

# IDAHO

2011

## Individual Income Tax

Forms and instructions for:

**Form 40**

Resident

**Form 39R**

Supplemental Schedule (Resident)

**Form 43**

Part-Year or Nonresident

**Form 39NR**

Supplemental Schedule (Part-Year or Nonresident)

**Form 51**

Estimated Payments

For more information:

[tax.idaho.gov](http://tax.idaho.gov)

**Questions:**

(208) 334-7660 in the Boise area  
(800) 972-7660 toll free

**Refund Information:**

(208) 364-7389 in the Boise area  
(888) 228-5770 toll free

Hearing Impaired (TDD):

(800) 377-3529

# WHAT'S NEW FOR 2011

## CONFORMITY TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the IRC as of January 1, 2011. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

## GROCERY CREDIT INCREASES

The grocery credit is now \$60 per exemption if your taxable income is more than \$1,000 and \$80 per exemption if your taxable income is \$1,000 or less.

## FORMS

Idaho Form 55 Credit for New Employees has been eliminated and the following new forms are in effect for 2011:

- Form 72 Idaho Hire One Act Credit
- Form PTE-01 Idaho Income Tax Withheld For An Individual Nonresident Owner Of A Pass-through Entity
- Form PTE-12 Idaho Schedule For Nonelecting Owners
- Form PTE-WX Withholding Exemption Certificate For Individual Owners/Officers/Directors/Beneficiaries Of Pass-through Entities

## HIRE ONE ACT CREDIT

The credit for qualifying new employees was repealed effective January 1, 2011, and replaced with the Hire One Act credit. The Hire One Act credit is refundable to the employer and allowed on the employer's tax return. For additional information see Form 72 and its instructions.

## CHANGE TO CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

Contributions to Idaho educational entities must be made in money (cash or check). Donations of goods or services no longer qualify. The following organizations have been added to the list of eligible donees:

- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing

The credit is limited to the smallest of:

- One-half of the amount donated,
- 50% of the Idaho income tax, or
- \$500

## CHANGE TO CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES, IDAHO YOUTH AND REHABILITATION FACILITIES, AND LIVE ORGAN DONATION EXPENSES

If you made a donation to one of these entities, the lines for claiming these donations has moved from Form 40, lines 23-25 and Form 43, lines 44-46 to Form 39R, Part E, lines 1-3 and Form 39NR, Part E, lines 1-3 respectively.

## NONRESIDENT OWNERS OF A PASS-THROUGH ENTITY THAT IS TRANSACTING BUSINESS IN IDAHO

An estate, trust, partnership, or S corporation transacting business in Idaho is required to withhold income tax on an Idaho nonresident individual owner's distributable Idaho source income and Idaho source compensation paid to the nonresident owner or corporate director by the pass-through entity, unless the nonresident elects to have the pass-through entity pay their Idaho income tax on the pass-through entity's Idaho income tax return. The nonresident owner or corporate director makes the election on Form PTE-WX and provides this form to the pass-through entity. This election can't be made by a nonresident owner or director who has Idaho taxable income from a source other than another pass-through entity.

The pass-through entity will report the amount of Idaho income tax withholding to the owner on Idaho Form ID K-1. If the owner is claiming income tax withholding by a pass-through entity, the owner must include a copy of Idaho Form ID K-1 with the owner's individual income tax return.



## SAVE A STAMP – FILE ONLINE!

### File your return online to get:

- Faster refunds.
- Fewer errors.
- Confirmation that your return was received.

### To e-file:

- Visit our website at [tax.idaho.gov](http://tax.idaho.gov) to find free e-file services for eligible taxpayers.
- Find commercial tax preparation software for a fee.
- Ask your tax preparer to e-file your return.

## WHICH FORM TO USE

You must use Form 40 if you are a:

- Resident, or
- Resident in the military. See page 4.

You must use Form 39R if you file a Form 40 and claim any additions, subtractions, or certain credits. Use Form 44 for business credits.

You must use Form 43 if you or your spouse are a:

- Nonresident, or
- Part-year resident, or
- Nonresident alien for federal purposes and are required to file an income tax return for Idaho.

You must use Form 39NR if you file a Form 43 and claim any additions, subtractions or certain credits. Use Form 44 for business credits.

## GENERAL INFORMATION

### INFORMATION AND FORMS

Forms are available at Tax Commission offices or may be obtained:

- On the Web at [tax.idaho.gov](http://tax.idaho.gov)
- By calling (208) 334-7660 in the Boise area or (800) 972-7660

You may use photocopies of these tax forms. Your copy must be legible.

### FILING REQUIREMENTS

#### Resident

If you are required to file a federal income tax return, you must file an Idaho return. If you are filing a federal income tax return only to pay self-employment tax and aren't otherwise required to file a federal income tax return, you aren't required to file an Idaho income tax return.

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2011.

#### STATUS

#### GROSS INCOME

#### MARRIED:

- filing separate returns ..... \$ 3,700
- filing jointly, both spouses under 65 ..... \$ 19,000
- filing jointly, one spouse 65 or older ..... \$ 20,150
- filing jointly, both spouses 65 or older ..... \$ 21,300

#### HEAD OF HOUSEHOLD:

- under 65 ..... \$ 12,200
- 65 or older ..... \$ 13,650

#### SINGLE:

- under 65 ..... \$ 9,500
- 65 or older ..... \$ 10,950

#### QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:

- under 65 ..... \$ 15,300
- 65 or older ..... \$ 16,450

### DEPENDENT CLAIMED ON SOMEONE ELSE'S RETURN:

**Single dependents.** Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply:
- Your unearned income was over \$950.
  - Your earned income was over \$5,800.
  - Your gross income was more than the larger of:
    - \$950, or
    - Your earned income (up to \$5,500) plus \$300.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,250 (\$8,700 if 65 or older and blind).
  - Your unearned income was over \$2,400 (\$3,850 if 65 or older and blind).
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$950, or</li> <li>• Your earned income (up to \$5,500) plus \$300.</li> </ul>	}	\$1,450 (\$2,900 if 65 or older and blind.)

**Married dependents.** Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your unearned income was over \$950.
  - Your earned income was over \$5,800.
  - Your gross income was more than the larger of:
    - \$950, or
    - Your earned income (up to \$5,500) plus \$300.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$6,950 (\$8,100 if 65 or older and blind).
  - Your unearned income was over \$2,100 (\$3,250 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$950, or</li> <li>• Your earned income (up to \$5,500) plus \$300.</li> </ul>	}	\$1,150 (\$2,300 if 65 or older and blind.)

#### **Part-year Resident/Nonresident**

If you are a part-year resident, you are required to file an Idaho income tax return if your gross income from all sources while a resident and your gross income from Idaho sources while a nonresident total more than \$2,500.

If you are a nonresident, you are required to file an Idaho income tax return if your gross income from Idaho sources was more than \$2,500.

# GENERAL INFORMATION

## AMENDED RETURNS

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

1. Federal Audit.
2. Net Operating Loss Carryback - Include Form 56 or a schedule showing the application of the loss.
3. Federal Amended - Include a complete copy of your federal return.
4. Other - Include an explanation.

## AMERICAN INDIANS

If you are an enrolled member of a federally recognized tribe, and live and work on a reservation, all reservation sourced income received while living and working on the reservation is exempt from Idaho taxation. If you have no other income, you aren't required to file.

If you have other income in an amount that meets the federal filing requirement, you must file an Idaho return. For specific instructions, see Form 39R or Form 39NR.

## ASSEMBLING THE IDAHO INDIVIDUAL RETURN

To ensure that your tax return is correctly processed, include all schedules and other forms in the following order:

1. Form 40 or 43
2. W-2s and/or 1099s placed on top of Form 40 or 43
3. Form 39R or 39NR
4. Form 75
5. Form 44
6. Additional schedules in alphabetical order
7. Additional forms in numerical order
8. Complete copy of federal return

Include legible copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding with your return. A complete copy of your federal return must be included with Form 40 or Form 43. If you are claiming credit for taxes paid to another state, you must include Idaho Form 39R or 39NR and a copy of the other state's income tax return. If the credit applies to more than one state, use a separate Form 39R or 39NR for each state.

## AUDITS

An audit is a review of a return to make sure it was prepared according to tax law. You will be contacted if your return is to be audited. The auditor will ask to see your records and compare them with your return. You may present your records yourself or have someone represent you or come with you. Any change to your return will be explained. Question anything you don't understand.

### Federal Audit

If your federal taxable income or tax credits change because of a federal audit, you must send written notice including an amended return to the Tax Commission within 60 days of the final federal determination. You must include copies of all schedules supplied by the Internal Revenue Service.

If you owe additional Idaho tax and don't send written notice within 60 days of the final federal determination, a 5% negligence penalty will be imposed. Interest applies on any tax due.

If the final federal determination results in an Idaho refund, you must file an amended Idaho income tax return with the written notice. See Amended Returns above. If the statute of limitations is closed, you have one year from the date of the final federal determination to file for the refund.

## BONUS DEPRECIATION

FOR PROPERTY ACQUIRED PRIOR TO 2008 OR AFTER 2009  
If you claimed the bonus depreciation for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the bonus depreciation line on Form 39R or 39NR.

FOR PROPERTY ACQUIRED AFTER 2007 AND BEFORE 2010  
Idaho conforms to the federal bonus depreciation provisions. The amounts you use for federal will also be used for Idaho. No additional forms or computations are needed for Idaho.

