

# Electronic Filing Instructions for your 2017 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



Kyle P Nelson  
7249 W Colonial St., Apt. D307  
Boise, ID 83709

<b>Balance Due/Refund</b>	Your federal tax return (Form 1040A) shows a refund due to you in the amount of \$2,117.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 153355695393 Routing Transit Number: 123103729.		
<b>When Will You Get Your Refund?</b>	The IRS issued more than 9 out of 10 refunds to taxpayers in less than 21 days last year. The same results are expected in 2018. To get your estimated refund date from TurboTax, log into My TurboTax at <a href="http://www.turbotax.com">www.turbotax.com</a> . If you do not receive your refund within 21 days, or the amount you get is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check <a href="http://www.irs.gov">www.irs.gov</a> and select the "Where's my refund?" link.		
<b>What You Need to Keep</b>	Your Electronic Filing Instructions (this form) Printed copy of your federal return		
<b>2017 Federal Tax Return Summary</b>	Adjusted Gross Income	\$	11,923.00
	Taxable Income	\$	1,523.00
	Total Tax	\$	0.00
	Total Payments/Credits	\$	2,117.00
	Amount to be Refunded	\$	2,117.00
	Effective Tax Rate		-8.39%



Hi Kyle,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Freedom Edition:

- Your filed return has 100% guaranteed accurate calculations\*
- You received a printed copy of your return with supporting documents for your records

Many happy returns from TurboTax.

Your first name and initial <b>Kyle P</b>		Last name <b>Nelson</b>		OMB No. 1545-0074 <b>Your social security number</b> 600   43   9805	
If a joint return, spouse's first name and initial		Last name		<b>Spouse's social security number</b> 	
Home address (number and street). If you have a P.O. box, see instructions. <b>7249 W Colonial St.</b>				Apt. no. <b>D307</b>	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Boise ID 83709</b>				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county			

**Filing status** Check only one box.

<b>1</b> <input checked="" type="checkbox"/> <b>Single</b> <b>2</b> <input type="checkbox"/> <b>Married filing jointly</b> (even if only one had income) <b>3</b> <input type="checkbox"/> <b>Married filing separately.</b> Enter spouse's SSN above and full name here. ▶	<b>4</b> <input type="checkbox"/> <b>Head of household</b> (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ <b>5</b> <input type="checkbox"/> <b>Qualifying widow(er)</b> (see instructions)
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**Exemptions**

**6a** ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

**b** ☐ **Spouse**

(1) First name		Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

**d** Total number of exemptions claimed. Boxes checked on 6a and 6b **1**

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	11,923.
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**Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.** If you did not get a W-2, see instructions.

<b>8a</b> Taxable interest. Attach Schedule B if required.	<b>8a</b>	
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	
<b>b</b> Qualified dividends (see instructions).	<b>9b</b>	
<b>10</b> Capital gain distributions (see instructions).	<b>10</b>	
<b>11a</b> IRA distributions.	<b>11a</b>	
<b>11b</b> Taxable amount (see instructions).	<b>11b</b>	
<b>12a</b> Pensions and annuities.	<b>12a</b>	
<b>12b</b> Taxable amount (see instructions).	<b>12b</b>	
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	
<b>14a</b> Social security benefits.	<b>14a</b>	
<b>14b</b> Taxable amount (see instructions).	<b>14b</b>	
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income.</b> ▶	<b>15</b>	11,923.

**Adjusted gross income**

<b>16</b> Educator expenses (see instructions).	<b>16</b>	
<b>17</b> IRA deduction (see instructions).	<b>17</b>	
<b>18</b> Student loan interest deduction (see instructions).	<b>18</b>	
<b>19</b> Reserved for future use.	<b>19</b>	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments.</b>	<b>20</b>	
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income.</b> ▶	<b>21</b>	11,923.

**Tax, credits, and payments**

**22** Enter the amount from line 21 (adjusted gross income). **22** 11,923.

**23a** Check ☐ **You** were born before January 2, 1953, ☐ **Blind** } **Total boxes**  
if: ☐ **Spouse** was born before January 2, 1953, ☐ **Blind** } **checked** ▶ **23a** ☐

**b** If you are married filing separately and your spouse itemizes deductions, check here ▶ **23b** ☐

**Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

**24** Enter your **standard deduction**. **24** 6,350.

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25** 5,573.

**26 Exemptions.** Multiply \$4,050 by the number on line 6d. **26** 4,050.

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. **27** 1,523.

This is your **taxable income**. ▶ **27** 1,523.

