TEST # 9

FORMS INCLUDED: 1040, FORM W2 (2), IDAHO FORM 43, 39NR and CG

First, initial and last name:			TEST J CADEN
Social security number:			400-00-5909
Home address:			USS ROBERT E LEE
City, state and zip:			FPO AP 96222
Do you want $1 to go to the Presidential campaign fund:			YES
Filing status:			HEAD OF HOUSEHOLD
Dependent:	# 1	Name:	JASMINE CADEN
		SSN:	400-55-3025
		Relationship:	Daughter
		No of months:	12
Number of boxes checked on 6a:			1
Number of children claimed:			1
Total number of exemptions:			2
Line 7	Total wages:		26600
Line 8a	Taxable interest:		1025
Line 8b	Tax Exempt interest:		80
Line 9	Dividend income:		120
Line 10	Taxable refunds, credits, etc:		180
Line 11	Alimony received:		10000
Line 12	Schedule C income or loss:		-1488
Line 13	Capital gain or loss:		2000
Line 17	Schedule E income or loss:		-1254
Line 18	Schedule F income or loss:		2603
Line 21	Other income:		2000
Line 22	Total income:		41786
Line 26	Moving expenses:		807
Line 30	Penalty of early withdrawal:		26
Line 33	Student loan interest deductions:		131
Line 36	Total adjustments:		964
Line 37	Adjusted income:		40822

IDAHO TAX DUE: 20

Taxpayers Occupations: Military

Test # 9

FORM W2 (1)

b.	employers identifications number:	99-1236541
c.	employers name, address and zip:	US NAVY 1100 MILITARY AVE WASHINGTON DC 20222-1643
d.	employees social security number:	400-00-5909
e.	employees name:	TEST J CADEN
f.	employees address and zip:	US ROBERT E LEE FPO AP 96222
Box 1	Wages, tips etc:	24800
Box 2	Federal Income tax withheld:	3200
Box 3	Social security wages:	24800
Box 4	Social security tax withheld:	1538
Box 5	Medicare wages and tips:	24800
Box 6	Medicare tax withheld:	360
Box 13	See instructions:	P 500
Box 16	State and ID number:	NC 56124022
Box 17	State wages:	24800
Box 18	State income tax withheld:	1600

FORM W2 (2)

b.	employers identifications number:	56-1242342
c.	employers name, address and zip:	WILSONS SUPERMARKET 91 FISH HAWK CT MOUNTAIN HOME ID 83647
d.	employees Social security number:	400-00-5909
e.	employees name:	TEST J CADEN
f.	employees address and zip:	12 W MAIN ST WILMINGTON NC 28403-0012
Box 1	Wages, tips etc:	1800
Box 2	Federal income tax withheld:	210
Box 3	Social security wages:	1800
Box 4	Social security tax withheld:	112
Box 5	Medicare wages and tips:	1800
Box 6	Medicare tax withheld:	26
Box 16	State and ID number:	ID 56410214
Box 17	State wages:	1800
Box 18	State income tax withheld:	20

2005 IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN

FORM **43** TC4301 7-27-05-V4

AMENDED RETURN, check the box. See instructions, page 12 for the reasons for amending and enter the number. ☐ _____

· A R F W M

For calendar year 2005, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE

Your first name and initial	Last name	Your Social Security Number (required)
Test J	Caden	400 00 5909
Spouse's first name and initial	Last name	Spouse's Social Security Number (required)
Mailing address: US Robert E Lee		☐ ✓ Taxpayer deceased in 2005
City, State and Zip Code: FPO AP 96222		☐ ✓ Spouse deceased in 2005

If you or your spouse are nonresident aliens for federal purposes, check here. ☐

Do you need tax forms mailed to you next year? ☐ Yes ☒ No

Residency status Check one for yourself and one for your spouse if a joint return.

	Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
1. Yourself	1 ☐	2 ☐	3 ☐	4 ☐	5 ☒
2. Spouse	☐	☐	☐	☐	☐

Full months in Idaho this year · Yourself _____ · Spouse _____

Indicate current state of residence. Yourself NV Spouse _____

Filing status If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☒ Head of household
5. ☐ Qualifying widow(er)

6. **Exemptions** Enter the same number claimed on federal return.

a. 1 Yourself
b. Spouse
c. 1 Other dependents
d. 2 Total exemptions

{ If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund
I want $1 of my income tax to go to the Idaho Election Campaign Fund ($2 on joint return).

