

Common Forms and Schedules

Resident- RET 40

Nonresident- RET 43NR

Part-Year Resident- RET 43

Amended Return- There is not an additional amendment form that needs to be added. Check the “Amended Return” box atop the RET-40 or RET-43.

Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer’s state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.
Add FRM 39R from the State Forms List -> Enter State on part D State Code and Name box
- **Itemized vs. Standard Deduction-** Idaho allows the larger of Idaho Itemized Deductions or the Idaho Standard Deduction. It is not necessary to use the same method used on the federal return. For couples filing separately, both spouses must use the same method. Make sure to enter all Itemized deductions on the Federal Schedule A even if the taxpayer is not itemizing on the Federal Return. The Itemized deductions will carry forward to the Idaho RET 43
- **Retirement-** Part of Idaho retirement income from certain sources can be excluded from Idaho income. To qualify for this exclusion you must be a full year resident and be 65 years old or 62 or older and disabled.
**Excludable retirement sources are the following: Fireman or Police officer, Military, and Government civil service.*

Common Tax Situations

- **Military Pay-** The military income earned by an Idaho resident stationed in Idaho is subject to Idaho income tax
- **Nonresident Military Pay-** If you are a nonresident of Idaho, stationed in Idaho whose only source of income is active duty Military Pay you are not subject to Idaho income tax. Idaho Nonresidents are required to file an Idaho income tax return if gross income from Idaho sources is more than \$2,500.

Return Mailing Addresses

Refund

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

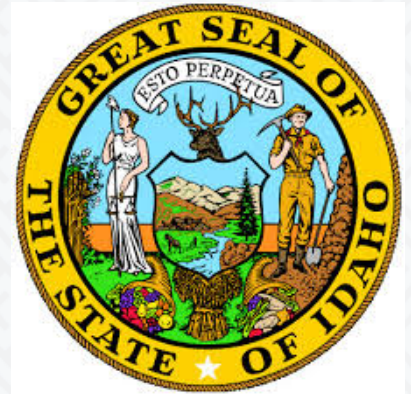
Balance Due

Idaho State Tax Commission
PO Box 83784
Boise ID 83707-3784

Make checks payable to

Idaho Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Allowable Extension

An automatic six-month extension for filing is allowed without written request provided 80% of current-year tax or 100% of prior-year tax has been paid.

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