

<b>Part I Tips Deduction</b>			
	a. Qualified tips deduction (1-A, line 13)	b. Federal tips total before limit (1-A, line 6)	c. Idaho amount included in Sch. 1-A, line 6
1. Amounts from Federal Schedule 1-A .....			
2. Calculate your Idaho apportionment percentage. Column a divided by Column b. It can't exceed 100% ..			%
3. Total amount apportioned to Idaho. Multiply your percent from line 2 by Column c. ....			

<b>Part II Overtime Deduction</b>			
	a. Qualified overtime deduction (1-A, line 21)	b. Federal overtime total before limit (1-A, line 14c)	c. Idaho amount included in Sch. 1-A, line 14c
4. Amounts from Federal Schedule 1-A .....			
5. Calculate your Idaho apportionment percentage. Column a divided by Column b. It can't exceed 100% ..			%
6. Total amount apportioned to Idaho. Multiply your percent from line 5 by Column c. ....			

<b>Part III Car Loan Interest</b>			
7. Amounts from Federal Schedule 1-A, line 30 .....			
8. Idaho Total Income (Form 43, line 20) .....			
9. Federal Total Income (Form 1040, line 9) .....			
10. Calculate your Idaho apportionment percentage. Line 8 divided by line 9. It can't exceed 100% .....			%
11. Total amount apportioned to Idaho. Multiply your percent from line 10 by line 7 .....			

<b>Part IV Senior Deduction</b>			
12. Amounts from Federal Schedule 1-A, line 37 .....			
13. Idaho Total Income (Form 43, line 20) .....			
14. Federal Total Income (Form 1040, line 9) .....			
15. Calculate your Idaho apportionment percentage. Line 13 divided by 14. It can't exceed 100% .....			%
16. Total amount apportioned to Idaho. Multiply your percent from line 15 by line 12 .....			

<b>Part V Total Deductions</b>			
17. Add lines 3, 6, 11, and 16. Enter here. ....			
18. Enter total from QBI worksheet on page 21, if any .....			
19. Add lines 17 and 18. Enter total here and on Form 43, line 40 .....			

Use your Federal Schedule 1-A to complete this worksheet.