

**IDAHO STATE TAX RETURN QUESTIONS
TAX YEAR 2018**

Did the taxpayer:	Form	Line
Receive non-Idaho state or local bond interest or dividends?	39R	A.3
Receive interest from U.S. government obligations?	39R	B.3
Add insulation, weatherstrip, seal ducts or replace single pane windows in their principal residence built before January 1, 2002?	39R	B.4
Receive a civil service ¹ , police, firefighter or military pension?	39R	B.8
Sell Idaho real property?	CG 39R	B.10 ²
Receive military pay earned outside of Idaho while on continuous active duty for more than 120 days?	39R	B.11
Contribute to an Idaho Medical Savings Account?	39R	B.13
Contribute to an Idaho College Savings Program?	39R	B.14
Maintain a home and provide for more than half the support of a family member unable to care for themselves or a non-spouse over age 65?	39R	Section E B. 15 ³
Have Idaho Lottery winnings of less than \$600 per prize reported in federal income?	39R	B.16
Have reservation source income earned by an American Indian who lived on a reservation?	39R	B.17
Pay for health insurance and/or long term care insurance with after tax income?	39R	B.18, B.19
Pay income tax to another state ⁴ ?	39R 40	Section D 22
Donate to an Idaho Youth & Rehabilitation Facility or an Idaho Educational Entity ⁵ ?	39R	Part E Lines 1-3
Did any legal Idaho resident alien on the tax return receive food stamps? Was anyone incarcerated for more than 15 days?	40	45 ⁶
Pay Idaho tax due from prior years in the tax year, make estimated tax payments or apply last year's refund to the Idaho tax due?	40	49

¹ Only CSA-1099 account numbers starting with 0,1,2,3, or 4

² 60% of gain reported on 1040 Schedule D

³ \$1000 per person and a \$3000 maximum. A parent need not live in the home.

⁴ Must be an Idaho resident. Must file Form 43 if a part year resident

⁵ e.g., School, Public TV, historical society, museum, etc. Contributions to educational institutions must be cash or check.

⁶ No grocery credit is allowed for months incarcerated or receiving food stamps.