## COMMUNITY PROPERTY

Because Idaho is a community property state, each resident spouse has a one-half interest in the earnings of the other resident spouse during the portion of the year they were married. If married for only a part of the year, the community income includes ONLY the income earned during the time the couple were married. When filing separate returns, the community income, withholding and deductions of both resident spouses must be divided equally between husband and wife. If you have a written agreement between spouses regarding the separation of assets and income, it must be included with your tax return.

Idaho law affects your federal return in the same manner. For more details, see federal Publication 555, Federal Tax Information on Community Property. If you were a resident of Idaho for only a portion of the year, Idaho law applies to that portion of the year you were a resident. Income is identified as community or separate income based on the laws of the state in which the recipient is a resident. In the case of real property, the law of the state in which the property is located will apply.

Community property laws don't apply when the spouses have lived apart for the entire year, no part of the income earned by one spouse has been transferred to the other spouse, and the spouses don't file a joint income tax return.

Income, withholding and deductions received or paid after divorce are separate property and must be reported on the return of the person to whom it applies.

If you divorced during 2011 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See the Allocation Worksheet in federal Publication 555.

## DECEDENT'S TAX RETURN

If a taxpayer dies before filing his return, the return must be filed by the taxpayer's spouse or personal representative. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

If your spouse died in 2011 and you didn't remarry in 2011, you can file a joint return. You can also file a joint return if your spouse died in 2012 before filing a 2011 return. A joint return should show your spouse's 2011 income before death and your income for all of 2011. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, he must also sign the return.

# GENERAL INFORMATION

If a refund is due, include federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. Form 1310 isn't required when a surviving spouse files a joint return with the decedent or a personal representative files for the decedent.

## ESTIMATED TAX PAYMENTS

Idaho doesn't require estimated tax payments for personal income tax. If you want to make a voluntary estimated tax payment, file Form 51 with your payment.

## EXTENSION OF TIME FOR FILING

If you can't file your Idaho state income taxes by April 17, 2012, you may be eligible to get an automatic six-month extension without filing a form.

To qualify, you need to pay either an estimated 80 percent of your current year's tax liability or 100 percent of what you paid for state income taxes the prior year. You can avoid a penalty for late filing, but will be charged interest on the remaining tax until it's paid. Complete the worksheet on Idaho Form 51, Estimated Payment of Idaho Income Tax, to see if you meet the extension requirements.

If you need to make a payment to avoid a penalty, you can mail Form 51 with your check or money order. Form 51 is available in the Idaho income tax booklet or on the website.

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2012.

## FILING STATUS

Your Idaho filing status must be the same as the filing status used on your federal return. For example, if you file a joint federal return, you must also file a joint Idaho return.

## FILING YOUR RETURN

### When To File

You must file your return and pay any income tax due:

- On or before April 17, 2012, for the calendar year 2011, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

### Where To File

Mail the return and payment to:

IDAHO STATE TAX COMMISSION  
PO BOX 56  
BOISE ID 83756-0056

If you are sending your return using a delivery service that requires a physical address, use the following:

IDAHO STATE TAX COMMISSION  
800 PARK BLVD PLAZA IV  
BOISE ID 83712-7742

## INCOME

An Idaho resident is taxed on all income, including income from outside the state. A nonresident of Idaho is taxed only on income from Idaho sources. An Idaho part-year resident is taxed on all income received while living in Idaho plus any income received from Idaho sources when not living in Idaho.

## GROSS INCOME

Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax. Gross income is measured before subtracting allowable deductions. Gross income includes, but isn't limited to:

- All income from wages, salaries, tips, interest and dividends that isn't exempt from tax
- Self-employment income before expenses
- Farm income before expenses

- Rental income before expenses
- Shareholders and partners include their share of the gross income from S corporations and partnerships
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains derived from sales of property
- Pensions and annuities

Scholarships used for tuition, fees, supplies, books, and equipment required for courses leading to a degree aren't included in gross income.

## INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 4% per year (rate effective for 2012.)

## MILITARY PERSONNEL

Idaho law generally follows federal law regarding which type of military pay (active duty, disability, reserve and retirement) is taxable.

The residency of a qualified servicemember is presumed to be that member's military home of record.

The earned income of qualifying spouses of Idaho servicemembers is not subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (Public Law 111-97) passed in November 2009.

As a servicemember's spouse, you may qualify for this income tax exemption if:

- You are married to a servicemember who is serving in Idaho and has registered in the military with another state as a home of record; and
- You have located to Idaho with the servicemember and you have the same domicile (permanent residence) as the servicemember's home of record.

If you qualify for this exemption, see the instructions for residency status on page 12 of this booklet and report any Idaho withholding on Form 43, line 64.

## NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

Idaho follows federal law and IRC to provide income tax relief for servicemembers on active duty in combat zones. Below is a summary of how these laws affect Idaho National Guard members.

- All tax filing deadlines are extended for at least 180 days after your last day in a combat zone.
- No interest or penalty will accrue for nonpayment of individual income taxes while you are in a combat zone.
- If you are an enlisted soldier or warrant officer, you don't owe tax on military pay received while in a combat zone. If you are a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received.
- This federal law doesn't cover business tax returns, employment taxes, or sales/use tax obligations.
- You must write "COMBAT ZONE" and the date of deployment **in red** on top of the tax return you are filing.

For information see our website at [tax.idaho.gov](http://tax.idaho.gov), or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

## Idaho resident on active duty stationed in Idaho

If Idaho was your military home of record and you were on active duty stationed in Idaho, all of your military wages and all nonmilitary income, regardless of the source, are subject to Idaho tax. File Form 40.

# GENERAL INFORMATION

## Idaho resident on active duty stationed outside of Idaho

- If you joined the armed forces while a resident of Idaho and Idaho is your military home of record; and
- You were on active duty for 120 or more consecutive days; and
- You were stationed outside of Idaho for all or part of the year,

you must report all of your income to Idaho. However, only military wages you receive while stationed in Idaho and all nonmilitary income, regardless of the source, is subject to Idaho tax. File Form 40 if you are single, or if you are married and your spouse is also a resident of Idaho.

File Form 43 if you are married and your spouse is a nonresident, part-year resident, or military nonresident of Idaho. Check the "Idaho Resident on Active Military Duty" residency status box for yourself. Check the applicable residency status box for your spouse.

Under the Servicemembers Civil Relief Act, a servicemember will neither lose nor acquire a residence or domicile with regards to his income tax as a result of being absent or present in a state due to his military orders. A qualified servicemember is not a resident of or domiciled in Idaho solely as a result of being stationed in Idaho.

A servicemember includes any member of the uniformed services such as:

- A member of the armed forces which includes a member of the Army, Navy, Air Force, Marine Corps, or Coast Guard on active duty. It would also include a member of the National Guard who has been called to active service by the President of the United States or the Secretary of Defense of the United States for a period of more than thirty (30) consecutive days, for purposes of responding to a national emergency declared by the President and supported by federal funds.
- A member of the commissioned corps of the National Oceanic and Atmospheric Administration in active service; and
- A member of the commissioned corps of the Public Health Service in active service.

The safe harbor exception to being a resident of Idaho explained in the "Special-case Idaho Residents" does not apply to a qualified servicemember.

## Nonresident on active duty stationed in Idaho

If your military home of record isn't Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn't tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500. The instructions for Form 43 begin on page 12.

## NET OPERATING LOSS (NOL)

An NOL is the excess of business deductions (computed with certain modifications) over total gross income in a particular tax year. Use Form 56 to compute your loss and application of the loss, or a schedule showing the application of the loss.

The NOL generally must be carried back to the two preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but not longer than 20 years.

- You may elect to forego the two-year carryback provision and carry the loss forward up to 20 years.
- This election must be made before the due date, including extensions, of the loss year return and can't be revoked.
- To make the election, check the box on Form 40, line 11, or Form 43, line 27, or include a statement to the loss year tax return clearly indicating that you elect to forego the carryback. Include your name, address, Social Security Number, and the amount of loss. You can't make the Idaho election by attaching a copy of your federal election to forego the federal net operating loss carryback.

## NONRESIDENT ALIENS

Taxpayers who are nonresident aliens for federal purposes and who are required to file an income tax return for Idaho must file using Form 43. Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes.

## PAYMENTS

Make your check, cashier's check, or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security Number on it and include it with your return.

To pay by credit card, debit card or e-check, visit our website at [tax.idaho.gov](http://tax.idaho.gov); or call (800) 972-7660.

## PENALTIES

Penalties may be imposed on the tax due as follows:

- 0.5% per month or fraction of a month to a maximum of 25% for failure to pay the tax due (if return is filed)
- 2% per month or fraction of a month for failure to meet the extension criteria (the return must be filed by the extended due date, and the taxes paid by the earlier of the date the return is filed or the extended due date)
- 5% per month or fraction of a month to a maximum of 25% for failure to file the return timely
- 5% for negligence or disregard of rules
- 10% for substantial understatement of tax
- 50% for filing a false or fraudulent return

The minimum penalty is \$10.

