

2004

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

FORM 39NR
TC39NR041
9-21-04

For calendar year 2004, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

		Column A - Total		Column B - Idaho	
A. Additions. See instructions, page 25.					
1.	Non-Idaho state and local bond interest and dividends	1	00	▪	00
2.	Idaho college savings account withdrawal	2	00	▪	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	00	▪	00
B. Subtractions. See instructions, page 25.					
1.	Idaho net operating loss carryover <input type="checkbox"/> _____ Idaho net operating loss carryback <input type="checkbox"/> _____. Enter total here.	1	00		00
2.	State income tax refund included in line 30, Column A, Form 43	2	00		
3.	Interest from U.S. Government obligations	3	00	▪	00
4.	Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.	4	00	▪	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	00	▪	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	00	▪	00
9.	Idaho college savings program	9	00	▪	00
10.	Adoption expenses	10	00	▪	00
11.	Maintaining a home for the aged and/or developmentally disabled	11	00	▪	00
12.	Idaho lottery winnings, less than \$600 per prize	12	00	▪	00
13.	Income earned on a reservation by an American Indian	13		▪	00
14.	Worker's compensation insurance	14	00	▪	00
15.	Partner's and shareholder's pass-through subtractions	15	00	▪	00
16.	Insulation of Idaho residence	16	00	▪	00
17.	Technological equipment donation	17	00	▪	00
18.	Health insurance premiums	18	00	▪	00
19.	Long-term care insurance	19	00	▪	00
20.	Alternative energy device deduction. Year Acquired Type of Device Total Cost Percent				
a.	2004 \$ X 40% =	20a	00		00
b.	2003 \$ X 20% =	20b	00		00
c.	2002 \$ X 20% =	20c	00		00
d.	2001 \$ X 20% =	20d	00		00
e.	Add lines 20a through 20d.	20e	00		00
21.	Add lines 1 through 19 and 20e.	21	00	▪	00
22. Retirement benefits deduction.					
a.	If single enter \$21,900, if married filing jointly enter \$32,850.	22a	00		
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	00		
24.	Bonus depreciation. Attach computations.	24	00	▪	00
25.	Other subtractions. Attach explanation.	25	00	▪	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	00	▪	00

See instructions, page 29, for qualified retirement benefits to be included on lines 22e and 22g.

Name(s) as shown on return

Social Security Number

C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 30.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount on lines 1 and 2 taxed by both states	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here.	5		%	
6. Multiply line 4 by line 5.	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here.	8		%	
9. Multiply line 7 by line 8.	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43.	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty. See instructions, page 30.

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here.	4		%	
5. Multiply line 1 by line 4. Enter amount here.	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43.	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 31.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. Yes No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. Yes No
If you answered YES to either question, complete lines 3 and 4.
3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 66, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)	4		00
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F. Recapture of Idaho Credits. See instructions, page 31.

1. Tax from recapture of investment tax credit. Attach Form 49R.	1		00
2. Tax from recapture of broadband equipment investment credit. Attach Form 68R.	2		00
3. Tax from recapture of incentive investment tax credit. Attach Form 69R.	3		00
4. Total recapture of Idaho credits. Add lines 1, 2, and 3. Enter on line 59 Form 43.	4		00