

Form 39R Resident Supplemental Schedule

Na	Names as shown on return	Social Secu	ecurity number					
<u>A.</u>	A. Additions. See instructions, page 27.							
	1. Federal net operating loss deduction included on Form 40, line 7	-	1	00				
	2. Capital loss carryover incurred outside the state before becoming an I	daho re	sident	•	2	00		
	3. Non-Idaho state and local bond interest and dividends	3. Non-Idaho state and local bond interest and dividends						
	Idaho college savings account withdrawal	4. Idaho college savings account withdrawal						
	5. Bonus depreciation. Include federal Form 4562s	_						
	Check the box if you have a current year loss limitation. See instruction	_		•	5	00		
	6. Other additions. Include explanation			•	6	00		
В.	7. Total additions. Add lines 1 through 6. Enter here and on Form 40, line	8		•	7	00		
Б.	Subtractions. See instructions, page 29.1. Idaho net operating loss carryover							
	<u></u>			1	00			
	State income tax refund, if included in federal income				2	00		
	Interest from U.S. government obligations				3	00		
	Energy efficiency upgrades				4	00		
	Alternative energy device deduction				'			
	Year							
	Acquired Type of Device Total Cost Percentage							
		5a - -		00				
	· · · · · · · · · · · · · · · · · · ·	5b •		00				
		5c •		00				
		5d •	L.	00				
	e. Add lines 5a through 5d. Can't exceed \$5,000		•	5e	00			
	6. Child/dependent care. Complete worksheet on page 30, and include for			•	6	00		
	7. Social Security and railroad benefits, if included in federal income		•	7	00			
	8. Retirement benefits deduction. See instructions for qualifications.							
	a. If single, enter \$43,524 or if married filing jointly, enter \$65,286		00					
	b. Federal Railroad Retirement benefits received	+	00					
	c. Social Security benefits received	+	00					
	d. Line 8a minus lines 8b and 8c. If less than zero, enter zero	8d		00				
	e. Qualifying retirement benefits included in federal income			00				
	f. Enter the smaller of line 8d or 8e here			•	8f	00		
	Technological equipment donation			•	9	00		
	10. Idaho capital gains deduction. Include Form CG			•	10	00		
	11. Active duty military pay earned outside of Idaho			•	11	00		
	12. Adoption expenses			•	12	00		
	13. Idaho medical savings account. Contributions Interes							
	Financial institution Account number			•	13	00		
	14. Idaho college savings program			•	14	00		
	15. Home for the aged or developmentally disabled. Complete Part E, line		•	15	00			
	16. Idaho lottery winnings, less than \$600 per prize		•	16	00			
	17. Income earned on a reservation by an American Indian	-	17	00				

Na	mes as shown on return				So	ocial Securi	ty nur	mber		
	18. Health insurance premiums						18	3		00
	19. Long-term care insurance						19	9		00
	20. Workers' compensation insura	nce					20	0		00
	21. Bonus depreciation. Include F	orm 4562s				'	• 2 ⁻	1		00
	22. First-time home buyer savings a	ccount. Cont	tributions	Inter	est					
	Fi <u>nan</u> cial institution		Account number	er						
	By checking the box, I	attest that I am a	a first-time home b	ouyer. See ir	nstruction	s.	22	2		00
	23. Other subtractions. Include ex	planation					23	3		00
	24. Total subtractions. Add lines 1 Enter here and on Form 40, lines	through 4, 5e th	rough 7, and 8f th	rough 23.			- 24	4		00
C.	Credit for income tax paid to oth	er states. See ii	nstructions, page	∋ 37.						
	This credit is being claimed for taxe	es paid to: • _					_ (5	State r	name)	
	1. Idaho tax, Form 40, line 20. Enter amount here						00			
	Federal adjusted gross income earned in other state and taxed by								a copy of tax return	
	both states adjusted for Idaho					- 1	□ c.		rate Form	
	3. Idaho adjusted income. See ir	structions					<u>الا</u>		h state for is claimed	
	4. Divide line 2 by line 3. Enter p	ercentage here .		4		%	_			
	5. Multiply line 1 by line 4. Enter	amount here					5	5		00
	6. Other state's tax due minus its	income tax cred	lits. See instructio	ns			• 6	3		00
	7. Enter the smaller of lines 5 or		<u> </u>				- 7	7		00
D.		tity and Idaho y	outh and rehabil	itation	nage 37					
	facility contributions, and live organ donation expenses. See instructions, page 37. 1. Credit for Idaho educational entity contributions							1		00
	Credit for Idaho youth and reh	•						_		00
	Credit for live organ donation of the state of the s	· · · · · · · · · · · · · · · · · · ·					-	_		00
	-	•						1		
E.	4. Total credits. Add lines 1 through							1		00
	Maintaining a home for a family member age 65 or older or a family member with a developmental disability. See instructions, page 39.									
	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?									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 Las	t Name	Family Member's Social Security Number	Relationship Filing R		Family Birt (mm/c	hdate		Check Ho Developmo Disablo	entally
]
									! <u> </u>	! 1
										<u> </u>
	Total amount claimed (\$100 fc Enter here and on Form 40, lin	r each qualifying ne 44	member but not i	more than \$	300). 			1		00
F.	Dependents: (Continued from Fo	orm 40, page 1,	line 6)							
	First Name Last Name Social Security Nur						oer		Birthdate (mm/dd/yyyy))
_										
								l		

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Form 39R — Instructions State Tax Commission | Resident Supplemental Schedule

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	x Year Idaho Capital Gain or Loss Adjustment Worksheet			sheet	Schedule D			
	Don't complete this wor	ksheet if all of you	ır Idaho gains (loss	ses) are the same a	as your federal ga	ins (losses).		
tha	the Form 1099-B transaction: t you sold after you became a ine 2.							
(a) Description of property Example: 100 shares of "XYZ" Co.		Date acquired Date sold Sales price Cost or		(e) Cost or other basis	(f) Gain or (loss)			
	ou have additional transactio	ons, list on a Sup	plemental Sched	ule and enter the	total gain or (loss	()		
1.	Total gain/(loss)					1		
2.	Enter the total gain/(loss) a				_			
		a. Schedule [b. Schedule [
		b. Schedule [c. Schedule [
		d. Schedule [
	Combine the amounts from		·	unt		2		
3.	Enter the total capital gain of you received as an Idaho re		3					
4.	Idaho capital loss carryover		4					
5.	Tax year Total lo		5					
6.	Enter the smaller loss of: (a) the (loss) on line 5; (b) (\$3,000) for married (\$1,500) if single or	, qualifying widov	` '			6		
7	Enter the Idaho gain from li		•			7		
	Enter the (loss - if any) from If no loss is reported, enter		8					
9.	Subtract line 8 from line 7.					9		

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