

Social Security number

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Names as shown on return		Social Security number	
18. Health insurance premiums .....	▪	18	00
19. Long-term care insurance .....	▪	19	00
20. Workers' compensation insurance .....	▪	20	00
21. Bonus depreciation. Include Form 4562s .....	▪	21	00
22. First-time home buyer savings account. Contributions _____ Interest _____			
Financial institution _____ Account number _____			
▪ <input type="checkbox"/> By checking the box, I attest that I am a first-time home buyer. See instructions.	▪	22	00
23. Other subtractions. Include explanation .....	▪	23	00
24. Total subtractions. Add lines 1 through 4, 5e through 7, and 8f through 23. Enter here and on Form 40, line 10 .....	▪	24	00

**C. Credit for income tax paid to other states. See instructions, page 37.**

This credit is being claimed for taxes paid to: \_\_\_\_\_ (State name)

1. Idaho tax, Form 40, line 20. Enter amount here .....	1	00	Include a copy of the income tax return and a <b>separate Form 39R</b> for each state for which a credit is claimed.
2. Federal adjusted gross income earned in other state and taxed by both states adjusted for Idaho modifications. See instructions .....	2	00	
3. Idaho adjusted income. See instructions .....	3	00	
4. Divide line 2 by line 3. Enter percentage here .....	4	%	
5. Multiply line 1 by line 4. Enter amount here .....	5	00	
6. Other state's tax due minus its income tax credits. See instructions .....	6	00	
7. Enter the smaller of lines 5 or 6 here and on Form 40, line 22 .....	7	00	

**D. Credits for Idaho educational entity and Idaho youth and rehabilitation facility contributions, and live organ donation expenses. See instructions, page 37.**

1. Credit for Idaho educational entity contributions .....	▪	1	00
2. Credit for Idaho youth and rehabilitation facility contributions .....	▪	2	00
3. Credit for live organ donation expenses .....	▪	3	00
4. Total credits. Add lines 1 through 3. Enter total here and on Form 40, line 23 .....		4	00

**E. Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.**

1. Did you maintain a home for an immediate family member age 65 or older (not including you and your spouse) and provide more than one-half of that person's support? ..... ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability (including you and your spouse) and provide more than one-half of that person's support? .... ☐ Yes ☐ No
3. List each family member you're claiming:

Family Member's Name First Name                      Last Name	Family Member's Social Security Number	Relationship to Person Filing Return	Family Member's Birthdate (mm/dd/yyyy)	Check Here if Developmentally Disabled
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

4. Total amount claimed (\$100 for each qualifying member but not more than \$300).  
Enter here and on Form 40, line 44 .....

	4	00
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**F. Dependents: (Continued from Form 40, page 1, line 6)**

First Name	Last Name	Social Security Number	Birthdate (mm/dd/yyyy)