

Social Security number

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 separate Form 39R 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)

Complete Form 39R if you're filing Form 40. If you're filing Form 43, complete Form 39NR.

Part A — Additions

Line 1 Federal Net Operating Loss (NOL) Deduction

Generally the allowable federal NOL carryover isn't the same amount allowed on the Idaho return. Enter any NOL carryover included on your federal return. You'll claim the allowable Idaho NOL carryover as a subtraction on Part B, line 1.

Line 2 Capital Loss Carryover

If you claimed a capital loss or carryover from activities not taxable by Idaho or before you became an Idaho resident, enter the amount used in calculating your net capital gain or loss reported on your federal Schedule D.

Use the worksheet below to calculate your Idaho capital gain (loss) and capital loss carryover.

Tax Year _____ Idaho Capital Gain or Loss Adjustment Worksheet Schedule D

Don't complete this worksheet if all of your Idaho gains (losses) are the same as your federal gains (losses).

List the Form 1099-B transactions reported on federal Schedule D, Part I lines 1a through 3 and Part II, lines 8a through 10 that you sold after you became an Idaho resident. If you don't have any Form 1099-B transactions for the current tax year, go to line 2.

(a) Description of property Example: 100 shares of "XYZ" Co.	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)

If you have additional transactions, list on a Supplemental Schedule and enter the total gain or (loss) in column (f).

1. Total gain/(loss)	1	
2. Enter the total gain/(loss) amounts that are Idaho-source on the following lines:		
a. Schedule D, Line 4		
b. Schedule D, Line 5		
c. Schedule D, Line 11		
d. Schedule D, Line 12		
Combine the amounts from a, b, c, and d. Enter the total amount	2	
3. Enter the total capital gain distributions (federal Form 1099-DIV, box 2a) you received as an Idaho resident	3	
4. Idaho capital loss carryover from prior year, if any	4	
5. Tax year _____. Total Idaho gain (loss). Combine lines 1, 2, 3, and 4. If a (loss), go to line 6. If a gain, go to line 7	5	
6. Enter the smaller loss of: (a) the (loss) on line 5; or (b) (\$3,000) for married, qualifying widow(er) or head of household. (\$1,500) if single or married filing separately	6	
7. Enter the Idaho gain from line 5 or (loss) from line 6	7	
8. Enter the (loss - if any) from federal Form 1040 or 1040-SR, line 7. If no loss is reported, enter zero	8	
9. Subtract line 8 from line 7. Enter the difference here and on Form 39R, Part A, line 2	9	