

Form 43 2022 Part-year Resident and Nonresident Income Tax Return

8734

Amended Return? Check the box. See page 15 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2022 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Please Print or Type: Your first name and initial, Last name, Your Social Security number (required), Spouse's first name and initial, Last name, Spouse's Social Security number (required), Current mailing address, City, State, ZIP code, Foreign country (if not U.S.).

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.

Residency Status options: Resident, Idaho Resident on Active Military Duty, Nonresident, Part-year Resident, Military Nonresident. Includes checkboxes for Yourself and Spouse.

Enter the full months in Idaho this year. Yourself \_\_\_\_\_ Spouse \_\_\_\_\_. Enter your current state's abbreviation. Yourself \_\_\_\_\_ Spouse \_\_\_\_\_

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

Filing Status options: 1. Single, 2. Married filing jointly, 3. Married filing separately, 4. Head of household, 5. Qualifying widow(er) with qualifying dependents.

See instructions, page 16. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply. 6a. Yourself \_\_\_\_\_ 6b. Spouse \_\_\_\_\_ 6c. Dependents \_\_\_\_\_ 6d. Total household \_\_\_\_\_

List your dependents below. If you have more than four dependents, continue on Form 39NR. Enter total number on line 6c.

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy). Includes a vertical label 'Household' on the left.

Idaho Income table with 20 rows and 3 columns. Includes a vertical label 'Idaho Income' on the left and a sub-header 'Idaho Amounts' for columns 2 and 3.

Continue to page 2.



		Column A - Federal		Column B - Idaho	
<b>Idaho Adjustments</b>	<b>See instructions, page 17.</b>				
	21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan .....	21			00
	22. Moving expenses, alimony paid, and student loan interest .....	22			00
	23. Deductions for self-employment tax, health insurance, and qualified retirement plans .....	23			00
	24. Penalty on early withdrawal of savings .....	24			00
	25. Other deductions. See instructions .....	25			00
	26. <b>Total Adjustments.</b> Add lines 21 through 25 .....	26			00
27. <b>Adjusted Gross Income.</b> Subtract line 26 from line 20 .....	27			00	
	28. Enter amount from federal Form 1040, line 11. 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 27. Include Form 39NR .....	30	00		00
	31. <b>Total Adjusted Income.</b> Add lines 28 and 29 minus line 30 .....	31	00		00
<b>Credits</b>	<b>Standard Deduction for Most People</b>  Single or Married Filing Separately: \$12,950  Head of Household: \$19,400  Married Filing Jointly or Qualifying Widow(er): \$25,900	32. 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 line 63 .. <input type="checkbox"/>		
		33. Itemized deductions. Include federal Schedule A. Federal limits apply .....	33		00
		34. State and local income or general sales taxes included on federal Schedule A .....	34		00
		35. Subtract line 34 from line 33. If you don't use federal Schedule A, enter zero .....	35		00
		36. Enter the standard deduction for your filing status. See instructions, page 19, to determine amount if not standard .....	36		00
		37. Enter the <b>larger</b> of line 35 or line 36.....	37		00
		38. Idaho percentage. Divide line 31, Column B, by line 31, Column A .....	38		%
		39. Multiply amount on line 37 by the percentage on line 38 and enter the result here .....	39		00
		40. Qualified business income deduction .....	40		00
		41. Idaho taxable income. Subtract lines 39 and 40 from line 31, Column B .....	41		00
		42. <b>Tax</b> from table or rate schedule. See instructions, page 53 .....	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 10. Include Form 44 .....	45		00	
	46. Idaho Child Tax Credit. Computed amount from worksheet on page 21 .....	46		00	
	47. Subtract lines 43 through 46 from line 42. If less than zero, enter zero .....	47		00	
<b>Other Taxes</b>	48. Fuels use tax due. Include Form 75 .....	48		00	
	49. <b>Sales/use tax due on untaxed purchases (online, mail order, and other)</b> .....	49		00	
	50. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 .....	50		00	
	51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER .....	51		00	
	52. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2022..... <input type="checkbox"/>	52		10 00	
	53. <b>Total Tax.</b> Add lines 47 through 52 .....	53		00	

Continue to page 3.



