

LINE 21 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 32, or Form 1040A, line 17; Idaho's portion of the deduction for a federal health savings account included on Form 1040, line 25; Idaho's portion of the Archer MSA deduction included on Form 1040, line 36; and Idaho's portion of the IRC 501(c)(18)(D) retirement plan included on Form 1040, line 36.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal health savings account deduction is claimed _____
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources _____
3. Divide line 2 by line 1. (Can't exceed 100%) _____ %
4. Enter amounts from federal Form 1040, lines 25, 32, and the write-in adjustments written in left of line 36, coded MSA or 501(c)(18)(D); or Form 1040A, line 17 _____
5. Multiply line 4 by line 3. Enter this amount on line 21 _____

LINE 22 MOVING EXPENSES, ALIMONY PAID, AND STUDENT LOAN INTEREST

If you claimed a deduction on federal Form 1040, line 26, 31a or 33, or on federal Form 1040A, line 18, for moving expenses, alimony paid, or student loan interest, complete this worksheet to determine your Idaho deduction, if any:

1. Enter total income from Form 43, line 20. Don't include federal NOL in line 20 _____
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 less federal NOL unless already subtracted _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter total allowable federal amount of moving expenses, alimony paid, and student loan interest _____
5. Multiply line 4 by line 3. Enter this amount on line 22 _____

LINE 23 DEDUCTIONS FOR SELF-EMPLOYED

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a SEP, a SIMPLE, or a qualified plan reported on your federal Form 1040, lines 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance.

To compute Idaho's portion, complete this worksheet:

1. Enter the amount of self-employment income reported on Form 43, line 11 (business income), line 17 (farm income), line 16 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) _____
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. From federal Form 1040, enter the total of lines 27, 28, and 29 _____
5. Multiply line 4 by line 3. Enter this amount on line 23 _____

LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Enter the amount from federal Form 1040, line 30 that relates to interest income reported as Idaho income.

LINE 25 OTHER DEDUCTIONS

You may be entitled to an Idaho deduction if you claimed a deduction on federal Form 1040, lines 23, 24, or 35 relating to reservists, performing artists, fee-based government officials; educator expenses; domestic production activities; or as a write-in deduction for rental of personal property, reforestation amortization and expenses*, repayment of supplemental unemployment benefits, attorney fees and court costs, and jury duty pay. Divide the amount of income relating to that item included in Idaho total income by the income relating to the item included in federal adjusted gross income. This percentage is multiplied by the deduction claimed on your federal return to calculate the deduction allowed on your Idaho return. For example, divide Idaho jury pay, included in Idaho total income, by total jury pay included in federal adjusted gross income, to arrive at a percentage (can't exceed 100%). Multiply that percentage by the amount of the jury pay claimed as a deduction on your federal return. Repeat this step for each of the deductions mentioned above, total the result for each deduction, and enter the amount on line 25. Include a copy of your calculations with your return.

*If there's no income from the related timber operations for the year of the reforestation deduction, the deduction for reforestation is based on the percentage of property in Idaho to total property to which the reforestation amortization and expense relates.

LINE 28 ADJUSTED GROSS INCOME

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Form 1040, line 37, Form 1040A, line 21, or Form 1040EZ, line 4.

Column B: This is Idaho Adjusted Gross Income. Enter the amount from line 27.

TAX COMPUTATION

LINE 32a 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 32b BLIND

If you are blind, the box for "Yourself" must be checked. 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.

FORM 43

LINE 32c CLAIMED DEPENDENT

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

LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. However, if:

- You check any boxes on lines 32a through 32c or
- Someone can claim you or your spouse if filing jointly, as a dependent

use the worksheet below to calculate your standard deduction to be entered on line 36 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. For exceptions, see **You Must Itemize**.

If the IRS considers you or your spouse nonresident aliens 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.

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.

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 an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit or the foreign tax credit, the amount that would have been allowed if the federal credit hadn't been claimed is allowed as an itemized deduction.

If line 35 is more than line 36, use your itemized deductions on line 35. If line 36 is more than line 35, use your standard deduction on line 36.

You Must Itemize if:

- You're married, filing a separate return (filing status 3), and your spouse itemizes
- You were a nonresident alien for any part of 2017

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 43, lines 32a and 32b, by \$1,250 (\$1,550 if single or head of household) _____
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 _____

***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 37 EXEMPTIONS

Multiply \$4,050 by the total number of exemptions entered on line 6d. If Column A, line 28 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 39 IDAHO PERCENTAGE

Divide the amount from line 31, Column B, by the amount from line 31, Column A. 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% or be less than zero.

LINE 42 TAX

Enter the tax on this line. If line 41 is less than \$100,000, use the **tax tables** on page 37. If line 41 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 tables.

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.

