

ADDITIONAL INSTRUCTIONS-FORM 39NR

LINE 18 HEALTH INSURANCE PREMIUMS

Column A: Deduct premiums you paid for health insurance for yourself and your dependents if those premiums have not already been deducted or excluded from your income. Premiums paid through a cafeteria plan or other salary-reduction arrangement and premiums deducted as a business expense do not qualify for this deduction.

Column B: Enter the amount from line 5 of this worksheet.

- 1. Total Idaho income from line 22, Form 43 _____
- 2. Total income form line 22, federal Form 1040 or line 15, federal Form 1040A _____
- 3. Divide line 1 by line 2 _____%
- 4. Enter the amount from Form 39NR, line 18, Column A _____
- 5. Allowable Idaho deduction. Multiply line 4 by line 3 _____

LINE 19 LONG-TERM CARE INSURANCE

Column A: Deduct 50% of the amount you paid in premiums for long-term care insurance.

Column B: Enter the amount from line 5 of this worksheet.

- 1. Total Idaho income from line 22, Form 43 _____
- 2. Total income form line 22, federal Form 1040 or line 15, federal Form 1040A _____
- 3. Divide line 1 by line 2 _____%
- 4. Enter the amount from Form 39NR, line 19, Column A _____
- 5. Allowable Idaho deduction. Multiply line 4 by line 3 _____