

Form 40  
Individual Income Tax Return

8734

2024

Amended Return? Check the box.

☐

State Use Only

See page 7 of the instructions for the reasons to amend, and enter the number that applies.

☐

For calendar year 2024 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Please Print or Type	Your first name and initial	Your last name	Your Social Security number (SSN)	<input type="checkbox"/> Deceased in 2024
	Spouse's first name and initial	Spouse's last name	Spouse's Social Security number (SSN)	<input type="checkbox"/> Deceased in 2024
	Current mailing address			Forms and instructions available at <b>tax.idaho.gov/ITforms</b>
	City	State	ZIP Code	

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 surviving spouse with qualifying dependents

Household. See instructions, page 7. 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 39R. Enter total number on line 6c.

Dependent's first name	Dependent's last name	Dependent's SSN	Dependent's birthdate (mm/dd/yyyy)

Income. See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040 or 1040-SR, line 11.

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 24. Include Form 39R ..... 10 ..... 00

11. Total Adjusted Income. Subtract line 10 from line 9 ..... 11 ..... 00

Tax Calculation. See instructions, page 8.

Standard Deduction for Most People

Single or Married Filing Separately: \$14,600

Head of Household: \$21,900

Married Filing Jointly or Qualifying Surviving Spouse: \$29,200

12. Check — a. If age 65 or older ..... ☐ Yourself ☐ Spouse  
b. If blind ..... ☐ Yourself ☐ Spouse  
c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 43 ..... ☐

13. Itemized deductions. Include federal Schedule A. Federal limits apply ..... 13 ..... 00

14. State and local income or general sales taxes included on federal Schedule A ..... 14 ..... 00

15. Subtract line 14 from line 13. If you don't use federal Schedule A, enter zero ..... 15 ..... 00

16. Standard deduction. See instructions, page 8, 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. Qualified business income deduction. If less than zero, enter zero ..... 18 ..... 00

19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero ..... 19 ..... 00

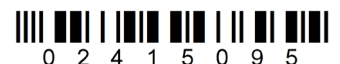
20. Tax from worksheet. See instructions, page 9 ..... 20 ..... 00

Continue to page 2.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal return.



21. Tax amount from line 20 ..... 21 00

**Credits. Limits apply. See instructions, page 9.**

22. Income tax paid to other states. Include Form 39R and a copy of other states' returns .... 22 00

23. Total credits from Form 39R, Part D, line 4. Include Form 39R ..... 23 00

24. Total business income tax credits from Form 44, Part I, line 10. Include Form 44 .... 24 00

25. Idaho Child Tax Credit. Calculated amount from worksheet on page 10 ..... 25 00

26. **Total Credits.** Add lines 22 through 25 ..... 26 00

27. Subtract line 26 from line 21. If line 26 is more than line 21, enter zero ..... 27 00

**Other Taxes. See instructions, page 10.**

28. Fuels use tax due. Include Form 75 ..... 28 00

29. **Sales/use tax due on untaxed purchases (online, mail order, and other)** ..... 29 00

30. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 ..... 30 00

31. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER ..... 31 00

32. Permanent building fund tax.  
Check the box if you received Idaho public assistance payments for 2024 ..... ☐ 32 10 00

33. **Total Tax.** Add lines 27 through 32 ..... 33 00

**Donations. See instructions, page 10.** I want to donate to:

34. Idaho Nongame Wildlife Fund ..... 35. Idaho Children's Trust Fund .....  
36. Special Olympics Idaho ..... 37. Idaho Guard & Reserve Family ....  
38. American Red Cross of Idaho Fund ..... 39. Veterans Support Fund .....  
40. Idaho Food Bank Fund ..... 41. Opportunity Scholarship Program .....  
42. **Total Tax Plus Donations.** Add lines 33 through 41 ..... 42 00

**Payments and Other Credits.**

43. Grocery Credit. Calculated amount from worksheet on page 12 .....  
**To receive** your grocery credit, enter the calculated amount on line 43 ..... 43 00  
**To donate** your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 43 ☐

44. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R ... 44 00

45. Special fuels tax refund ..... Gasoline tax refund ..... Include Form 75 ..... 45 00

46. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding ..... 46 00

47. 2024 Form 51 estimated payments and amount applied from 2023 return ..... 47 00

48. Paid by entity ☐ Withheld ☐ ABE ☐ See instructions ..... 48 00

49. Tax Reimbursement Incentive credit ☐ Claim of Right credit ☐ See instructions ... 49 00

50. **Total Payments and Other Credits.** Add lines 43 through 49 ..... 50 00

**Tax Due or Refund. See instructions, page 12.**

51. **Tax Due.** If line 42 is more than line 50, subtract line 50 from line 42 ..... 51 00

52. Penalty ☐ Interest from the due date ☐ Enter total ..... 52 00  
Check box if penalty is due to an unqualified withdrawal from an Idaho medical savings account ☐

53. Nonrefundable credit from a prior year return. See Form 44 instructions ..... 53 00

54. **Total Due.** Add lines 51 and 52, then subtract line 53 ..... 54 00

55. **Overpaid.** If line 42 is less than line 50, subtract lines 42 and 52 from line 50 ..... 55 00

56. **Refund** ..... **Apply to 2025** .....

57. **Direct Deposit. See instructions, page 13.** ☐ **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.**

58. Total due (line 54) or overpaid (line 55) on this return ..... 58 00

59. Refund from original return plus additional refunds ..... 59 00

60. Tax paid with original return plus additional tax paid ..... 60 00

61. Amended tax due or refund. Add lines 58 and 59 then subtract line 60 ..... 61 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)	Date
	Paid preparer's signature	Preparer's EIN, SSN, PTIN	Taxpayer's phone number
Preparer's address		State	ZIP Code
		Preparer's phone number	

