

**IDAHO STATE TAX RETURN QUESTIONS  
TAX YEAR 2021**

<b>Did the Taxpayer:</b>	<b>Form</b>	<b>Line</b>	<b>Page</b>
Pay income tax to another state? (OOS)	39R	C.1-7	36
Receive income sourced from another state? (OOS)			
Receive an Idaho K-1 form? (OOS)			
Receive non-Idaho municipal bond interest or dividends?	39R	A.3	28
Receive interest from U.S. government obligations?	39R	B.3	29
Add insulation, weatherstrip, seal ducts or replace single pane windows in their main home built before Jan 1, 2002?	39R	B.4	29
Receive a civil service, police, firefighter or military pension?	39R	B.8	31
Sell Idaho real estate? (any prior business use or rental = OOS)	CG		32
Receive military pay earned outside of Idaho while on continuous active duty for more than 120 days?	39R	B.11	33
Contribute to an Idaho Medical Savings Account?	39R	B.13	33
Contribute to an Idaho College Savings Program? (IDEAL)	39R	B.14	33
Contribute to a First-time Homebuyer Savings Account?	39R	B.22	36
Maintain a home and provide more than ½ support of a family member with a developmental disability <b>or</b> a non-spouse family member over age 65?	39R	E B.15	33 & 39
Have Idaho Lottery winnings of less than \$600 per prize reported in federal income?	39R	B.16	34
Have reservation source income by an American Indian earned while living on a reservation?	39R	B.17	34
Pay for health insurance and/or long term care insurance with after tax income?	39R	B.18 B.19	34
Donate to an Idaho youth & rehabilitation facility or cash to an Idaho educational Entity?	39R	D.1-3	37
Reside illegally or use foodstamps or was incarcerated for more than 15 days? (grocery credit)	40	43	11
Make tax payments or apply last years' refund to this years tax due?	40	47	12

**Nonresidents & Part-Year Residents with Idaho source income more than \$2,500 must file.  
Idaho dependents filing Single with unearned income more than \$1,100 must file.**