

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions, page 7 for the reasons for amending and enter the number.

State Use Only

For calendar year 2014, 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 2014
	Spouse's first name and initial	Last name	Spouse's Social Security Number (required)	<input type="checkbox"/> Deceased in 2014
	Mailing address		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	City, State, and Zip Code		Forms also available at tax.idaho.gov	

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, and 6b, if they apply. Yourself a.
Spouse b.

c. List your dependents. If more than four dependents, 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.

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	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 taxes included on federal Schedule A, line 5	14	00	
	15. Subtract line 14 from line 13. If you do not 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 \$3,950 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.



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!](#)

21. Tax amount from line 20	21		00
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CREDITS. Limits apply. See instructions, page 8.

22. Income tax paid to other states. Include Form 39R and a copy of other state 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 12. 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 nontaxed purchases (Internet, mail order, and other)	28		00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 7. 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 are receiving Idaho public assistance payments	31	<input type="checkbox"/>	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 Greater Idaho Fund	38. Veterans Support Fund		
39. Idaho Foodbank	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. <input type="checkbox"/>			
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. 2014 Form 51 payment(s) and amount applied from 2013 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. Include Certificate	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 due to an ineligible withdrawal from an Idaho medical savings account <input type="checkbox"/>			
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 2015 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 and 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
Daytime phone	
Paid preparer's signature	Address and phone number