<b>Donations</b>	I want to donate to:			
	54. Idaho Nongame Wildlife Fund .....	55. Idaho Children's Trust Fund .....		
	56. Special Olympics Idaho .....	57. Idaho Guard and Reserve Family ...		
	58. American Red Cross of Idaho Fund ..	59. Veterans Support Fund .....		
	60. Idaho Food Bank Fund .....	61. Opportunity Scholarship Program .....		
	62. <b>Total Tax Plus Donations.</b> See instructions, page 22. Add lines 53 through 61 .....	62		00
<b>Payments</b>	63. Grocery Credit. Computed amount from worksheet on page 23 .....	63		00
	<b>To receive your grocery credit</b> , enter the computed amount on line 63 .....			
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 63 .....			
	64. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR .....	64		00
	65. Special fuels tax refund ..... Gasoline tax refund ..... Include Form 75 ....	65		00
	66. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding .....	66		00
	67. 2022 Form 51 estimated payments and amount applied from 2021 return .....	67		00
68. Paid by entity ..... Withheld ..... ABE ..... See instructions. Include Form ID K-1s .....	68		00	
69. Tax Reimbursement Incentive credit ..... Claim of Right credit ..... See instructions .....	69		00	
70. <b>Total Payments and Other Credits.</b> Add lines 63 through 69 .....	70		00	
<b>Tax Due</b>	71. <b>Tax Due.</b> If line 62 is more than line 70, subtract line 70 from line 62 .....	71		00
	72. Penalty ..... Interest from the due date ..... Enter total .....	72		00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal .....			
	73. Nonrefundable credit from a prior year return. See Form 44 instructions .....	73		
74. <b>Total Due.</b> Add lines 71 and 72, then subtract line 73. Pay online or make check payable to the Idaho State Tax Commission .....	74		00	
<b>Refund</b>	75. <b>Overpaid.</b> If line 62 is less than 70, subtract lines 62 and 72 from line 70 .....	75		00
	76. <b>Refund</b> ..... <b>Apply to 2023</b> .....			

77. **Direct Deposit. See instructions, page 25.**  Check if final deposit destination is outside of the U.S.

▪ Routing No.	<input type="text"/>	▪ <input type="checkbox"/> Checking
		Type of Account:
▪ Account No.	<input type="text"/>	▪ <input type="checkbox"/> Savings

<b>Amended</b>	78. Total due (line 74) or overpaid (line 75) .....	78		00
	79. Refund from original return plus additional refunds .....	79		00
	80. Tax paid with original return plus additional tax paid .....	80		00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80 .....	81		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.

<b>Sign Here</b>	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Taxpayer's phone number
	Paid preparer's signature	Preparer's EIN, SSN, or PTIN	Preparer's phone number
Preparer's address		State	ZIP code
		Date	

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

**Include a complete copy of your federal return.**



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**

You must be an Idaho resident or an Idaho resident on active military duty to qualify for a refund of the grocery credit. Part-year residents can claim a prorated credit against their tax due but don't qualify for 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, 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.

Complete Form 43 as follows:

- Complete the top of the form through line 6
- **Skip** lines 7 through 27
- Write "**NRF**" (Not Required to File) 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 33 through 51
- Cross through the \$10 on line 52, Permanent Building Fund, and write "**NRF**"
- **Skip** lines 53 through 62
- Enter your grocery credit amount on line 63 using the grocery credit worksheet on page 23
- Complete applicable lines 64 through 77
- **Skip** lines 78 through 81
- Complete the bottom of Form 43 below line 81

**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).

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien) in the SSN space. If you've applied for an ITIN and haven't received it from the IRS 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 IRS, 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 forms show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

**Amended Return**

You can use this form 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 number from the following list that best describes your reason for amending.

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

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

**Nonresident Alien**

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you're (you or your spouse) 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 2022. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2022. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 4 to determine your status.

- If you're (you or your spouse) an Idaho resident, check box 1.
- If you're (you or your spouse) 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're (you or your spouse) 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're (you or your spouse) 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 5 of this booklet.

