

TC 40EZ1 10-12-95

A R F W M

Personal information section including name, address, and Social Security numbers for filer and spouse.

IDAHO ELECTION CAMPAIGN FUND section with checkboxes for party affiliation: Democratic, Libertarian, Republican, No specific party, No.

Report your income section (lines 4-7) with input boxes for wages, interest, and unemployment compensation.

Note: You MUST check Yes or No

Lines 8-9: Can your parents claim you? and Taxable Income calculation.

Figure your tax section (lines 10-12) including tax from tables and sales/use tax.

Attach W-2 form(s) here

Line 13: Donations section with checkboxes for various funds like Nongame Wildlife, Children's Trust, etc.

Figure your credits

Lines 14-17: Tax and Donations, Grocery credit, and Idaho income tax withheld.

Tax Due or Refund

Lines 18-21: TAX DUE, Penalty, Total Due, and REFUND calculations.

Sign Here

Signature section for filer, spouse, preparer, and address/phone information.

# 1995 Instructions for Form 40EZ

TC 40EZ2  
10-12-95

Use this form only if you (and your spouse if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 9 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less;

Instructions are for lines not fully explained on the front of the form.

2. Idaho Election Campaign Fund: See Instructions, page 4.

8. If you answered "yes," complete this worksheet:

- |   |   |              |
|---|---|--------------|
| A. Enter the amount from line 4 on the front. ....  | A | _____        |
| B. Minimum standard deduction .....   | B | _____ 650.00 |
| C. Enter the larger of line A or line B here. ....  | C | _____        |
| D. Maximum standard deduction. If single, enter 3,900.00; if married, enter 6,550.00. ....  | D | _____        |
| E. Enter the smaller of line C or line D here. ....   | E | _____        |
| F. Exemption amount.<br>• If single, enter 0.<br>• If married and both you and your spouse can be claimed as dependents, enter 0.<br>• If married and only one of you can be claimed as a dependent, enter 2,500.00. .... | F | _____        |
| G. Add lines E and F. Enter the total here and on line 8 on the front. ....   | G | _____        |

If you answered "No" on line 8 because no one can claim you (or your spouse if married) as a dependent, enter on line 8 the amount shown below that applies to you.

- Single, enter 6,400.00. This is the total of your standard deduction (3,900.00) and personal exemption (2,500.00).
- Married, enter 11,550.00. This is the total of your standard deduction (6,550.00), exemption for yourself (2,500.00) and exemption for your spouse (2,500.00).

11. If you made any purchases during the year and sales tax was not charged, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount spent on such purchases by 5% (.05).

12. You are not required to pay the \$10 permanent building fund tax if:  
• You are single and your income is less than 3,300; or  
• You are married and your income is less than 5,400; or  
• You were receiving Idaho public assistance payments as of December 31, 1995.  
Draw a line through the 10.00 and check the box (if applicable).

13. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on pages 8 and 9 of the instructions. The U.S. Olympic fund has a maximum allowable donation of \$5 (\$10 if married).

15. If your income, line 7, is 3,300 (5,400 if married) or more and no one else can claim you on their return, you are entitled to a \$15 (\$30 if married) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.

19. Penalty: If you file your return late or the tax due is not paid, a 5% penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10. Interest: Interest accrues on delinquent tax at the rate of 8% per year (rate effective 1/1/96 - 12/31/96) from the due date until paid.

Avoid  
Common  
Errors

- (1) Did you meet all seven requirements listed above?
- (2) Are your name and address correct?
- (3) Is your social security number correct and clearly written?
- (4) Did you attach your W-2 form(s) to the left margin of your return?
- (5) Did you answer the question on line 8?  
If you answered "yes," did you follow the special instructions for line 8 and line 15?
- (6) Is your math correct?
- (7) Did you sign and date your return?
- (8) Did you keep a copy for your records?