	7. Yourself	8. Spouse		7. Yourself	8. Spouse
Constitution	☐	☐	Republican	☐	☐
Democratic	☐	☐	No Specific	☐	☐
Libertarian	☐	☐	None	☐	☐
Natural Law	☐	☐			

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

IDAHO INCOME. See instructions, page 12.		Idaho Amounts	
9. Wages, salaries, tips, etc. Attach Form(s) W-2.	9	1800	00
10. Taxable interest income	10	1025	00
11. Dividend income	11	120	00
12. Alimony received	12	10000	00
13. Business income or (loss). Attach federal Schedule C or C-EZ.	13	-1488	00
14. Capital gain or (loss). If required, attach federal Schedule D.	14	2000	00
15. Other gains or (losses). Attach federal Form 4797.	15		00
16. IRA distributions (taxable amount)	16		00
17. Pensions and annuities (taxable amount)	17		00
18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.	18	-1254	00
19. Farm income or (loss). Attach federal Schedule F.	19	2603	00
20. Unemployment compensation	20		00
21. Other income. Attach explanation.	21	2000	00
22. TOTAL INCOME. Add lines 9 through 21.	22	16806	00
IDAHO ADJUSTMENTS. See instructions, page 13.			
23. Deductions for IRAs and health savings account	23	323	00
24. Moving expenses. Attach federal Form 3903.	24		00
25. Deductions for self-employment tax, health insurance, and qualified retirement plans	25		00
26. Penalty on early withdrawal of savings	26	26	00
27. Other deductions. See instructions.	27	52	00
28. TOTAL ADJUSTMENTS. Add lines 23 through 27.	28	401	00
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22. If you have an NOL and are electing to forego the carryback period, check here. ☐	29	16405	00

☒ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE

Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
		Tom Smith	160583216
Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	
	2085851616	2022 W State St Middleton ID 83644	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

			Column A - Total		Column B - Idaho	
ADJUSTMENTS See page 14	30. Enter amount from federal Form 1040, line 36, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	40822	00	16402	00
	31. Additions from Form 39NR, Part A, line 5. Attach Form 39NR.	31	280	00	280	00
	32. Income after additions. Add lines 30 and 31.	32	41102	00	16685	00
	33. Subtractions from Form 39NR, Part B, line 26. Attach Form 39NR.	33	35430	00	8589	00
	34. TOTAL ADJUSTED INCOME. Subtract line 33 from line 32.	34	5672	00	8096	00

35. a. Check if age 65 or older ☐ Yourself ☐ Spouse b. Check if blind ☐ Yourself ☐ Spouse
c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 61. ☐

Standard Deduction For Most People

Single or Married filing Separately: $5,000

Head of Household: $7,300

Married filing Jointly or Qualifying Widow(er): $10,000

36. Itemized deductions. Attach federal Schedule A. Federal limits apply.	36	00
37. All state and local income or general sales taxes included on federal Schedule A, line 5	37	00
38. Subtract line 37 from line 36.	38	00
39. Standard deduction. See instructions, page 15, if you checked any boxes on line 35.	39	7300 00
40. Multiply $3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	40	6400 00
41. Add line 40 and the LARGER of line 38 or line 39.	41	13700 00
42. Idaho percentage. Divide line 34, Column B, by line 34, Column A.	42	100 %
43. Multiply amount on line 41 by the percentage on line 42 and enter the result here.	43	13700 00
44. Idaho taxable income. Subtract line 43 from line 34, Column B.	44	0 00
45. TAX from tables or rate schedule. See instructions, page 34.	45	00
46. Income tax paid to other states. Attach Form 39NR and other state return.	46	00
47. Credit for contributions to Idaho educational entities	47	00
48. Credit for contributions to Idaho youth and rehabilitation facilities	48	00
49. Total business income tax credits form Form 44, Part I, line 14. Attach Form 44.	49	00
50. Line 45 minus lines 46 through 49. If less than zero, enter zero.	50	0 00

OTHER TAXES See page 16	51. Fuels tax due. Attach Form 75.	51	00
	52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	52	00
	53. Total tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.	53	00
	54. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.	54	00
	55. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. ☐	55	**10 00**
	56. TOTAL TAX. Add lines 50 through 55.	56	10 00
DONATIONS See page 16	57. I wish to donate to the Nongame Wildlife Conservation Fund.	57	5 00
	58. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	58	5 00
	59. I wish to donate to the Idaho Guard and Reserve Family Support Fund.	59	5 00
	60. TOTAL TAX PLUS DONATIONS. Add lines 56 through 59.	60	25 00
PAYMENTS See page 17	61. Grocery credit. Nonresidents do not qualify. See instructions, page 17.	61	00
	62. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR.	62	00
	63. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	63	00
	64. Idaho income tax withheld. Attach Form(s) W-2.	64	00
	65. 2005 Form 51 payment(s) and amount applied from 2004 return	65	00
	66. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 61 through 65.	66	00
TAX DUE/REFUND See page 18	**If line 60 is more than line 66, GO TO LINE 67. If line 60 is less than line 66, GO TO LINE 70.**		
	67. TAX DUE. Subtract line 66 from line 60.	67	25 00
	68. Penalty _____ Interest from the due date _____ Enter total	68	00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. ☐		
	69. TOTAL DUE. Add lines 67 and 68.	69	25 00
	70. OVERPAID. Line 66 minus lines 60 and 68.	70	00
	71. REFUND. Amount of line 70 to be refunded to you.	71	00
	72. ESTIMATED TAX. Amount of line 70 to be applied to your 2006 estimated tax.	72	00
AMENDED RETURN page 18	**AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.**		
	73. Total tax due (line 69) or overpayment (line 70) on this return	73	00
	74. Refund from original return plus additional refunds	74	00
	75. Tax paid with original return plus additional tax paid	75	00
	76. Amended tax due or refund. Add lines 73 and 74 and subtract line 75.	76	00