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 2022. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2022. 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 2022, use ID. All part-year residents and nonresidents must complete this section. Spouses with 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 Information** on page 2 for further information on filing status.

### Line 6 Household

**Line 6a. Yourself.** Enter "1" unless someone else claims you as a dependent on their return.

**Line 6b. Spouse.** Enter "1" if you're filing a joint return.

Enter "1" if your spouse died during 2022 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

**Line 6c. Dependents.** List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39NR, Part G. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with the return. See [irs.gov](https://www.irs.gov) for more information.

**Line 6d. Total Household.** Add lines 6a through 6c.

## Idaho Income

Complete your federal income tax return before you begin this form. You'll use the information from 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 *Idaho Residency Status* webpage at [tax.idaho.gov](https://tax.idaho.gov). It 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 isn't taxable by Idaho as described on page 5 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 W-2s, include a schedule or explanation.



**Line 8 Taxable Interest Income**

From federal Form 1040 or 1040-SR, line 2b, 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 or 1040-SR, line 3b, 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 Schedule 1, line 2a, enter alimony received while an Idaho resident or part-year resident.

**Line 11 Business Income or Loss**

From federal Schedule 1, line 3, enter the income or 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. Complete and include Idaho Form 402.

**Line 12 Capital Gain or Loss**

From federal Form 1040 or 1040-SR, line 7, 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
- The receipt of installment sale proceeds while you were an Idaho resident

**Line 13 Other Gains or Losses**

From federal Schedule 1, line 4, enter other gains or losses reported on federal 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 or 1040-SR, line 4b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

**Line 15 Pensions and Annuities**

From federal Form 1040 or 1040-SR, line 5b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

**Line 16 Rents, Royalties, Partnerships, etc.**

From federal Schedule 1, line 5, 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. Report passive activity losses from Idaho activities that are "Allowed" losses from federal Form 8582 and corresponding worksheets.

**Line 17 Farm Income or Loss**

From federal Schedule 1, line 6, enter the amount reported on Schedule F that's 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. Complete and include Idaho Form 402.

**Line 18 Unemployment Compensation**

From federal Schedule 1, line 7, 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 Schedule 1, line 8, enter any other income received while an Idaho resident or part-year resident or from an Idaho source. An example is:

- Idaho lottery winnings over \$600

Also include:

- The total of any state income tax refunds received while an Idaho resident from federal Schedule 1, line 1, state tax rebates for Idaho servicemembers, and
- The taxable amount of Social Security benefits received while an Idaho resident from federal Form 1040 or 1040-SR, line 6b.

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 Schedule 1, line 20

- The deduction for a federal health savings account included on Schedule 1, line 13
  - The Archer MSA deduction included on Schedule 1, line 23, and
  - The IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 24f
1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income you earned from the business that the federal health savings account deduction is claimed on \_\_\_\_\_
  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 Schedule 1, lines 13, 20, 23, and 24f \_\_\_\_\_
  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 Schedule 1, line 14, 19a, or 21 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 or 1040-SR, line 9, 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 Simplified Employee Pension Plan (SEP), a Savings Incentive Match Plan for Employees (SIMPLE), or a qualified plan reported on your federal Schedule 1, lines 15, 16, and 17.

**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. If you have amounts from more than three businesses, add more lines.

**1. Self-Employment Tax Deduction**

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employment Tax Deduction	_____		_____

**2. Self-Employed SEP, SIMPLE, and Qualified Plans**

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho self-employment income reported by each business by the total self-employment income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Retirement Plan Deduction	_____		_____

**3. Self-Employed Health Insurance Deduction**

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Health Insurance Deduction	_____		_____

**4. Total Self-Employment Deduction**

Add the total amounts in Column C, lines 1, 2, and 3 \_\_\_\_\_

**Line 24 Penalty on Early Withdrawal of Savings**

Enter the amount from federal Schedule 1, line 18 that relates to interest income reported as Idaho income.