## RECORDKEEPING

You are required by law to keep records that will enable you to prepare a complete and accurate income tax return. Although the law doesn't require any special form of records, you must retain all receipts, canceled checks, and other evidence to prove amounts claimed as deductions. Keep all supporting records for income or deductions until the statute of limitations for the return expires. Usually this is the later of three years from the due date or the date the return was filed. In property transactions, the basis of new or replacement property may be determined by the basis of the old property. Keep these records as long as they are needed to determine the basis of the original or replacement property.

## REFUNDS WHEN NOT REQUIRED TO FILE

If you aren't required to file an Idaho return, no tax is due even if the calculation shows taxable income. If you are filing only to receive a refund of amounts withheld, you don't pay the \$10 permanent building fund tax. Write "NRF" (Not Required to File) on the lines for "Tax from tables or rate schedule" and "Permanent building fund tax."

## REFUND SEIZURE

Under state law, the Tax Commission may retain state income tax refunds to satisfy other outstanding tax debts. The Department of Health and Welfare, the Department of Labor, and the Supreme Court may seize all or part of your income tax refund to offset debts you may owe these agencies. Also, refunds may be seized to satisfy bankruptcy claims, sheriffs' garnishments, or debts owed to the Internal Revenue Service. The Tax Commission may seize federal income tax refunds to offset Idaho income tax liabilities.

The agency or party seizing the refund is required to send you notice of the action. Questions regarding a refund seizure should be directed to the agency or party that initiated the claim for seizure.

## ROUNDING

The amounts on your return must be rounded to the whole dollar. An amount less than 50 cents is reduced to the whole dollar. Amounts of 50 cents or more are increased to the next whole dollar.

# GENERAL INFORMATION

## RESIDENCY

### Are you a resident, a nonresident, or a part-year resident?

The following will help you decide:

- You are an Idaho resident, even though you live outside Idaho, if the following are true:
  - You think of Idaho as your permanent home.
  - Idaho is the center of your financial, social, and family life.
  - Idaho is the place you intend to return to when you are away.
- You are also an Idaho resident if the following are true:
  - You maintained a home in Idaho the entire year.
  - You spent more than 270 days in Idaho during the tax year.
- You are a nonresident if your permanent home is outside of Idaho all year.
- You are a part-year resident if you moved into or out of Idaho during the tax year. You are still a resident if:
  - You temporarily moved outside of Idaho, **or**
  - You moved back to Idaho after a temporary absence.

## SPECIAL-CASE IDAHO RESIDENTS

You are considered a nonresident if **all** of the following are true:

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2011.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

This exception to being a resident of Idaho doesn't apply to a qualified servicemember.

## SIGNATURES

You must sign your return. Your spouse also must sign if you file a joint return. If your return is prepared by a paid preparer, he must enter his name, address, and identification number. If a taxpayer is deceased or can't sign his return, an authorized person may sign the return indicating his status or relationship. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space. If a taxpayer signs with an "X", his mark must be witnessed.

## TAX PREPARER CONTACT BOX

This box applies only if you paid a tax preparer to complete your return. If you check the box, you are authorizing the Tax Commission to discuss your return with the paid preparer identified on the return.

You are also authorizing the paid preparer to:

- Give the Tax Commission any information that is missing from your return, and
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments.

You are not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission.

This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you rather than your preparer, leave the box blank.

## TAX YEAR AND ACCOUNTING METHOD

The tax year and accounting method used on your Idaho return must match those used on your federal return.

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# FORM 40

Instructions are for lines not fully explained on the form.  
General information instructions beginning on page 2 also apply to this form.

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## GROCERY CREDIT REFUND ONLY

If you're not required to file an income tax return, but are filing Form 40 to receive a grocery credit refund, you don't need to include a copy of a federal return.

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- Write "**NRF**" on line 7.
- **Skip** lines 8 through 11.
- Complete line 12a if you or your spouse are age 65 or older.
- **Skip** lines 12b through 30.
- Cross through the \$10 on line 31, Permanent Building Fund, and write "NRF."
- **Skip** lines 32 through 41.
- Enter your grocery credit amount on line 42 using the grocery credit worksheet on page 9 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 43 through 56.
- **Skip** lines 57 through 60.
- Complete the bottom of Form 40 below line 60.

## HEADING

Write your name, address, and Social Security Number (SSN) in the spaces provided. If you don't have a SSN, write in your Individual Tax Identification Number (ITIN).

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't

received it from the Internal Revenue Service before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7", include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the Internal Revenue Service, you must provide it to the Tax Commission before your return can finish processing.

If you receive an SSN after using an ITIN, you must use the SSN and stop using your ITIN. It's your responsibility to notify the Tax Commission so your return can finish processing.

Be sure that your return and W-2 form(s) show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

## AMENDED RETURN

Form 40 can be used as an original return or as an amended return.

If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

1. Federal Audit.
2. Net Operating Loss Carryback - Include Form 56 or a schedule showing the application of the loss.
3. Federal Amended - Include a complete copy of your federal return.
4. Other - Include an explanation.

# FORM 40

## NEXT YEAR'S FORMS

If you need forms mailed to you next year, check the box below your Social Security Number.

## LINES 1 THROUGH 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status.

## LINE 6 EXEMPTIONS

Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

**Line 6a and 6b. Yourself and Spouse. CAUTION:** If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box "yourself" blank. Instead, check the box on line 12c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2011 and you are filing a joint return, you may claim the exemption for your spouse.

**Line 6c. Dependents.** List dependents claimed on your federal return. If you have more than four dependents, continue on Form 39R, Part G. Enter the total number of dependents in the box.

**Line 6d. Total Exemptions.** Add lines 6a through 6c.

If you are filing an amended return, you must check the same boxes as checked on the original return.

## LINE 7 FEDERAL ADJUSTED GROSS INCOME

Enter the adjusted gross income reported on your federal return: Form 1040, line 37; Form 1040A, line 21; or Form 1040EZ, line 4.

## LINE 11 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK

Check the box on line 11 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback period for an NOL. If you check this box, you don't need to include a separate statement electing to forego the Idaho carryback period.

## TAX COMPUTATION

### LINE 12a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2012, you may consider yourself 65 on December 31, 2011. The boxes you check must match your federal return.

### LINE 12b BLIND

The box for "Yourself" must be checked if you are blind. If you are filing a joint return and your spouse is blind, check the box for "Spouse." Blindness is determined as of December 31. The boxes you check must match your federal return.

### LINE 12c CLAIMED DEPENDENT

If your parents or someone else can claim you as a dependent on their tax return, check this box.

## LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. However, if

- you check any boxes on lines 12a through 12c;
- someone can claim you, or your spouse if filing jointly, as a dependent;

use the worksheet below to calculate your standard deduction to be entered on line 16 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income or general sales taxes shown on federal Schedule A be subtracted from your total itemized amount before you use this figure to reduce your income. Because of this addback, it may be more beneficial to itemize for federal purposes, but use the standard deduction for Idaho.

If you or your spouse are nonresident aliens for federal purposes and aren't from India, your standard deduction is zero. If you are nonresident aliens from India, use the standard deduction indicated for your filing status.

If an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit or the foreign tax credit, the amount that would have been allowed if the federal credit hadn't been claimed is allowed as an itemized deduction.

If line 15 is more than line 16, you should use your itemized deductions on line 15. If line 16 is more than line 15, you should use your standard deduction on line 16.

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2011 and during the rest of the year you were a resident alien or a U.S. citizen.

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2011 and you and your spouse agree to be taxed on your combined worldwide income.

## STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1947; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$5,800.
  - Married filing jointly or qualifying widow(er), enter \$11,600.
  - Head of household, enter \$8,500 .....
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$650?
  - Yes. Add \$300 to your earned income. Enter the total.
  - No. Enter \$950 .....
4. Enter the smaller of line 1 or line 3. If born after January 1, 1947, and not blind, enter this amount on line 6. Otherwise, go to line 5 .....
5. If born before January 2, 1947, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,150 (\$1,450 if single or head of household) .....
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 .....

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.



# FORM 40

## LINE 18 EXEMPTIONS

Multiply \$3,700 by the total number of exemptions entered on line 6d.

Your Idaho exemption amount should be the same as your federal exemption amount.

## LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the tax tables on page 36. If line 19 is \$100,000 or more, use the schedules on page 47. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

If you don't meet the filing requirement (see page 2) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

## CREDITS

### LINE 22 INCOME TAX PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 24.

You may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

### LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, or donated a qualified organ for transplanting in another individual. Complete Form 39R, Part E and see page 24 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

### LINE 24 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 11. See page 34 for specific instructions. Include Form 44.

## OTHER TAXES

### LINE 27 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, fuels tax is due. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

### LINE 28 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 28.

If you have a sales or use tax account, don't report your sales or use tax on this line, but continue to report the tax on these purchases on your sales and use tax returns.

### LINE 29 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 35 for specific instructions. Include Form 44.

### LINE 30 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

If you have claimed Idaho exemption of property taxes from property that ceases to qualify, you must compute the recapture of the qualified investment exemption. Include Form 49ER.

### LINE 31 PERMANENT BUILDING FUND (PBF)

You are required to pay the \$10 PBF tax if you are required to file an Idaho income tax return. See FILING REQUIREMENTS on page 2.

You aren't required to pay the \$10 PBF tax if:

- your gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments don't qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

## DONATIONS

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2012 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

If you are filing an amended return, your donations can't be less than the amounts on the original return.

