

Tax Due	71. Tax Due. If line 62 is more than line 70, subtract line 70 from line 62 71	00
	72. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total 72	00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal <input type="checkbox"/>	
	73. Nonrefundable credit from a prior year return. See Form 44 instructions 73	00
Refund	74. Total Due. Add lines 71 and 72, then subtract line 73. Pay online or make check payable to the Idaho State Tax Commission 74	00
	75. Overpaid. If line 62 is less than 70, subtract lines 62 and 72 from line 70 75	00
	76. Refund <input type="checkbox"/> Apply to 2026 <input type="checkbox"/>	
	77. Direct Deposit. See instructions, page 25. <input type="checkbox"/> Check if final deposit destination is outside of the U.S.	

<input type="checkbox"/> Routing No. <input type="text"/>	<input type="checkbox"/> Checking
<input type="checkbox"/> Account No. <input type="text"/>	<input type="checkbox"/> Savings

Amended	78. Total due (line 74) or overpaid (line 75) 78	00
	79. Refund from original return plus additional refunds 79	00
	80. Tax paid with original return plus additional tax paid 80	00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80 81	00

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See Instructions.

Sign Here	Your signature (required) <input type="text"/>	Spouse's signature (if a joint return, both must sign) <input type="text"/>	Date <input type="text"/>
	Paid preparer's signature <input type="text"/>	Preparer's EIN, SSN, PTIN <input type="text"/>	Taxpayer's phone number <input type="text"/>
	Preparer's address <input type="text"/>	State <input type="text"/>	ZIP Code <input type="text"/>
	Preparer's phone number <input type="text"/>		

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified above.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal return.