**Line 25 Other Deductions**

You may qualify for an Idaho deduction if you claimed any of the following items on federal Schedule 1, lines 11 through 25 relating to:

- Reservists
- Performing artists
- Fee-based government officials
- Educator expenses
- A write-in deduction for rental of personal property
- Reforestation amortization and expenses\*
- Attorney fees and court costs
- 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 the total property that relates to the reforestation amortization and expense.

**Line 28 Adjusted Gross Income**

**Column A:** This must be the same amount of Adjusted Gross Income as reported on your federal Form 1040 or 1040-SR, line 11.

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

If your Idaho Adjusted Gross Income is negative, see Idaho Form 56 and instructions.

**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, 2023, you may consider yourself 65 on December 31, 2022. The boxes you check must match your federal return.

**Line 32b Blind**

Check the box for "Yourself" if you're blind. 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.

**Line 32c Claimed Dependent**

Check this box if someone else, such as a parent, can claim you as a dependent.

**Lines 33 – 36****Standard Deductions**

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. Use the Standard Deduction Worksheet on page 20 to calculate your standard deduction if:

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

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

**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 2022

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 2022, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that 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 addback, it may be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

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 for your filing status.



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.

**Itemized Deductions**

If you use federal Schedule A to itemize, use the following instructions for line 34:

- If federal Schedule A, line 5d, is:
  - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a
  - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero

**Federal foreign tax credit:** If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

3. Is your earned income\* more than \$750?
  - Yes.** Add \$400 to your earned income. Enter the total
  - No.** Enter \$1,150 .....
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1958, and not blind, skip to line 6. Otherwise, go to line 5 .....
5. If born before January 2, 1958, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b by \$1,400 (\$1,750 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 amounts you reported on federal Form 1040 or 1040-SR.

**Standard Deduction Worksheet**

1. Enter the amount shown below for your filing status:
  - Single or married filing separately enter \$12,950
  - Married filing jointly or qualifying widow(er) enter \$25,900
  - Head of household enter \$19,400 .....
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

**Line 38 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 is entered as 66.67%. The percentage can't exceed 100% or be less than zero. If line 31, Column A is negative and line 31, Column B is positive, the percentage is 100%.

**Line 40 Qualified Business Income Deduction**

Use the worksheet below to calculate the amount to enter on line 40.

**Worksheet**

1. Enter the business information in the table below using information from your K-1s and federal Form 8995. Then add your totals for Column (c) and for column (e).

(a) Business name	(b) Taxpayer identification number	(c) Total qualified business income or (loss)	(d) Idaho apportionment factor	(e) Idaho source qualified business income or (loss) (Multiply Column c by Column d)
		<b>Total:</b>		<b>Total:</b>

- |  |   |
|--|---|
| 2. Divide the total of Column (e) by the total of Column (c) for your Idaho percentage of qualified business income..... | 2 |
| 3. Enter the qualified business income deduction you claimed on your federal return .....                                | 3 |
| 4. Multiply line 2 by line 3 to calculate your Idaho Qualified business income deduction .....                           | 4 |
| 5. Enter the amount from line 4 on Idaho Form 43, Line 40 .....  | 5 |

**Line 42 Tax**

Enter the tax on this line. If line 41 is less than \$100,000, use the **tax tables** beginning on page 53. If line 41 is \$100,000 or more, use the **tax rate schedules** on page 64. 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 table.

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.

**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 qualify for 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 qualify for 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 qualify for a credit if you donated a qualified organ that's transplanted into another individual, or 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

Complete Form 39NR, Part E and see page 51 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

**Line 46 Idaho Child Tax Credit**

**Nonresidents don't qualify for this credit.** To qualify for the Idaho Child Tax Credit, the child must:

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2022

If you don't have a qualifying child, you can't claim the credit.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent may claim the child if:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent, or
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

Idaho part-year residents qualify for the Idaho child tax credit for the part of the year they were an Idaho resident. Compute the prorated credit using the following worksheet.

**Note:** This credit is limited to your tax liability after any credit for tax paid to other states, grocery credit, and credits from Forms 39NR and 44. See Line 63 Grocery Credit for more limitations to part-year resident grocery credit.