**28 Tax**, including any alternative minimum tax (see instructions). **28** 151.

**29** Excess advance premium tax credit repayment. Attach Form 8962. **29**

**30** Add lines 28 and 29. **30** 151.

**31** Credit for child and dependent care expenses. Attach Form 2441. **31**

**32** Credit for the elderly or the disabled. Attach Schedule R. **32**

**33** Education credits from Form 8863, line 19. **33** 151.

**34** Retirement savings contributions credit. Attach Form 8880. **34**

**35** Child tax credit. Attach Schedule 8812, if required. **35**

**36** Add lines 31 through 35. These are your **total credits**. **36** 151.

**37** Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. **37** 0.

**38** Health care: individual responsibility (see instructions). Full-year coverage ☒ **38** 0.

**39** Add line 37 and line 38. This is your **total tax**. **39** 0.

**40** Federal income tax withheld from Forms W-2 and 1099. **40** 1,117.

**41** 2017 estimated tax payments and amount applied from 2016 return. **41**

**42a Earned income credit (EIC).** **42a**

**b** Nontaxable combat pay election. **42b**

**43** Additional child tax credit. Attach Schedule 8812. **43**

**44** American opportunity credit from Form 8863, line 8. **44** 1,000.

**45** Net premium tax credit. Attach Form 8962. **45**

**46** Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. ▶ **46** 2,117.

**Refund**

**47** If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. **47** 2,117.

**48a** Amount of line 47 you want **refunded to you**. If Form 8888 is attached, check here ▶ ☐ **48a** 2,117.

▶ **b** Routing number  ▶ **c** Type: ☒ Checking ☐ Savings

▶ **d** Account number

**49** Amount of line 47 you want **applied to your 2018 estimated tax**. **49**

**Amount you owe**

**50 Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶ **50**

**51** Estimated tax penalty (see instructions). **51**

**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **Student** Daytime phone number **(603) 997-1533**  
Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid preparer use only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

Firm's name ▶ **Self-Prepared** Firm's EIN ▶ \_\_\_\_\_  
Firm's address ▶ \_\_\_\_\_ Phone no. \_\_\_\_\_

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

▶ Attach to Form 1040 or Form 1040A.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **50**

Name(s) shown on return

Kyle P Nelson

Your social security number

600-43-9805

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>	2,500.
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	90,000.
<b>3</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	11,923.
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	78,077.
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	10,000.
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	1.000
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>	<b>7</b>	2,500.
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below. . . . .	<b>8</b>	1,000.

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	<b>9</b>	1,500.
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	
<b>13</b>	Enter: \$132,000 if married filing jointly; \$66,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>	
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . .	<b>19</b>	151.

Name(s) shown on return

Kyle P Nelson

Your social security number

600-43-9805



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return) Kyle P Nelson	<b>21</b> Student social security number (as shown on page 1 of your tax return) <div style="text-align: right;">600-43-9805</div>
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution Boise State University  <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1910 University Dr Boise ID 83725  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2017? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  <div style="text-align: center;">82-0290701</div>	<b>b.</b> Name of second educational institution (if any)  <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2017? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2017 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2017? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2017, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000.</b>	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-.	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (0.25).	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1.	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10.	<b>31</b>	
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# Electronic Filing Instructions for your 2017 Idaho Tax Return

Important: Your taxes are not finished until all required steps are completed.



Kyle P Nelson  
7249 W Colonial St.  
Boise, ID 83709

<b>Balance Due/Refund</b>	Your Idaho state tax return (Form 40) shows a refund due to you in the amount of \$578.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 153355695393 Routing Transit Number: 123103729.		
<b>Where's My Refund?</b>	Before you call the Idaho State Tax Commission with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Idaho State Tax Commission directly at 1-800-972-7660. From outside of Idaho use 1-208-228-5770. You can also visit the Idaho State Tax Commission web site at <a href="http://tax.idaho.gov/">http://tax.idaho.gov/</a> .		
<b>No Signature Document Needed</b>	No signature form is required since you signed your return electronically.		
<b>What You Need to Keep</b>	Your Electronic Filing Instructions (this form) Printed copy of your state and federal returns Copy of the Other State's tax return, if applicable		
<b>2017 Idaho Tax Return Summary</b>	Taxable Income	\$	1,523.00
	Total Tax	\$	35.00
	Total Payments/Credits	\$	613.00
	Amount to be Refunded	\$	578.00

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN? Check the box. ☐  
See page 7 of instructions for the reasons to amend, and enter the number that applies. ☐

