

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 tax.idaho.gov/ITforms
	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	00
9	00
10	00
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 <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 43 <input type="checkbox"/>		
	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 42 00

36. Special Olympics Idaho 37. Idaho Guard & Reserve Family 42 00

38. American Red Cross of Idaho Fund 39. Veterans Support Fund 42 00

40. Idaho Food Bank Fund 41. Opportunity Scholarship Program 42 00

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 43 00

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 43 00

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 52 00

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** 56 00

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.

Sign Here	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	