**Worksheet**

1. Enter the number of months you lived in Idaho (more than 15 days is treated as a full month) .....
2. Multiply line 1 by \$17.08 .....
3. Multiply line 2 by the number of your qualifying children\* .....
4. Enter the amount from Form 43, line 42 ...
5. Enter the amount from Form 43, line 43 ...
6. Part-year residents: Enter the amount from Form 43, line 63. (See line 63 instructions for calculating the Grocery Credit.) .....
7. Enter the amount from Form 43, line 44 ...
8. Enter the amount from Form 43, line 45 ...
9. Subtract lines 5 through 8 from line 4. If less than zero, enter zero .....
10. Enter the lesser of lines 3 or 9 here and on Form 43, line 46 .....

\*See federal Form 1040 instructions for more information on qualifying children.

**Other Taxes****Line 48 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, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

**Line 49 Sales/Use Tax Due**

If you made purchases during the year without paying sales tax, you must pay use tax on these purchases. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay use tax directly to the Tax Commission. Multiply the total amount of 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 here.

If you have an Idaho 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 50 Total Tax from Recapture of Income Tax Credits**

If you've claimed Idaho tax credits that no longer 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. Include Form 44.

**Line 51 Tax from Recapture of Qualified Investment Exemption (QIE)**

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

**Line 52 Permanent Building Fund (PBF) Tax**

You must pay the \$10 PBF tax if you're required to file an Idaho income tax return. See **Who Must File** on page 2.

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

- Your 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) are legally blind at the end of the tax year. Draw a line through the \$10

**Donations**

The donations on lines 54 through 61 are voluntary and will either reduce your refund or increase the tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2023 income tax return. If you have questions about your donations, 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 54 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 aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and Game website at [idfg.idaho.gov/wildlife/funding](http://idfg.idaho.gov/wildlife/funding) or call (208) 334-2920.

**Line 55 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. For more information visit the Idaho Children's Trust Fund/Prevent Child Abuse Idaho website at [idahochildrenstrustfund.org](http://idahochildrenstrustfund.org) or call (208) 386-9317.

**Line 56 Special Olympics Idaho**

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at [specialolympicsidaho.org](http://specialolympicsidaho.org) or call (208) 323-0482.

**Line 57 Idaho Guard and Reserve Family Support Fund**

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at [igrfamilysupportfund.org](http://igrfamilysupportfund.org) or call (208) 801-4225.

**Line 58 American Red Cross of Idaho Fund**  
 Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at [redcross.org/local/idaho](http://redcross.org/local/idaho) or call (800) 733-2767.

**Line 59 Veterans Support Fund**  
 Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at [veterans.idaho.gov/publications/idaho-veterans-support-fund](http://veterans.idaho.gov/publications/idaho-veterans-support-fund) or call (208) 780-1300.

**Line 60 Idaho Food Bank Fund**  
 Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at [www.idahofoodbankfund.org](http://www.idahofoodbankfund.org) or call (208) 336-9643.

**Line 61 Opportunity Scholarship Program**  
 Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at [boardofed.idaho.gov/scholarships/idaho-opportunity-scholarship](http://boardofed.idaho.gov/scholarships/idaho-opportunity-scholarship).

**Payments and Other Credits**

**Line 63 Grocery Credit**  
 Nonresidents don't qualify for this credit.  
 You can't claim this credit if someone else, such as a parent, can claim you as a dependent.  
 If you're a part-year resident, you're eligible for 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 be more than the amount on line 42 less line 43. Grocery credit isn't refunded to part-year residents.  
 The credit is \$100 each for you, your spouse, and dependents.  
 You can claim an additional \$20 if you're age 65 or older on December 31, 2022, 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

**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 the same as that of the nonmilitary spouse.

Complete the worksheet and enter the total computed grocery credit on line 63. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 63.

**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 6:

5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the 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. Subtract line 43 from 42 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here  
 and on line 63 ..... \_\_\_\_\_

**Donating Your Grocery Credit**

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 63 and enter zero (0) in the column for line 63. Once you make the donation, it can't be changed on an amended return.

**Line 64 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.

You can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for immediate family members:

- 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 \$1,000 per person on Form 39NR, Part B, line 11

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 65 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. Include Form 75. Heating fuel generally is 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 66 Idaho Income Tax Withheld**

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, 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 W-2s from other tax years or write on or change the amounts on your Form W-2s.

