

Individual General Instructions Omitted in the Printed Booklet

The printed booklet for the Individual General Instructions, page 1, has a paragraph omitted under the heading "FILING REQUIREMENTS". This section should read as follows:

FILING REQUIREMENTS

Full-year Resident

If you are required to file a federal income tax return, you must file an Idaho return.

The filing requirement is based on gross income as shown on the following schedule. When using this schedule, do not include social security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2001.