

**IDAHO STATE TAX RETURN QUESTIONS
TAX YEAR 20XX**

Did the taxpayer:	Form	Line	Page
Pay income tax to another state? (OOS)	39R	C.1-7	37
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 January 1, 2002?	39R	B.4	29
Receive a civil service, police, firefighter or military pension?	39R	B.8	31
Sell Idaho real property? (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 for more than 1/2 support of a family member with a developmental disability or 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	38
Reside illegally or use food stamps or was incarcerated? (grocery credit)	40	43	11
Make tax payments or apply last years' refund to this year's tax due?	40	47	12

Nonresidents & part year residents with Idaho source income greater than \$2,500 must file.

Idaho dependents filing Single with unearned income more than \$1,300 must file.