**Line 67 Form 51 Payments**

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2021 return.

**Line 68 Paid by Entity/Withheld/Affected Business Entity (ABE)**

- Enter on the paid by entity line any amount reported on Form ID K-1, Part V, line 38
- Enter on the withheld line the amount of withholding reported on Form ID K-1, Part V, line 39
- Enter the amount of tax paid by the ABE reported on Form ID K-1, Part XI, line 62
- Include a copy of Form ID K-1s with your income tax return

**Line 69**

**Tax Reimbursement Incentive 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](http://tax.idaho.gov).

**Tax Due or Refund****Line 72 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](http://tax.idaho.gov/penalties).

**Interest.** We charge interest on the amount of tax due, line 71, from the original due date until paid. The rate for 2023 is 5%.

**Idaho Medical Savings Account.** If you make an Idaho medical savings account withdrawal that's taxable 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.

**Line 73 Nonrefundable Credit From a Prior Year Return**

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take



a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

**Line 74 Total Due**

Enter the amount 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. We charge a \$20 fee on all returned checks.

**Electronic payments.** There's no fee to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at [tax.idaho.gov/epay](http://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 76 Refund/Apply to 2023**

**Refund**

Enter the amount of your overpayment from line 75 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

The agency or party seizing the refund must send you notice of the action. Questions about a refund seizure should be directed to the agency or party that initiated the claim for seizure.

**Apply to 2023**

If you're filing an original return, subtract the amount you want to refund from line 75. Any difference will be applied to your 2023 tax and won't be refunded.

**Line 77 Direct Deposit**

Complete line 77 if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) 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 77. 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

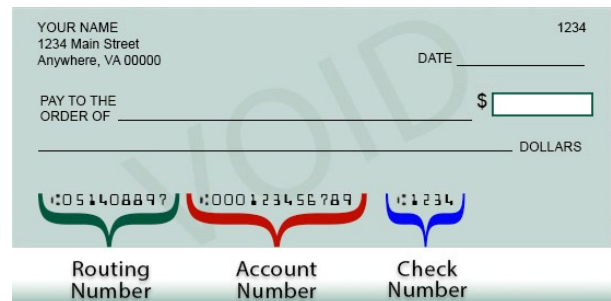
**Contact your bank** to make sure your deposit will be accepted and that you have the correct routing and account numbers.

**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 accounts, the routing number is 011001234.

**Enter the account number** you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal 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 accounts, check the box for checking.



The check example above indicates where the proper banking information is located. To locate your IDeal account number, log into your account at [www.idsave.org](http://www.idsave.org) or call (866) 433-2533 for assistance. You're 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.

**Note:** An IDeal account has a maximum balance limit of up to \$350,000 for each beneficiary.

**Amended Return Only**

Complete lines 78 through 81 only if you're filing this return as an amended return.

**Line 78 Total Due or Overpaid**

If the total due shown on line 74 is greater than zero, enter it here as a positive amount.

If line 74 is zero, enter the amount of overpayment that's shown on line 75 here as a negative amount.

**Line 79 Refund from Original Return Plus Additional Refunds**

Enter the total refund amount from previous returns for this tax year here as a positive amount.

**Line 80 Tax Paid with Original Return Plus Additional Tax Paid**

Enter the total due paid from previous returns for this tax year here as a positive amount. Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.

**Line 81 Amended Tax Due or Refund**

Add lines 78 and 79 then subtract line 80. A positive amount is your amended tax due. A negative amount is your amended refund.

**Tax Preparer Contact Box**

This box applies only if you paid a tax preparer to complete your return. If you check the box, you're authorizing the Tax Commission to discuss your return with the paid preparer identified on the return.

You're also authorizing the paid preparer to:

- Give the Tax Commission any information that's missing from your return, and
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments

You're not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you rather than your preparer, leave the box blank.

**Signatures****Who must sign the return?**

- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space
- If a taxpayer signs with an "X," this mark must be witnessed
- Not signing the return will delay processing