### LINE 33 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

### LINE 34 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Trust Fund supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the devastating consequences of child abuse, and child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit [www.idahochildrenstrustfund.com](http://www.idahochildrenstrustfund.com).

FORM 40

LINE 35 SPECIAL OLYMPICS IDAHO

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. Through sports training and competition, Special Olympics Idaho teaches life skills such as dedication, perseverance and focus, while instilling confidence. With these skills, 50% of Special Olympics athletes are employed while only 10%-14% of the general population of people with developmental disabilities hold jobs. Donations to this fund will be used to buy sports equipment, uniforms, food, lodging and transportation services for competitions, as well as health screenings, outreach programs and family support systems for adults and children with developmental disabilities. Contact Special Olympics Idaho at (208) 323-0482 or visit www.idso.org.

LINE 36 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

Contributions are used to assist military Reservists and their families in order to promote the overall readiness for them to support our state and federal missions. The Idaho Guard and Reserve Family Support Fund (IGRFSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Corps Reserve, and the Coast Guard Reserve, along with their families, when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc., at (208) 422-5799.

LINE 37 AMERICAN RED CROSS OF GREATER IDAHO FUND

Contributions provide food, shelter, clothing, and other help for disaster victims. Also, funds supply items such as bedding and cots in areas around the state to prepare for large scale emergencies. Donations also support the Service to the Armed Forces communications program, helping active duty military and their loved ones in Idaho communicate during family emergencies. Contact the American Red Cross of Greater Idaho at (800) 853-2570.

LINE 38 VETERANS SUPPORT FUND

Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans organizations throughout the state, assist homeless veterans programs in Idaho, promote and market the activities of the Office of Veterans Advocacy, develop an ongoing program for nurse recruitment and retention, supplement training for state and county service officers, and create an Idaho division of Veterans Services scholarship program to help veterans fund their education. Contact the Idaho Division of Veterans Services at (208) 577-2310.

LINE 39 IDAHO FOOD BANK FUND

Contributions assist Idaho hunger relief organizations in meeting the increasing demand for emergency food needed by hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Foodbank to provide Idaho community-based nonprofit groups with grants to increase their capacity to provide hunger relief services in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit www.idahofoodbank.org for more information.

LINE 40 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit www.boardofed.idaho.gov/scholarship/opportunity.asp.

PAYMENTS AND OTHER CREDITS

LINE 42 GROCERY CREDIT

If you're a resident of Idaho, you may claim a credit for each personal exemption for which a deduction is permitted and claimed on your Idaho income tax return, provided the individual claimed as an exemption is a resident of Idaho. If your parents or someone else can claim you as a dependent on their return, you can't claim this credit on your return.

The credit is \$60 per exemption if your taxable income on line 19 is more than \$1,000. If your taxable income on line 19 is \$1,000 or less, the credit is \$80 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2011 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

An individual doesn't qualify for the credit for any month or part of a month for which he:

- received assistance from the federal food stamp program;
was incarcerated; or
lived illegally in the United States.

MEMBERS OF THE ARMED FORCES

A member of the United States Armed Forces who is domiciled in Idaho is allowed the credit. If you live in Idaho but are a nonresident under the Servicemembers Civil Relief Act, you aren't allowed the grocery credit.

A spouse or dependent of a nonresident military person stationed in Idaho may be an Idaho resident or part-year resident. The domicile of a dependent child is presumed to be that of the nonmilitary spouse.

Complete the worksheet that corresponds to your Idaho taxable income, line 19. Enter the total computed grocery credit on line 42, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 42.

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 19 is \$1,000 or less.

Yourself:

- 1. Number of qualified months
2. If 65 or older, multiply line 1 by \$8.33.
If qualified for the entire year, enter \$100

If under 65, multiply line 1 by \$6.67.
If qualified for the entire year, enter \$80

Spouse (if joint return):

- 3. Number of qualified months
4. If 65 or older, multiply line 3 by \$8.33.
If qualified for the entire year, enter \$100

If under 65, multiply line 3 by \$6.67.
If qualified for the entire year, enter \$80

Resident dependents claimed on line 6c:

- 5. Enter \$80 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$6.67
Number of qualified months X \$6.67
Number of qualified months X \$6.67
Number of qualified months X \$6.67

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(If you have more than four dependents, use additional paper to compute.)

Total credit allowed:

- Add amounts on lines 2, 4 and 5. Enter total on line 42, Computed Amount \_\_\_\_\_

## GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 19 is more than \$1,000.

Yourself:

- Number of qualified months \_\_\_\_\_
- If 65 or older, multiply line 1 by \$6.67.  
If qualified for the entire year, enter \$80 \_\_\_\_\_  
  
If under 65, multiply line 1 by \$5.00.  
If qualified for the entire year, enter \$60 \_\_\_\_\_

Spouse (if joint return):

- Number of qualified months \_\_\_\_\_
- If 65 or older, multiply line 3 by \$6.67  
If qualified for the entire year, enter \$80 \_\_\_\_\_  
  
If under 65, multiply line 3 by \$5.00.  
If qualified for the entire year, enter \$60 \_\_\_\_\_

Resident dependents claimed on line 6c:

- Enter \$60 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_\_ X \$5.00 \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$5.00 \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$5.00 \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$5.00 \_\_\_\_\_

(If you have more than four dependents, use additional paper to compute.)

Total credit allowed:

- Add amounts on lines 2, 4 and 5. Enter total on line 42, Computed Amount \_\_\_\_\_

## DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 42 and entering zero (0) in the column for line 42. The election is **irrevocable** and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 17, 2012.

## LINE 43 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15, you may claim a tax credit of \$100 per person (up to \$300).

Complete and include Idaho Form 39R. See instructions, page 22. You may claim this credit even if your gross income is less than the filing requirement.

## LINE 44 FUELS TAX REFUND

If you buy special fuels (diesel, propane, or natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Include Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

## LINE 45 IDAHO INCOME TAX WITHHELD

Enter the total amount of Idaho income tax withheld as shown on your withholding statements. Include legible state copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding.

DON'T claim credit for tax withheld for other states or federal tax withheld. DON'T include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

## LINE 46 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2010 return.

## LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

Although a pass-through entity is not required to withhold income tax on an Idaho resident owner, in the event that it does, include the income tax withheld on this line and include a copy of Form(s) ID K-1 with your income tax return.

## LINE 48 HIRE ONE ACT CREDIT FOR NEW EMPLOYEES

You may be entitled to a credit if you hired a new employee on or after April 15, 2011. See instructions for Form 72. Enter the total credit allowed from Form 72, Part IV, line 2. Include Form 72.

## TAX DUE OR REFUND

### LINE 51 PENALTY AND INTEREST

**Penalty:** If you file a return after the due date or fail to pay the required amount by the due date, a penalty may be due. To avoid paying any penalty, you must:

- Pay by the original due date at least 80% of the tax due on the return or 100% of the total tax reported last year, and
- File the return by the extended due date and pay the tax due by the earlier of the date the return is filed or the extended due date.

If you pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date, but fail to file the return by the extended due date or pay the remaining tax by the earlier of the date the return is filed or the extended due date, the following penalties will apply:

- If the return is filed on or before the extended due date, a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date of payment, or
- If the return is filed after the extended due date, a 5% per month late filing penalty will be computed on tax due from the extended due date to the earlier of the date the return is filed or the date the tax is paid, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid if the tax is paid after the return is filed.

If you don't pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date the following penalties will apply unless the payment required to satisfy the extension criteria is \$50 or less:

- If the return is filed by the original due date, a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date of payment.

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- If the return is filed on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the earlier of the date the tax is paid or date return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid if the tax is paid after the return is filed.
- If the return is filed after the extended due date but the tax is paid on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the date the tax is paid.
- If the return is filed and the tax is paid after the extended due date, the maximum 25% penalty will apply.

The minimum penalty is \$10. The maximum penalty is 25% of tax due.

**Idaho Medical Savings Account:** If you make an Idaho medical savings account withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

**Interest:** Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2012 is 4%.

### LINE 52 TOTAL DUE

Enter the amount you owe, including penalty and interest, on this line.

Don't send cash. Payments of less than \$1 aren't required. A \$20 charge will be imposed on all returned checks.

Make your check, cashier's check, or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security Number on it and include it with your return.

To pay by credit card, debit card or e-check, visit our website at [tax.idaho.gov](http://tax.idaho.gov), or call (800) 972-7660.

### LINE 54 REFUND

Enter the amount of your overpayment shown on line 53 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

### LINE 55 ESTIMATED TAX

If you are filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2012 tax and won't be refunded.

### LINE 56 DIRECT DEPOSIT

Complete line 56 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 56. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

IDAHO STATE TAX COMMISSION  
PO BOX 56  
BOISE ID 83756-0056

**Contact your bank** to make sure your deposit will be accepted and that you have the correct routing and account numbers.

**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

**Enter the account number** of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.

**Check the appropriate box** for account type. Check **either** checking or savings, but not both.

The check example indicates where the proper banking information is located. You are responsible for the accuracy of this information.

If your financial institution rejects your request for direct deposit, you will receive a check by mail instead.

Paul Maple Lilian Maple 123 Main Street Anyplace, ID 10000		1234 15-00000000
PAY TO THE ORDER OF		\$ [ ]
ANYPLACEBANK Anyplace, ID 10000		DOLLARS
For		
[ ] : 2502500251	202020	1234

↑ ROUTING NUMBER      ↑ ACCOUNT NUMBER

### AMENDED RETURN ONLY

Complete lines 57 through 60 only if you are filing this return as an amended return.