State Use Only

NELS

For calendar year 2017 or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

PLEASE PRINT OR TYPE

Your first name and initial

KYLE P

Last name

NELSON

Your Social Security number (required)

600-43-9805

☐ Deceased in 2017

Spouse's first name and initial

Last name

Spouse's Social Security number (required)

☐ Deceased in 2017

Current mailing address

7249 W COLONIAL ST. APT D307

City, state, and ZIP Code

BOISE

ID 83709

Forms available at [tax.idaho.gov](http://tax.idaho.gov)

**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 widow(er)

6. **EXEMPTIONS.** If someone can claim you as a dependent, leave box 6a blank. Enter "1" in boxes 6a, Yourself a. ☐ 1 and 6b, if they apply. Spouse b. ☐

c. List your dependents. If you have more than four, continue on Form 39R.  
Enter the total number here \_\_\_\_\_ c. ☐

First name	Last name	Social Security number

d. Total exemptions. Add lines 6a through 6c. Must match federal return \_\_\_\_\_ d. ☐ 1

**INCOME.** See instructions, page 7.

7. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Include a complete copy of your federal return	7	11923	00
8. Additions from Form 39R, Part A, line 7. Include Form 39R	8		00
9. Total. Add lines 7 and 8	9	11923	00
10. Subtractions from Form 39R, Part B, line 23. Include Form 39R	10		00
11. TOTAL ADJUSTED INCOME. Subtract line 10 from line 9	11	11923	00


**TAX COMPUTATION.** See instructions, page 7.

<b>Standard Deduction for Most People</b>  Single or Married Filing Separately: \$6,350  Head of Household: \$9,350  Married Filing Jointly or Qualifying Widow(er): \$12,700	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 lines 18 and 42. <input type="checkbox"/>		
	13. Itemized deductions. Include federal Schedule A. Federal limits apply		13	00
	14. All state and local income or general sales taxes included on federal Schedule A, line 5		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 7, to determine amount if not standard		16	6350 00
	17. Subtract the LARGER of line 15 or 16 from line 11. If less than zero, enter zero		17	5573 00
	18. Multiply \$4,050 by the number of exemptions claimed on line 6d. Federal limits apply		18	4050 00
	19. Idaho taxable income. Subtract line 18 from line 17. If less than zero, enter zero		19	1523 00
	20. Tax from tables or rate schedule. See instructions, page 37		20	25 00