2005 IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

FORM **39NR** TC39NR1 7-11-05_v4

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return		Social Security Number
Test	Caden	400 00 5909

		Column A - Total		Column B - Idaho	
A. Additions. See instructions, page 24.					
1. Non-Idaho state and local bond interest and dividends	1	80	00	80	00
2. Idaho college savings account withdrawal	2	200	00	200	00
3. Bonus depreciation. Attach computations.	3		00		00
4. Other additions. Attach explanation.	4		00		00
5. Total additions. Add lines 1 through 4. Enter on line 31, Form 43.	5	280	00	280	00
B. Subtractions. See instructions, page 24.					
1. Idaho net operating loss carryover _____ . Idaho net operating loss carryback _____ . Enter total here.	1		00		00
2. State income tax refund included in line 30, Column A, Form 43	2	180	00		
3. Interest from U.S. Government obligations	3	100	00	100	00
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	4	1800	00	189	00
5. Social security and railroad benefits included in line 30, Column A, Form 43	5		00		
6. Idaho capital gains deduction. Attach Form CG.	6	1200	00	1200	00
7. Idaho resident - Active duty military pay earned outside of Idaho	7				00
8. Idaho medical savings account - contributions and interest. Financial institution_____ Account number_____	8	1000	00	1000	00
9. Idaho college savings program	9	1000	00	1000	00
10. Adoption expenses	10		00		00
11. Maintaining a home for the aged and/or developmentally disabled	11	1000	00	1000	00
12. Idaho lottery winnings, less than $600 per prize	12	2000	00	2000	00
13. Income earned on a reservation by an American Indian	13				00
14. Worker's compensation insurance	14	300	00	300	00
15. Partner's and shareholder's pass-through subtractions	15	200	00	100	00
16. Insulation of Idaho residence	16	1000	00	1000	00
17. Technological equipment donation	17	100	00	100	00
18. Health insurance premiums	18	200	00	80	00
19. Long-term care insurance	19	50	00	20	00
20. Alternative energy device deduction.					

	Year Acquired	Type of Device	Total Cost		Percent						
a.	2005	pellet fireplace	$ 1000	X	40%	=	20a	400	00	400	00
b.	2004		$	X	20%	=	20b		00		00
c.	2003		$	X	20%	=	20c		00		00
d.	2002		$	X	20%	=	20d		00		00

e. Add lines 20a through 20d.	20e	400	00	400	00
21. Add lines 1 through 19 and 20e.	21	10530	00	8489	00
22. Retirement benefits deduction.					
a. If single enter $23,268, if married filing jointly enter $34,902.	22a		00	See instructions, page 28, for qualified retirement benefits to be included on lines 22e and 22g.	
b. Federal Railroad Retirement received	22b		00		
c. Social Security benefits received	22c		00		
d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero.	22d		00		
e. Qualified retirement benefits included in federal gross income	22e		00		
f. Column A benefits. Smaller of line 22d or line 22e.	22f		00		
g. Qualified retirement benefits included in Idaho gross income	22g				00
h. Divide line 22g by line 22e.	22h			%	
i. Column B benefits deduction. Multiply line 22f by line 22h.	22i				00
23. Nonresident military pay included in line 30, Column A, Form 43	23	24800	00		
24. Bonus depreciation. Attach computations.	24		00		00
25. Other subtractions. Attach explanation. Misc	25	100	00	100	00
26. Total subtractions. Column A, add lines 21, 22f, 23,24, and 25. Column B, add lines 21, 22i, 24, and 25. Enter on line 33, Form 43.	26	35430	00	8589	00

2005 IDAHO CAPITAL GAINS DEDUCTION

(See instructions for qualifying Idaho property.)

FORM **CG**
TC00091
9-21-04

Name(s) as shown on return		Social Security Number
Test	Caden	400 | 00 | 5909

1. List qualifying capital gains and losses, not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)
Farm Property	1-1-1990	2-1-2005	3000	1000	2000

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2	
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252.	3	
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797.	4	
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5	
6. Add amounts in column f of line 1 and lines 2 through 5.	6	2000
7. Qualifying capital loss carryover. See instructions.	7	
8. Net gain or (loss). Subtract line 7 from line 6.	8	2000
9. If line 8 is a gain, multiply line 8 by 60%.	9	1200
10. Capital gain net income included in federal adjusted gross income. See instructions.	10	2000
11. Enter the smaller of line 9 or 10 here and on line 10, Part B, Form 39R or line 6, Part B, Form 39NR.	11	1200