FORM 43

CREDITS

LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When both Idaho and another state tax the same income while you're an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must include a copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

Idaho resident on active military duty: Use Form 39NR, Part D to compute the credit.

Certain part-year residents 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.

LINE 44 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 transplanted into another individual. Complete Form 39NR, Part E and see page 34 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

LINE 45 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 47 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 48 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 48.

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 49 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 50 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 QIE. Include Form 49ER.

LINE 51 PERMANENT BUILDING FUND (PBF)

You're required to pay the \$10 PBF tax if your Idaho gross income equals or exceeds the filing requirements on page 2.

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

- Your Idaho 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 53 through 60 are voluntary and will either reduce your refund or increase the 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.

LINE 53 VETERANS SUPPORT FUND

Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans 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 54 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.

LINE 55 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 56 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

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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 57 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 58 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 are not 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 and plants 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 59 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 60 IDAHO FOODBANK 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.

PAYMENTS AND OTHER CREDITS

LINE 62 GROCERY CREDIT

Nonresidents don't qualify for this credit.

If your parents or someone else can claim you as a dependent on their tax return, you can't claim this credit on your return.

If you're a part-year resident, you're entitled to a prorated credit based on the number of months you were domiciled in Idaho during the tax year. For this purpose, more than 15 days of a month is treated as a full month.

The credit allowed for part-year residents can't exceed the amount on line 42 less line 43. Grocery credit isn't refunded to part-year residents.

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

Complete the worksheet and enter the total computed grocery credit on line 62, 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 62.

GROCERY CREDIT WORKSHEET

Yourself:

1. Number of qualified months _____
2. If 65 or older, multiply line 1 by \$10.
If under 65, multiply line 1 by \$8.33 _____

Spouse (if joint return):

3. Number of qualified months _____
4. If 65 or older, multiply line 3 by \$10.
If under 65, multiply line 3 by \$8.33 _____

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 _____
7. Enter tax. Line 42 less line 43 _____
8. Enter the smaller of line 6 or line 7 here
and on line 62, Computed Amount _____

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.

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. The donation is made by checking the box on line 62 and entering zero (0) in the column for line 62. Once the donation is made, it can't be changed on an amended return.

TAX DUE OR REFUND

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

Part-year residents and nonresidents don't qualify for this credit.

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

- Age 65 or older (not including yourself or spouse) or
- With a developmental disability (including yourself and spouse), and
- Didn't claim a deduction of \$1000 per person on Form 39NR, part B, line 11,

you can claim a tax credit of \$100 per person (up to \$300).

Complete Form 39NR, Part F, and include it with your return. If the home was maintained for the family member for less than a full year, the tax credit is allowed at the rate of \$8.33 per month per person. You can claim this credit even if your gross income is less than the filing requirement.

LINE 64 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 eligible for a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Attach 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 eligible for a refund of the Idaho gasoline tax you paid. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

LINE 65 IDAHO INCOME TAX WITHHELD

Enter the total amount of Idaho income tax withheld as shown on your withholding statements. Include legible state copies of your 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 66 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 67 PASS-THROUGH INCOME TAX WITHHELD/PAID BY ENTITY

- Enter on the withheld line the amount of withholding reported on Form ID K-1, page 2, line 38
- Enter on the paid by entity line any amount reported on Form ID K-1, page 2, line 37

LINE 68 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.

LINE 71 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 70, from the original due date until paid. The rate for 2018 is 4%.

LINE 72 TOTAL DUE

Enter the amount of tax you owe. If your payment includes amounts for penalty and interest, include those amounts in the figure you enter 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 74 REFUND

Enter the amount of your overpayment shown on line 73 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 can be seized for unpaid liabilities owed to other state agencies.

LINE 75 ESTIMATED TAX

If you're filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2018 tax and won't be refunded.

LINE 76 DIRECT DEPOSIT

Complete line 76 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 76. 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

Or call us toll-free at (800) 972-7660 or (208) 334-7660 in the Boise area.

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AMENDED RETURN ONLY

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.

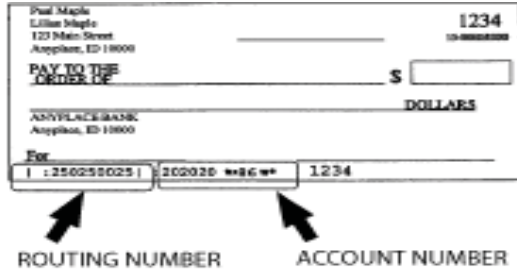
Complete lines 77 through 80 only if you're filing this return as an amended return.

LINE 77 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 72 is greater than zero, enter this amount on line 77 as a positive amount.

If line 72 is zero, enter the amount of overpayment that's shown on line 73 on line 77 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.



The check example indicates where the proper banking information is located. To locate your IDEal--Idaho 529 College Savings account number, log in to 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'll receive a check by mail instead.

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