### LINE 57 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 52 is greater than zero, enter this amount on line 57. The amount from line 52 should be entered as a positive amount.

If line 52 is zero, enter the amount of overpayment that is shown on line 53 on line 57. The amount from line 53 should be entered as a negative amount.

# FORM 43

Instructions are for lines not fully explained on the form.  
General information instructions beginning on page 2 also apply to this form.

## GROCERY CREDIT REFUND ONLY

To qualify for a refund of the grocery credit, you must be a resident of Idaho or an Idaho resident on active military duty. Part-year residents are entitled to claim a prorated credit against their tax liability; however, part-year residents are not entitled to a refund of any excess credit. Nonresidents do not qualify for the credit.

If you were a resident, but your spouse was a part-year resident or nonresident and you are not required to file an income tax return, you may file Form 43 to claim a refund of the grocery credit allowed to the resident.

You are not required to include a copy of the federal return.

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 27.
- Write "**NRF**" on line 28, column A. Leave line 28, column B blank.
- **Skip** lines 29 through 31.
- Complete line 32a if you or your spouse are age 65 or older.
- **Skip** lines 32b through 50.
- Cross through the \$10 on line 51, Permanent Building Fund, and write "**NRF**."
- **Skip** lines 52 through 60.
- Enter your grocery credit amount on line 61 using the grocery credit worksheet on page 17 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 62 through 75.
- **Skip** lines 76 through 79.
- Complete the bottom of Form 43, page 1, below line 27.

## HEADING

Write your name, address, and Social Security Number (SSN) in the spaces provided. If you don't have an SSN, write in your Individual Tax Identification Number (ITIN).

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't received it from the Internal Revenue Service before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7", include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the Internal Revenue Service, you must provide it to the Tax Commission before your return can finish processing.

If you receive an SSN after using an ITIN, you must use the SSN and stop using your ITIN. It's your responsibility to notify the Tax Commission so your return can finish processing.

Be sure that your return and W-2 form(s) show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

## AMENDED RETURN

This form can be used as an original return or an amended return. If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

1. Federal Audit.
2. Net Operating Loss Carryback - Include Form 56 or a schedule showing the application of the loss.
3. Federal Amended - Include a complete copy of your federal return.
4. Other - Include an explanation.

## NEXT YEAR'S FORMS

If you need forms mailed to you next year, please check the box below your Social Security Number.

## NONRESIDENT ALIEN

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you (or your spouse) are a nonresident alien, check the box below the address, and check Nonresident for your residency status.

## RESIDENCY STATUS

Check the box that applies to your residency status for 2011. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2011. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 6 to determine your status.

1. If you (or your spouse) are a resident of Idaho, check box 1.
2. If you (or your spouse) are a member of the armed forces on active military duty outside Idaho and Idaho is your state of permanent residence, check box 2. (An Idaho resident on active military duty in or outside Idaho must file on Form 40 unless your spouse is a part-year resident or nonresident.)
3. If you (or your spouse) are a nonresident, check box 3.
4. If you (or your spouse) moved into or out of Idaho and were a resident for only part of the year, check box 4.
5. If you (or your spouse) are in Idaho on military orders but your state of permanent residence is another state, check box 5. See the instructions for military personnel on page 4 of this booklet.

If the earned income of a servicemember's spouse is exempt from Idaho taxation as described on page 4 of this booklet under military personnel, on Idaho Form 43 the servicemember would check box 5 and the qualifying spouse would check box 3.

## FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2011. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2011. Nonresidents don't respond to this question.

## CURRENT STATE OF RESIDENCE

Use the two letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2011, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

## LINES 1 THROUGH 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status.

## LINE 6 EXEMPTIONS

Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

**Line 6a and 6b. Yourself and Spouse. CAUTION:** If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box for "yourself" blank. Instead, check the box on line 32c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2011 and you are filing a joint return, you may claim the exemption for your spouse.

# FORM 43

**Line 6c. Dependents.** List dependents claimed on your federal return. If you have more than four dependents, continue on Form 39NR, Part G. Enter the total number of dependents in the box.

**Line 6d. Total Exemptions.** Add lines 6a through 6c.

## IDAHO INCOME

You must complete your federal income tax return before you begin this form. You will use the information you entered on your federal income tax return to complete your Form 43.

### LINE 7 WAGES, SALARIES, TIPS, ETC.

Enter the total wages, salaries, tips, etc. received for all employment while an Idaho resident or part-year resident and for all work performed in Idaho while a nonresident. If you are a nonresident who works for an employer both in Idaho and outside of Idaho, please contact the Tax Commission to request a copy of the publication entitled "Residency Status and Idaho Source Income" or visit our website at [tax.idaho.gov](http://tax.idaho.gov). This publication will explain how to determine the amount of income that is taxable to Idaho.

If your military home of record is Idaho and you are on active duty outside Idaho, include all of your wages. Your active duty military wages earned outside of Idaho can be deducted on Form 39NR, Part B, line 7. If you have nonmilitary wages that are taxable to another state, you can take a credit for tax paid to other states on Form 39NR, Part D.

If your military home of record wasn't Idaho and you were on active duty in Idaho, don't include your military wages.

If the servicemember's spouse's earned income is exempt from Idaho taxation as described on page 4 of this booklet under military personnel, don't include the qualifying spouse's wages.

If the wages on line 7 don't match the Idaho income amounts on your Form(s) W-2, please include a schedule or explanation.

### LINE 8 TAXABLE INTEREST INCOME

From federal Form 1040, line 8a, Form 1040A, line 8a, or Form 1040EZ, line 2, enter all:

- Interest income while an Idaho resident.
- Business interest income earned from Idaho sources.
- Interest income on installment sales of Idaho property.

NOTE: Don't include interest earned from a personal bank account in Idaho while a nonresident.

### LINE 9 DIVIDEND INCOME

From federal Form 1040, line 9a, or Form 1040A, line 9a, enter dividends earned while an Idaho resident or part-year resident and dividends earned from Idaho sources while a nonresident.

### LINE 10 ALIMONY RECEIVED

From federal Form 1040, line 11, enter alimony received while an Idaho resident or part-year resident.

### LINE 11 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (loss) reported on Schedule C or C-EZ from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

### LINE 12 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13, enter the gain or loss reported on Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho, or

receipt of installment sale proceeds while you were an Idaho resident. From federal Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

### LINE 13 OTHER GAINS OR LOSSES

From federal Form 1040, line 14, enter other gains or losses reported on Schedule 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

### LINE 14 IRA DISTRIBUTIONS

From federal Form 1040, line 15b, or Form 1040A, line 11b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

### LINE 15 PENSIONS AND ANNUITIES

From federal Form 1040, line 16b, or Form 1040A, line 12b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

### LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

### LINE 17 FARM INCOME OR LOSS

From federal Form 1040, line 18, enter the amount reported on Schedule F that represents farm income or loss incurred while an Idaho resident or part-year resident, or from an Idaho farming operation. A nonresident operating a farm in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

### LINE 18 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter any unemployment compensation received while an Idaho resident or part-year resident. Enter the amount received from the Idaho Department of Labor while a nonresident.

### LINE 19 OTHER INCOME

From federal Form 1040, line 21, enter any other income received while an Idaho resident or part-year resident, or from an Idaho source.

## IDAHO ADJUSTMENTS

### LINE 21 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 32, or Form 1040A, line 17; Idaho's portion of the deduction for a federal health savings account included on Form 1040, line 25; Idaho's portion of the Archer MSA deduction included on Form 1040, line 36; and Idaho's portion of the IRC 501(c)(18)(D) retirement plan included on Form 1040, line 36.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal health savings account deduction is claimed ..... \_\_\_\_\_
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources ..... \_\_\_\_\_
3. Divide line 2 by line 1. (Can't exceed 100%) ..... \_\_\_\_\_ %
4. Enter amounts from federal Form 1040, lines 25, 32, and the write-in adjustments written in left of line 36, coded MSA or 501(c)(18)(D); or Form 1040A, line 17 ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 21 ..... \_\_\_\_\_

# FORM 43

**LINE 22 TUITION AND FEES, MOVING EXPENSES, ALIMONY PAID, AND STUDENT LOAN INTEREST**

If you claimed a deduction on federal Form 1040, line 26, 31a, 33, or 34, or on federal Form 1040A, line 18 or 19, for tuition and fees, moving expenses, alimony paid, or student loan interest, complete this worksheet to determine your Idaho deduction, if any:

1. Enter total income from Form 43, line 20 ..... \_\_\_\_\_
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 ..... \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) ..... \_\_\_\_\_ %
4. Enter total tuition and fees, moving expense, alimony paid, and student loan interest ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 22 ..... \_\_\_\_\_

**LINE 23 DEDUCTIONS FOR SELF-EMPLOYED**

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a SEP, SIMPLE, or qualified plans reported on your federal Form 1040, lines 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 11 (business income), line 17 (farm income), line 16 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) ..... \_\_\_\_\_
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) ..... \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) ..... \_\_\_\_\_ %
4. From federal Form 1040, enter the total of lines 27, 28, and 29 ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 23 ..... \_\_\_\_\_

**LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS**

Enter the amount from federal Form 1040, line 30 that relates to interest income reported as Idaho income.

