

2002

IDAHO INCOME TAX RETURN FOR SINGLE AND JOINT FILERS WITH NO DEPENDENTS

FORM 40EZ TC40EZ21 M 10-07-02

W M

Use IDAHO label. Otherwise, please print or type. Your first name and initial, Last name, Your Social Security Number, If a joint return, spouse's first name and initial, Last name, Spouse's Social Security Number, Address (number, street and apartment number), City, State and Zip Code. IMPORTANT! You must enter your SSN(s) above.

IDAHO ELECTION CAMPAIGN FUND I want \$1 of my income tax to go to the Idaho Election Campaign Fund. (\$2 on joint return) 1. Yourself 2. Spouse Constitution Democratic Libertarian Natural Law Reform Republican No Specific Party None

Report your income 3. Total wages, salaries, and tips. Attach Form(s) W-2. 4. Taxable interest income of \$1,500 or less. If the total is over \$1,500, you cannot use this form. 5. Unemployment compensation. 6. Adjusted gross income. Add lines 3, 4 and 5.

Note: You MUST check Yes or No 7. Can your parents (or someone else) claim you as a dependent? 8. Taxable income. Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero.

Figure your tax 9. Tax. Enter the tax from the Tax Tables. See instructions, page 28. Electronically filed return credit. 10. Sales/Use tax due. See back page. 11. Permanent building fund. See back page. Check if you are receiving Idaho public assistance payments.

Attach W-2 form(s) here 12. Write the amount you wish to donate in the appropriate box and enter the total of your donations on line 12. See back page. Nongame Wildlife Conservation Fund Children's Trust Fund Child Abuse Prevention

Figure your credits 13. Tax and donations. Add lines 9, 10, 11 and 12. 14. Grocery credit. If single and line 6 is \$7,700 or more, enter \$20. If married and line 6 is \$13,850 or more, enter \$40. 15. Idaho income tax withheld. Attach Form(s) W-2. 16. Add lines 14 and 15.

Tax Due or Refund 17. TAX DUE. If line 13 is more than line 16, subtract line 16 from line 13. 18. Penalty Interest from due date Enter total. 19. Total Due. Add lines 17 and 18. Make check or money order payable to the Idaho State Tax Commission. 20. REFUND. If line 16 is more than line 13, subtract line 13 from line 16.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. 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, Spouse's signature (if a joint return, BOTH MUST SIGN), Daytime phone, Address and phone number

Instructions for Idaho Form 40EZ

You can file on the Internet at www2.state.id.us/tax/filing.htm free of charge.

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 8 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 \$1,500 or less.

Do not use this form if you and your spouse are filing separate returns. Use Form 40 to amend this return.

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

1. Idaho Election Campaign Fund: See instructions, page 5.
3. If you have taxable fellowships and scholarships, include them on this line.
7. **If you answered "Yes,"** complete this worksheet:

A . Add \$250 to the amount from line 3 on the front. Enter total here.	A	_____
B . Minimum standard deduction	B	_____ 750
C . Enter the larger of line A or line B here.	C	_____
D . Enter \$4,700, if single; or enter \$9,400 if married filing jointly.	D	_____
E . Enter the smaller of line C or line D here.	E	_____
F . Exemption amount	F	_____
<ul style="list-style-type: none"> • If single, enter 0. • If married and both you and your spouse can be claimed as dependents, enter 0. • If married and only one of you can be claimed as a dependent, enter \$3,000. 		
G . Add lines E and F. Enter the total here and on line 7 on the front.	G	_____

If you answered "No" on line 7 because no one can claim you (or your spouse, if married) as a dependent, enter on line 7 the amount shown below that applies to you.

- Single, enter \$7,700. This is the total of your standard deduction (\$4,700) and personal exemption (\$3,000).
- Married filing jointly, enter \$15,400. This is the total of your Idaho standard deduction (\$9,400), exemption for yourself (\$3,000), and exemption for your spouse (\$3,000).

9. If you file this return electronically, Idaho allows you a \$2.00 nonrefundable credit. If you are filing this return by paper do not make an entry in the shaded area.
10. If you made any purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, and purchases made in states that do not charge sales tax etc. Multiply the total amount of such purchases by 5% (.05).
11. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See filing requirements, page 1 of the instruction book.

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 2002, draw a line through the 1+0-0+0. Check the box, if you were receiving public assistance payments.

12. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 8 of the instructions.
14. If line 6 is \$7,700 (\$13,850 if married filing jointly) or more and you checked "**NO**" on line 7, you are entitled to a \$20 (\$40 if married filing jointly) grocery credit.
18. Penalty: If you file your return late or the tax due is not paid, a 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 applies on delinquent tax at the rate of 5% per year (rate effective 1/1/2003 - 12/31/2003) from the original due date until paid.