

Idaho

What's New

Returns Included	e-File Approved*	e-File Activated
40, 43	12/01/2023	01/02/2024
41	01/11/2024	01/22/2024
41S	01/11/2024	01/22/2024
65	01/11/2024	01/22/2024
66	01/11/2024	01/29/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

Modified Forms

A tax worksheet is now used instead of tax tables for the following forms:

- Form 40, Individual Income Tax Return
- Form 43, Part-year Resident and Nonresident Income Tax Return

Tax Law Changes

Changes to Idaho's tax law are listed in brief below. Refer to the [official Idaho Legislature website](#) for more information.

- Standard deductions have been updated as follows:
 - Single or Married Filing Separately – \$13,850
 - Head of Household – \$20,800
 - Married Filing Jointly or Qualifying Surviving Spouse – \$27,700
- Idaho law conforms to the Internal Revenue Code as of January 1, 2023. Refer to [2023 ID House Bill 21](#) additional information.

Supported Forms

The following Idaho forms are supported in Drake Tax 2023. ID forms cannot be e-signed.

Forms	Description	IND	CRP	SCRIP	PTR	FID
39NR	Part-Year Resident and Nonresident Supplemental Schedule	✓				
39R	Resident Supplemental Schedule	✓				
40	Individual Income Tax Return	✓				
402	Individual Apportionment for Multistate Businesses	✓				
41	Corporation Income Tax Return		✓			
41A	Supplemental Schedule of Affiliated Entities		✓	✓		
41ES	Voucher Estimated Tax Payment/Extension of Time Payment Business Income Tax		✓	✓	✓	✓
41ESR	Underpayment of Estimated Tax		✓	✓		
41S	S Corporation Income Tax Return			✓		
42	Apportionment and Combined Reporting Adjustments		✓	✓	✓	
43	Part-Year Resident and Nonresident Income Tax Return	✓				
44	Business Income Tax Credits and Credit Recapture	✓	✓	✓	✓	✓
49	Investment Tax Credit	✓	✓	✓	✓	✓
49C	Investment Tax Credit Carryover	✓	✓	✓	✓	✓
49E	Election to Claim the Qualified Investment Exemption from Property Tax Instead of Investment Tax Credit	✓	✓	✓	✓	✓
49ER	Recapture of Qualified Investment Exemption from Property Tax	✓	✓	✓	✓	✓
49R	Recapture of Idaho Investment Tax Credit	✓	✓	✓	✓	✓
51	Voucher Estimated Payment of Individual Income Tax	✓				
56	Net Operating Loss Carryforward/Carryback	✓	✓	✓	✓	✓
65	Partnership Return of Income				✓	
66	Fiduciary Income Tax Return					✓
67	Credit for Idaho Research Activities	✓	✓	✓	✓	✓
68	Broadband Equipment Investment Credit	✓	✓	✓	✓	✓
68R	Recapture of Idaho Broadband Equipment Investment Credit	✓	✓	✓	✓	✓
75	Fuels Use Report	✓	✓	✓	✓	✓
75-NM	Fuels Tax Refund Worksheet Nontaxable Miles (Special Fuels Only)	✓	✓	✓	✓	✓
75-PTO	Fuels Tax Refund Worksheet Power Take-Off and Auxiliary Engine	✓	✓	✓	✓	✓
83	Small Employer Investment Tax Credit	✓	✓	✓	✓	✓
83R	Recapture of Idaho Small Employer Investment Tax Credit	✓	✓	✓	✓	✓
84	Small Employer Real Property Improvement Tax Credit	✓	✓	✓	✓	✓
84R	Recapture of Idaho Smaller Employer Real Property Improvement Tax Credit	✓	✓	✓	✓	✓
85	Small Employer New Jobs Tax Credit	✓	✓	✓	✓	✓
85R	Recapture of Idaho Small Employer New Jobs Tax Credit	✓	✓	✓	✓	✓
CG	Capital Gains Deduction	✓		✓	✓	✓
ID4562	Depreciation and Amortization	✓	✓	✓	✓	✓
ID-529	Credit for Employer Contributions to Employee Idaho College Savings Account	✓	✓	✓	✓	✓
ID-FTHB	Beneficiary and Withdrawal Schedule First-Time Home Buyer Savings Account	✓				

Forms	Description	IND	CRP	SCRIP	PTR	FID
ID-POA	Power of Attorney	✓	✓	✓	✓	✓
ID-VP	Income Tax Voucher Payment	✓	✓	✓	✓	✓
PTE-01	Voucher Income Tax Withheld for a Nonresident Individual Owner of a Pass-Through Entity			✓	✓	✓
PTE-12	Schedule of Pass-Through Owners			✓	✓	✓
PTE-NROA	Nonresident Owner Agreement			✓	✓	✓
Schedule ID K-1	Partner's, Shareholder's, or Beneficiary's Share of Idaho Adjustments, Credits, etc.	✓	✓	✓	✓	✓