21. Tax amount from line 20 .....		21	25	00
<b>CREDITS. Limits apply. See instructions, page 8.</b>				
22. Income tax paid to other states. Include Form 39R and a copy of other states' return .....	22		00	
23. Total credits from Form 39R, Part E, line 4. Include Form 39R .....	23		00	
24. Total business income tax credits from Form 44, Part I, line 9. Include Form 44 .....	24		00	
25. TOTAL CREDITS. Add lines 22 through 24 .....	25			00
26. Subtract line 25 from line 21. If line 25 is more than line 21, enter zero .....	26		25	00
<b>OTHER TAXES. See instructions, page 9.</b>				
27. Fuels tax due. Include Form 75 .....	27			00
28. Sales/use tax due on untaxed purchases (internet, mail order, and other) .....	28			00
29. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44 .....	29			00
30. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER .....	30			00
31. Permanent building fund. Check the box if you received Idaho public assistance payments for 2017..... <input type="checkbox"/>	31		10	00
32. TOTAL TAX. Add lines 26 through 31 .....	32		35	00
<b>DONATIONS. See instructions, page 9. I want to donate to:</b>				
33. Nongame Wildlife Conservation Fund .....	34. Idaho Children's Trust Fund .....			
35. Special Olympics Idaho .....	36. Idaho Guard and Reserve Family ...			
37. American Red Cross of Idaho Fund .....	38. Veterans Support Fund .....			
39. Idaho Foodbank Fund .....	40. Opportunity Scholarship Program ...			
41. TOTAL TAX PLUS DONATIONS. Add lines 32 through 40 .....	41		35	00
<b>PAYMENTS and OTHER CREDITS. Complete the grocery credit refund worksheet on page 10.</b>				
42. Grocery credit. Computed Amount (from worksheet) ..... 100				
To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 42 <input type="checkbox"/>				
To receive your grocery credit, enter the computed amount on line 42 .....				
43. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39R .....	42		100	00
44. Special fuels tax refund ..... Gasoline tax refund ..... Include Form 75	43			00
45. Idaho income tax withheld. Include Form(s) W-2 and any 1099(s) that show Idaho withholding .....	44			00
46. 2017 Form 51 payment(s) and amount applied from 2016 return .....	45		513	00
47. Pass-through income tax. Withheld ..... Paid by entity ..... Include Form(s) ID K-1 ....	46			00
48. Reimbursement Incentive Act credit ..... Claim of Right credit ..... See instructions .....	47			00
49. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 42 through 48 .....	48			00
	49		613	00
<b>TAX DUE or REFUND. See instructions, page 11. If line 41 is more than line 49, GO TO LINE 50. If line 41 is less than line 49, GO TO LINE 53.</b>				
50. TAX DUE. Subtract line 49 from line 41 .....				00
51. Penalty ..... Interest from the due date ..... Enter total .....	51			00
Check box if penalty is caused by an unqualified Idaho medical savings account withdrawal ..... <input type="checkbox"/>				
52. TOTAL DUE. Add lines 50 and 51. Make check or money order payable to the Idaho State Tax Commission.....	52			00
53. OVERPAID. Line 49 minus lines 41 and 51. This is the amount you overpaid .....	53		578	00
54. REFUND. Amount of line 53 to be refunded to you .....			578	00
55. ESTIMATED TAX. Amount of line 53 to be applied to your 2018 estimated tax .....	55			00
56. <b>DIRECT DEPOSIT. See instructions, page 12.</b> <input type="checkbox"/> Check if final deposit destination is outside the U.S.				
• Routing No. 1 2 3 1 0 3 7 2 9		• Account No. 1 5 3 3 5 5 6 9 5 3 9 3		Type of <input checked="" type="checkbox"/> Checking Account: <input type="checkbox"/> Savings
<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund. See instructions.</b>				
57. Total due (line 52) or overpaid (line 53) on this return .....	57			00
58. Refund from original return plus additional refunds .....	58			00
59. Tax paid with original return plus additional tax paid .....	59			00
60. Amended tax due or refund. Add lines 57 and 58 then subtract line 59 .....	60			00
<input type="checkbox"/> 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		Spouse's signature (if a joint return, BOTH MUST SIGN)		REV 11/13/17 TTO
Date	Taxpayer's phone number (603) 997-1533	Preparer's EIN, SSN, or PTIN		
Paid preparer's signature SELF PREPARED		Preparer's address and phone number		

  
01715251

Your first name and initial <b>Kyle P</b>		Last name <b>Nelson</b>		OMB No. 1545-0074 <b>Your social security number</b> 600   43   9805	
If a joint return, spouse's first name and initial		Last name		<b>Spouse's social security number</b> 	
Home address (number and street). If you have a P.O. box, see instructions. <b>7249 W Colonial St.</b>				Apt. no. <b>D307</b>	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Boise ID 83709</b>				<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county			

**Filing status** Check only one box.

<b>1</b> <input checked="" type="checkbox"/> <b>Single</b> <b>2</b> <input type="checkbox"/> <b>Married filing jointly</b> (even if only one had income) <b>3</b> <input type="checkbox"/> <b>Married filing separately.</b> Enter spouse's SSN above and full name here. ▶	<b>4</b> <input type="checkbox"/> <b>Head of household</b> (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ <b>5</b> <input type="checkbox"/> <b>Qualifying widow(er)</b> (see instructions)
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**Exemptions**

**6a** ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

**b** ☐ **Spouse**

(1) First name		Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

**d** Total number of exemptions claimed. Boxes checked on 6a and 6b **1**

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	11,923.
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**Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.** If you did not get a W-2, see instructions.

<b>8a</b> Taxable interest. Attach Schedule B if required.	<b>8a</b>	
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	
<b>b</b> Qualified dividends (see instructions).	<b>9b</b>	
<b>10</b> Capital gain distributions (see instructions).	<b>10</b>	
<b>11a</b> IRA distributions.	<b>11a</b>	
<b>11b</b> Taxable amount (see instructions).	<b>11b</b>	
<b>12a</b> Pensions and annuities.	<b>12a</b>	
<b>12b</b> Taxable amount (see instructions).	<b>12b</b>	
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	
<b>14a</b> Social security benefits.	<b>14a</b>	
<b>14b</b> Taxable amount (see instructions).	<b>14b</b>	
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income.</b> ▶	<b>15</b>	11,923.