**LINE 25 OTHER DEDUCTIONS**

You may be entitled to an Idaho deduction if you claimed a deduction on federal Form 1040, lines 24, 35, or 36 relating to reservists, performing artists, fee-based government officials; domestic production activities; or as a write-in deduction for rental of personal property, reforestation amortization and expenses\*, repayment of supplemental unemployment benefits, attorney fees and court costs, and jury duty pay. Divide the amount of income relating to that item included in Idaho total income by the income relating to the item included in federal adjusted gross income. This percentage is multiplied by the deduction claimed on your federal return to calculate the deduction allowed on your Idaho return. For example, divide Idaho jury pay, included in Idaho total income, by total jury pay included in federal adjusted gross income, to arrive at a percentage (can't exceed 100%). Multiply that percentage by the amount of the jury pay claimed as a deduction on your federal return. Repeat this step for each of the aforementioned deductions, total the result for each deduction, and enter the amount on line 25. Include a copy of your calculations with your return.

\*If there is no income from the related timber operations for the year of the reforestation deduction, the deduction for reforestation shall be based on the percentage of property in Idaho to total property to which the reforestation amortization and expense relates.

**LINE 27 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK**

Check the box on line 27 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback for an NOL. If you check this box, you don't need to include a separate statement electing to forego the Idaho carryback period.

**LINE 28 ADJUSTED GROSS INCOME**

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Form 1040, line 37; Form 1040A, line 21; or Form 1040EZ, line 4.

Column B: This is Idaho Adjusted Gross Income. Enter the amount from line 27.

## TAX COMPUTATION

**LINE 32a AGE 65 OR OLDER**

If you are 65 or older, check the box for "Yourself". If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse". Age is determined as of December 31. However, if your 65th birthday was on January 1, 2012, you may consider yourself 65 on December 31, 2011. The boxes you check must match your federal return.

**LINE 32b BLIND**

The box for "Yourself" must be checked if the taxpayer is blind. If you are filing a joint return and your spouse is blind, check the box for "Spouse." Blindness is determined as of December 31. The boxes you check must match your federal return.

**LINE 32c CLAIMED DEPENDENT**

If your parents or someone else can claim you as a dependent on their tax return, check this box.

**LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS**

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. However, if

- you check any boxes on lines 32a through 32c;
- someone can claim you, or your spouse if filing jointly, as a dependent;

use the worksheet below to calculate your standard deduction to be entered on line 36 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. For exceptions, see YOU MUST ITEMIZE.

If you or your spouse are nonresident aliens for federal purposes and aren't from India, your standard deduction is zero. If you are nonresident aliens from India, use the standard deduction indicated for your filing status.

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income or general sales taxes shown on federal Schedule A be subtracted from your total itemized amount before you use this figure to reduce your income. Because of this addback, it may be more beneficial to itemize for federal purposes, but use the standard deduction for Idaho.

If an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit or the foreign tax credit, the amount that would have been allowed if the federal credit hadn't been claimed is allowed as an itemized deduction.

If line 35 is more than line 36, you should use your itemized deductions on line 35. If line 36 is more than line 35, you should use your standard deduction on line 36.

# FORM 43

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2011. However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2011 and you and your spouse agree to be taxed on your combined worldwide income.

## STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1947; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$5,800.
  - Married filing jointly or qualifying widow(er), enter \$11,600.
  - Head of household, enter \$8,500 .....
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$650?
  - Yes. Add \$300 to your earned income. Enter the total.
  - No. Enter \$950 .....
4. Enter the smaller of line 1 or line 3. If born after January 1, 1947, and not blind, enter this amount on line 6. Otherwise, go to line 5 .....
5. If born before January 2, 1947, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,150 (\$1,450 if single or head of household) .....
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 .....

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any on line 27.

### LINE 37 EXEMPTIONS

Multiply \$3,700 by the total number of exemptions entered on line 6d.

Your Idaho exemption amount should be the same as your federal exemption amount.

### LINE 39 IDAHO PERCENTAGE

Divide the amount from line 31, Column B, by the amount from line 31, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%, or be less than zero.

### LINE 42 TAX

Enter the tax on this line. If line 41 is less than \$100,000, use the tax tables on page 36. If line 41 is \$100,000 or more, use the schedules on page 47. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

If you don't meet the filing requirement (see page 2) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

## CREDITS

### LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must include a copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

Idaho resident on active military duty: Use Form 39NR, Part D to compute the credit.

Certain part-year residents may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you.

### LINE 44 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, or donated a qualified organ for transplanting in another individual. Complete Form 39NR, Part E and see page 32 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

### LINE 45 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 11. See page 34 for specific instructions. Include Form 44.

## OTHER TAXES

### LINE 47 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, fuels tax is due. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

### LINE 48 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 48.

If you have a sales or use tax account, don't report your sales or use tax on this line, but continue to report the tax on these purchases on your sales and use tax returns.

### LINE 49 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 35 for specific instructions. Include Form 44.

### LINE 50 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

If you have claimed Idaho exemption of property taxes from property that ceases to qualify, you must compute the recapture of the QIE. Include Form 49ER.



## FORM 43

### LINE 51 PERMANENT BUILDING FUND (PBF)

You are required to pay the \$10 PBF tax if your Idaho gross income equals or exceeds the filing requirements on page 2.

You aren't required to pay the \$10 PBF tax if:

- your Idaho gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments don't qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

### DONATIONS

The donations on lines 53 through 59 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2012 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

If you are filing an amended return, your donations can't be less than the amounts on the original return.

### LINE 53 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit [www.boardofed.idaho.gov/scholarship/opportunity.asp](http://www.boardofed.idaho.gov/scholarship/opportunity.asp).

### LINE 54 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

Contributions are used to assist military Reservists and their families in order to promote the overall readiness for them to support our state and federal missions. The Idaho Guard and Reserve Family Support Fund (IGRFSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Corps Reserve, and the Coast Guard Reserve, along with their families, when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc., at (208) 422-5799.

### LINE 55 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Trust Fund supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the devastating consequences of child abuse, and child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit [www.idahochildrenstrustfund.com](http://www.idahochildrenstrustfund.com).

### LINE 56 SPECIAL OLYMPICS IDAHO

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. Through sports training and competition,

Special Olympics Idaho teaches life skills such as dedication, perseverance and focus, while instilling confidence. With these skills, 50% of Special Olympics athletes are employed while only 10%-14% of the general population of people with developmental disabilities hold jobs. Donations to this fund will be used to buy sports equipment, uniforms, food, lodging and transportation services for competitions, as well as health screenings, outreach programs and family support systems for adults and children with developmental disabilities. Contact Special Olympics Idaho at (208) 323-0482 or visit [www.idso.org](http://www.idso.org).

### LINE 57 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals and plants in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

### LINE 58 AMERICAN RED CROSS OF IDAHO

Contributions provide food, shelter, clothing, and other help for disaster victims. Also, funds supply items such as bedding and cots in areas around the state to prepare for large scale emergencies. Donations also support the Service to the Armed Forces communications program, helping active duty military and their loved ones in Idaho communicate during family emergencies. Contact the American Red Cross of Greater Idaho at (800) 853-2570.

### LINE 59 IDAHO FOODBANK FUND

Contributions assist Idaho hunger relief organizations in meeting the increasing demand for emergency food needed by hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Foodbank to provide Idaho community-based nonprofit groups with grants to increase their capacity to provide hunger relief services in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit [www.idahofoodbank.org](http://www.idahofoodbank.org) for more information.

### PAYMENTS AND OTHER CREDITS

### LINE 61 GROCERY CREDIT

Nonresidents don't qualify for this credit.

If your parents or someone else can claim you as a dependent on their tax return, you can't claim this credit on your return.

If you're a part-year resident you're entitled to a prorated credit based on the number of months you were domiciled in Idaho during the tax year. For this purpose, more than 15 days of a month is treated as a full month.

The credit allowed for part-year residents can't exceed the amount on line 42 less line 43. Grocery credit isn't refunded to part-year residents.

The credit is \$60 per exemption if your taxable income on line 41 is more than \$1,000. If your taxable income on line 41 is \$1,000 or less, the credit is \$80 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2011 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

# FORM 43

An individual doesn't qualify for the credit for any month or part of a month for which he:

- received assistance from the federal food stamp program;
- was incarcerated; or
- lived illegally in the United States.

Complete the worksheet that corresponds to your Idaho taxable income, line 41. Enter the total computed grocery credit on line 61, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 61.

### GROCERY CREDIT WORKSHEET

**Use this worksheet when Idaho taxable income, line 41 is \$1,000 or less.**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. If 65 or older, multiply line 1 by \$8.33. \_\_\_\_\_  
If under 65, multiply line 1 by \$6.67 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. If 65 or older, multiply line 3 by \$8.33. \_\_\_\_\_  
If under 65, multiply line 3 by \$6.67 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$80 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_ X \$6.67 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$6.67 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$6.67 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$6.67 ..... \_\_\_\_\_

(If you have more than four dependents, use additional paper to compute.)

Total credit allowed:

6. Add amounts on lines 2, 4 and 5 ..... \_\_\_\_\_
7. Enter tax. Line 42 less line 43 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 61, Computed Amount ..... \_\_\_\_\_

The grocery credit allowed for part-year residents can't exceed the amount on line 42 less line 43. The grocery credit isn't refunded to part-year residents.

### GROCERY CREDIT WORKSHEET

**Use this worksheet when Idaho taxable income, line 41 is more than \$1,000.**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. If 65 or older, multiply line 1 by \$6.67 \_\_\_\_\_  
If under 65, multiply line 1 by \$5.00 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. If 65 or older, multiply line 3 by \$6.67. \_\_\_\_\_  
If under 65, multiply line 3 by \$5.00 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$60 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_ X \$5.00 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$5.00 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$5.00 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_ X \$5.00 ..... \_\_\_\_\_

(If you have more than four dependents, use additional paper to compute.)

Total credit allowed:

6. Add amounts on lines 2, 4 and 5 ..... \_\_\_\_\_
7. Enter tax. Line 42 less line 43 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 61, Computed Amount ..... \_\_\_\_\_

The grocery credit allowed for part-year residents can't exceed the amount on line 42 less line 43. The grocery credit isn't refunded to part-year residents.

### MEMBERS OF THE ARMED FORCES

A member of the United States Armed Forces who is domiciled in Idaho is allowed the credit. If you live in Idaho but are a nonresident under the Servicemembers Civil Relief Act, you aren't allowed the grocery credit.

A spouse or dependent of a nonresident military person stationed in Idaho may be an Idaho resident or part-year resident. The domicile of a dependent child is presumed to be that of the nonmilitary spouse.

### DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The election is made by checking the box on line 61 and entering zero (0) in the column for line 61. The election is **irrevocable** and may not be changed on an amended return.

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 17, 2012.

### LINE 62 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

Part-year residents and nonresidents don't qualify for this credit.

If either you or your spouse were a resident or an Idaho resident on active military duty outside Idaho and you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and you didn't include a deduction of \$1,000 per person on Form 39NR, Part B, line 11, you may claim a tax credit of \$100 per person (up to \$300).

Complete Form 39NR, Part F and include it with your return. If the home was maintained for the family member for less than a full year, the tax credit is allowed at the rate of \$8.33 per month per person. You may claim this credit even if your gross income is less than the filing requirement.

### LINE 63 FUELS TAX REFUND

If you buy special fuels (diesel, propane, or natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Attach Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

### LINE 64 IDAHO INCOME TAX WITHHELD

Enter the total amount of Idaho income tax withheld as shown on your withholding statements. Include legible state copies of your Form(s) W-2, 1099, and other information forms that show Idaho withholding.

## FORM 43

DON'T claim credit for tax withheld for other states or federal tax withheld. DON'T include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

### LINE 65 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2010 return.

### LINE 66 PASS-THROUGH INCOME TAX WITHHOLDING

Enter the amount of withholding reported on Form ID K-1, page 1, line c. Don't enter on this line any amount reported on Form ID K-1, page 1, line b.

### LINE 67 HIRE ONE ACT CREDIT FOR NEW EMPLOYEES

You may be entitled to a credit if you hired a new employee on or after April 15, 2011. See instructions for Form 72. Enter the total credit allowed from Form 72, Part IV, line 2. Include Form 72.

## TAX DUE OR REFUND

### LINE 70 PENALTY AND INTEREST

**Penalty:** If you file a return after the due date or fail to pay the required amount by the due date, a penalty may be due. To avoid paying any penalty, you must:

- Pay by the original due date at least 80% of the tax due on the return or 100% of the total tax reported last year, and
- File the return by the extended due date and pay the tax due by the earlier of the date the return is filed or the extended due date.

If you pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date, but fail to file the return by the extended due date or pay the remaining tax by the earlier of the date the return is filed or the extended due date, the following penalties will apply:

- If the return is filed on or before the extended due date, a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date of payment, or
- If the return is filed after the extended due date, a 5% per month late filing penalty will be computed on tax due from the extended due date to the earlier of the date the return is filed or the date the tax is paid, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid if the tax is paid after the return is filed.

If you don't pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date the following penalties will apply unless the payment required to satisfy the extension criteria is \$50 or less:

- If the return is filed by the original due date, a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date of payment.
- If the return is filed on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the earlier of the date the tax is paid or date return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid if the tax is paid after the return is filed.
- If the return is filed after the extended due date but the tax is paid on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the date the tax is paid.
- If the return is filed and the tax is paid after the extended due date, the maximum 25% penalty will apply.

The minimum penalty is \$10. The maximum penalty is 25% of tax due.

**Idaho Medical Savings Account:** If you make an Idaho medical savings account withdrawal which is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

**Interest:** Interest is charged on the amount of tax due, line 69, from the original due date until paid. The rate for 2012 is 4%.

### LINE 71 TOTAL DUE

Enter the amount of tax you owe. If your payment includes amounts for penalty and interest, include those amounts in the figure you enter on this line.

Don't send cash. Payments of less than \$1 aren't required. A \$20 charge will be imposed on all returned checks.

Make your check, cashier's check, or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security Number on it and include it with your return.

To pay by credit card, debit card or e-check, visit our website at [tax.idaho.gov](http://tax.idaho.gov), or call (800) 972-7660.

### LINE 73 REFUND

Enter the amount of your overpayment shown on line 72 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

### LINE 74 ESTIMATED TAX

If you are filing an original return, subtract line 73 from line 72. The amount you enter will be applied to your 2012 tax and won't be refunded.

### LINE 75 DIRECT DEPOSIT

Complete line 75 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 75. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

IDAHO STATE TAX COMMISSION  
PO BOX 56  
BOISE ID 83756-0056

**Contact your bank** to make sure your deposit will be accepted and that you have the correct routing and account numbers.

**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

**Enter the account number** of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.

**Check the appropriate box** for account type. Check **either** checking or savings, but not both.

The check example indicates where the proper banking information is located. You are responsible for the accuracy of this information.

If your financial institution rejects your request for direct deposit, you will receive a check by mail instead.

# FORM 43

## AMENDED RETURN ONLY

Paul Maple Lilian Maple 123 Main Street Anyplace, ID 10000	1234 15-00000000
PAY TO THE ORDER OF \$ <input type="text"/>	
DOLLARS	
ANYPLACE BANK Anyplace, ID 10000	
For	
<input type="text" value="1 : 2502500251"/>	<input type="text" value="202020 0186 00 1234"/>

ROUTING NUMBER      ACCOUNT NUMBER

Complete lines 76 through 79 only if you are filing this return as an amended return.

**LINE 76 TOTAL DUE OR OVERPAYMENT ON THIS RETURN**  
If the total due shown on line 71 is greater than zero, enter this amount on line 76. The amount from line 71 should be entered as a positive amount.

If line 71 is zero, enter the amount of overpayment that is shown on line 72 on line 76. The amount from line 72 should be entered as a negative amount.

# FORM 39R

Complete Form 39R if you are filing a Form 40. If you are filing a Form 43, complete Form 39NR.

## PART A. ADDITIONS

### LINE 1 FEDERAL NET OPERATING LOSS (NOL) CARRYOVER

Generally the allowable federal NOL carryover isn't the same amount allowed on the Idaho return. Therefore, you must enter on line 1 any NOL carryover included on your federal return. The allowable Idaho NOL carryover will then be claimed as a subtraction on Part B, line 1.

### LINE 2 CAPITAL LOSS CARRYOVER

Enter on line 2 any capital loss claimed on your federal return (Schedule D) incurred before you became a resident of Idaho, or capital losses from activities that weren't taxable by Idaho.

### LINE 3 NON-IDAHO STATE AND LOCAL BOND INTEREST AND DIVIDENDS

Enter the amount of interest and dividends, net of related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't reported on your federal return.

This includes your distributive share of interest and dividends not taxable under the IRC from Form ID K-1, Part B, line 3. However, don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part B, line 4, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 6.

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

If you make a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn less any amounts reported on your federal Form 1040.

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 4. The amount added back is limited to your contributions deducted in the year of transfer and the prior tax year.

### LINE 5 BONUS DEPRECIATION

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.

- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 21.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

Don't enter any amounts for property acquired after 2007 and before 2010.

### LINE 6 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount subject to Idaho tax includes the ordinary income portion and the amount eligible for the federal capital gain election.

#### PARTNER AND SHAREHOLDER ADDITIONS

Include on this line your other additions from Form ID K-1, Part B, line 10.

#### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

If you withdraw funds from an Idaho medical savings account and don't use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an other addition. Eligible medical expenses include medical, vision and dental care, medical insurance premiums, and long-term care expenses.

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 51, and check the box for an ineligible withdrawal.

#### EDUCATOR EXPENSES

If you are claiming the deduction up to \$250 for educator out-of-pocket expenses allowed by the IRC, report this amount as an other addition.

## PART B. SUBTRACTIONS

### LINE 1 IDAHO NET OPERATING LOSS (NOL) CARRYOVER AND CARRYBACK

Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

# FORM 39R

## LINE 2 STATE INCOME TAX REFUND

Enter the amount of all state income tax refunds included in income on federal Form 1040, line 10. If you are filing federal Form 1040A or 1040EZ, enter zero.

## LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

Interest income you received from obligations of the U.S. Government isn't subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income, Form 40, line 7. Examples of obligations of the U.S. Government include:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA) isn't paid by the U.S. Government and is subject to Idaho income tax.

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you may deduct the portion of the interest that is attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

This includes your distributive share from Form ID K-1, Part B, line 5, net of the expenses related to the federal obligations from Form ID K-1, Part B, line 6.