**Adjusted gross income**

<b>16</b> Educator expenses (see instructions).	<b>16</b>	
<b>17</b> IRA deduction (see instructions).	<b>17</b>	
<b>18</b> Student loan interest deduction (see instructions).	<b>18</b>	
<b>19</b> Reserved for future use.	<b>19</b>	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments.</b>	<b>20</b>	
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income.</b> ▶	<b>21</b>	11,923.

**Tax, credits, and payments**

**22** Enter the amount from line 21 (adjusted gross income). **22** 11,923.

**23a** Check ☐ **You** were born before January 2, 1953, ☐ **Blind** } **Total boxes**  
if: ☐ **Spouse** was born before January 2, 1953, ☐ **Blind** } **checked** ▶ **23a** ☐

**b** If you are married filing separately and your spouse itemizes deductions, check here ▶ **23b** ☐

**Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

**24** Enter your **standard deduction**. **24** 6,350.

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25** 5,573.

**26 Exemptions.** Multiply \$4,050 by the number on line 6d. **26** 4,050.

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. **27** 1,523.

This is your **taxable income**. ▶ **27** 1,523.

**28 Tax**, including any alternative minimum tax (see instructions). **28** 151.

**29** Excess advance premium tax credit repayment. Attach Form 8962. **29**

**30** Add lines 28 and 29. **30** 151.

**31** Credit for child and dependent care expenses. Attach Form 2441. **31**

**32** Credit for the elderly or the disabled. Attach Schedule R. **32**

**33** Education credits from Form 8863, line 19. **33** 151.

**34** Retirement savings contributions credit. Attach Form 8880. **34**

**35** Child tax credit. Attach Schedule 8812, if required. **35**

**36** Add lines 31 through 35. These are your **total credits**. **36** 151.

**37** Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. **37** 0.

**38** Health care: individual responsibility (see instructions). Full-year coverage ☒ **38** 0.

**39** Add line 37 and line 38. This is your **total tax**. **39** 0.

**40** Federal income tax withheld from Forms W-2 and 1099. **40** 1,117.

**41** 2017 estimated tax payments and amount applied from 2016 return. **41**

**42a Earned income credit (EIC).** **42a**

**b** Nontaxable combat pay election. **42b**

**43** Additional child tax credit. Attach Schedule 8812. **43**

**44** American opportunity credit from Form 8863, line 8. **44** 1,000.

**45** Net premium tax credit. Attach Form 8962. **45**

**46** Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. ▶ **46** 2,117.

**Refund**

**47** If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. **47** 2,117.

**48a** Amount of line 47 you want **refunded to you**. If Form 8888 is attached, check here ▶ ☐ **48a** 2,117.

▶ **b** Routing number  ▶ **c** Type: ☒ Checking ☐ Savings

▶ **d** Account number

**49** Amount of line 47 you want **applied to your 2018 estimated tax**. **49**

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

**Amount you owe**

**50 Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶ **50**

**51** Estimated tax penalty (see instructions). **51**

**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation (603) 997-1533

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid preparer use only**

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name ▶ Self-Prepared Firm's EIN ▶

Firm's address ▶ Phone no.

Name(s) shown on return

Kyle P Nelson

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

▶ Attach to Form 1040 or Form 1040A.

▶ Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **50**

Your social security number

600-43-9805

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . .	<b>1</b>	2,500.
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>2</b>	90,000.
<b>3</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>3</b>	11,923.
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	78,077.
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>5</b>	10,000.
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	1.000
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . <input type="checkbox"/>	<b>7</b>	2,500.
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below. . . . .	<b>8</b>	1,000.

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	<b>9</b>	1,500.
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	
<b>13</b>	Enter: \$132,000 if married filing jointly; \$66,000 if single, head of household, or qualifying widow(er) . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>16</b>	
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	<b>18</b>	
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . .	<b>19</b>	151.

Name(s) shown on return

Kyle P Nelson

Your social security number

600-43-9805



**Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

**Part III Student and Educational Institution Information.** See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return) Kyle P Nelson	<b>21</b> Student social security number (as shown on page 1 of your tax return) <div style="text-align: right;">600-43-9805</div>
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution Boise State University  <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1910 University Dr Boise ID 83725  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2017? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.  <div style="text-align: right;">82-0290701</div>	<b>b.</b> Name of second educational institution (if any)  <b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2016 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in <b>(2)</b> or <b>(3)</b> . You can get the EIN from Form 1098-T or from the institution.
<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2017? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2017 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.	
<b>25</b> Did the student complete the first 4 years of postsecondary education before 2017? See instructions. <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
<b>26</b> Was the student convicted, before the end of 2017, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



**You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000.</b> . . . . .	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	
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