## LINE 4 INSULATION OF AN IDAHO RESIDENCE

To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and can't be a replacement.

Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately stated, in which case the cost of the insulating material alone qualifies. The amount charged for labor to install the insulation is also deductible.

## LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

If you install an alternative energy device in your Idaho residence, you may deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- a system using solar radiation, wind or geothermal resource primarily to provide heating or cooling, or produce electrical power, or any combination thereof
- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource but not an air-to-air heat pump unless it uses geothermal resources as part of the system
- a natural gas or propane heating unit that replaces a noncertified wood stove
- an Environmental Protection Agency (EPA) certified wood stove or pellet stove meeting the most current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that doesn't meet the most current EPA standards. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device.

The natural gas or propane heating unit, the EPA-certified wood stove, or pellet stove must be installed the same tax year that the nonqualifying wood stove is turned in to the DEQ.

## LINES 5a - 5d

Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2008, complete line 5d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 5e can't be more than \$5,000.

## LINE 6 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2011. Don't include amounts paid by your employer or excluded from taxable income .....
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year .....
3. Enter excluded benefits from Part III of Form 2441 .....
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction .....
5. Enter your earned income .....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 .....
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39R, Part B, line 6 .....

Include federal Form 2441, Child and Dependent Care Expenses, with your return.

## LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho doesn't tax Social Security benefits, benefits paid by the Railroad Retirement Board or Canadian Social Security benefits (OAS, QPP or CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

- Retirement, supplemental, and disability annuities.
- Unemployment and sickness benefits.

# FORM 39R

Enter the taxable amount of Social Security benefits shown on your federal Form 1040, line 20b, or Form 1040A, line 14b. Don't enter the amount reported on Form 1040, line 20a, or Form 1040A, line 14a.

Enter the taxable amount of railroad benefits shown on your federal Form 1040, line 16b, or Form 1040A, line 12b. Don't enter the amount reported on Form 1040, line 16a, or Form 1040A, line 12a.

If subtracting benefits from the Railroad Retirement Board, include Form RRB-1099 or RRB-1099-R with your return.

Disability pension paid by the Federal Railroad Retirement Act may be included on Form 1040, line 7, as wages, if you are under the minimum retirement age.

## LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

If you are age 65 or older, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. You can't claim this deduction if you file married filing separate.

Only the following are **qualified retirement benefits**:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS) to a retired civil service employee or the unmarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund to a retired fireman or the unmarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unmarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unmarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Federal Railroad Retirement Act received by you and your spouse.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you are under the minimum retirement age. Instead it may be included on Form 1040, line 7, as wages.

The maximum amounts that may be deducted for 2011 are:

- Married filing jointly:
- age 65 or older ..... \$41,814
  - age 62 or older and disabled ..... \$41,814

Single:

- age 65 or older ..... \$27,876
- age 62 or older and disabled ..... \$27,876

Complete Part C and include with your return Form(s) 1099 for all qualified retirement benefits claimed.

## LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

Enter the fair market value of technological equipment donated to a public or nonprofit private elementary or secondary school, public or nonprofit private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

Include on this line your distributive share from Form ID K-1, Part B, line 9. The amount entered may not exceed the amount of the pass-through income less deductions of the entity making the contribution.

## LINE 10 IDAHO CAPITAL GAINS DEDUCTION

If you had capital gain net income from the sale of qualified Idaho property described below, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D.

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

**NOTE:** Gains from the sale of stocks, easements, leasehold real properties, and other intangibles don't qualify.

Complete Idaho Form CG to compute your capital gains deduction.

## LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

If you are serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days, your active duty military wages for service outside of Idaho aren't subject to Idaho tax. The continuous 120 days don't have to be in the same tax year. Enter your nontaxable military wages.

Do not include military wages earned while stationed in Idaho. Your wage and tax statement (W-2) doesn't show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making the computation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you have been called into full-time duty for 120 days or more. If you are a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 11.

# FORM 39R

## LINE 12 ADOPTION EXPENSES

If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses don't qualify. If the expenses are incurred in two or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt aren't deductible. If expenses were claimed in a year prior to such a determination, file an amended return to add back any deduction claimed for the unsuccessful attempt.

## LINE 13 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

You may contribute up to \$2,000 (\$4,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. Deductible contributions don't include reimbursements that were redeposited into your Idaho medical savings account. Don't include amounts deducted on federal Form 1040.

An Idaho medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents.

Interest earned on the account is included on line 13, but only if included on Form 40, line 7. Add your qualifying contributions to the interest earned on the account. Enter the name of the financial institution and your account number in the spaces provided.

## LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with Upromise Investments, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. The person that withdraws the funds must report the withdrawal amounts as income in accordance with IRC Section 529.

Additional information can be obtained at [idsaves.org](http://idsaves.org) or by calling (866) 433-2533.

## LINE 15 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

You may deduct \$1,000 for each family member, not including yourself or your spouse, who is age 65 or older and for whom you maintain a household and provide more than one-half of his support for the year.

You may deduct \$1,000 for each family member, including yourself and your spouse, who is developmentally disabled and for whom you maintain a household and provide more than one-half of his support for the year.

No more than three deductions of \$1,000 are allowed. If you claim this deduction, you can't claim the \$100 credit in Part F.

Developmental disability means a chronic disability that:

1. Is attributable to an impairment such as:

- Intellectual disability
- Cerebral palsy
- Epilepsy
- Autism
- Other condition found to be closely related to, or similar to, one of these impairments; and

2. Results in substantial functional limitation in three or more of the following areas of life activity:

- Self-care
- Receptive and expressive language
- Learning
- Mobility
- Self-direction
- Capacity for independent living
- Economic self-sufficiency; and

3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information.

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits aren't support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises.

## LINE 16 IDAHO LOTTERY WINNINGS

You may deduct Idaho lottery prizes of less than \$600 per prize included in federal adjusted gross income on Form 40, line 7. You can't deduct lottery prizes from other states.

## LINE 17 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

American Indians who are enrolled members of a federally recognized tribe, who live and work on a reservation can deduct all reservation sourced income received while living and working on the reservation, if the income is included on Form 40, line 7. Income earned off the reservation can't be deducted. Income earned on the reservation can't be deducted if you live off the reservation.

## LINE 18 HEALTH INSURANCE PREMIUMS

Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income.

If you claimed a deduction for health insurance premiums on your federal Form 1040, Schedule A, use the worksheet to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

## IDAHO MEDICAL SAVINGS ACCOUNT

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs are already deducted or accounted for, they can't be deducted a second time.

## SALARY REDUCTION PLANS

Premiums paid through a cafeteria plan or other salary-reduction arrangement can't be included in the Idaho deduction for health insurance costs. For example, if your health insurance payments are deducted from your pay check pretax, they don't qualify for the deduction.

# FORM 39R

## BUSINESS DEDUCTIONS

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs since these amounts are already deducted.

## SOCIAL SECURITY MEDICARE A AND B

No deduction is allowed for the amount paid for employer-required Social Security Medicare A. This is the amount listed as a deduction on almost every federal Form W-2.

If you voluntarily enroll in Medicare B or Medicare D, or aren't covered under Social Security and voluntarily enroll in Medicare A, the premiums you paid may be deducted.

## IDAHO STANDARD DEDUCTION

If you don't itemize deductions for Idaho income tax purposes, but instead use the Idaho standard deduction, you don't have to reduce your health insurance costs by any amount claimed as a federal itemized deduction.

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

For federal purposes, the amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 7.5% of adjusted gross income. The following worksheet shows how the limitation of the 7.5% of adjusted gross income required for federal purposes, affects the amount of health insurance costs deductible for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

## HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

1. Amount claimed for health insurance costs on federal Form 1040, Schedule A ..... \_\_\_\_\_
2. Amount claimed for long-term care insurance on federal Form 1040, Schedule A ..... \_\_\_\_\_
3. Additional medical expenses claimed on federal Form 1040, Schedule A ..... \_\_\_\_\_
4. Total medical expenses. Add lines 1, 2 and 3 . \_\_\_\_\_
5. Enter 7.5% of federal adjusted gross income ... \_\_\_\_\_
6. Medical expense deduction allowed on the federal Form 1040, Schedule A. (Line 4 less line 5. If less than zero, enter zero.) ..... \_\_\_\_\_

## HEALTH INSURANCE

7. Enter the total paid for health insurance ..... \_\_\_\_\_
8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6 ..... \_\_\_\_\_
9. Enter the total health insurance costs deducted elsewhere on the federal return ..... \_\_\_\_\_
10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39R, line 18 ..... \_\_\_\_\_

## LONG-TERM CARE INSURANCE

11. Enter the total paid for long-term insurance ..... \_\_\_\_\_
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero ..... \_\_\_\_\_
13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12 ..... \_\_\_\_\_
14. Enter the total long-term care insurance costs deducted elsewhere on the federal return ..... \_\_\_\_\_
15. Long term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39R, line 19 ..... \_\_\_\_\_

## LINE 19 LONG-TERM CARE INSURANCE

You may deduct the amount you paid in premiums for qualified long-term care insurance that aren't otherwise deducted or accounted for. If you claimed a deduction for long-term care

insurance on your federal Form 1040, Schedule A, calculate the long-term care insurance allowed as a deduction by using the worksheet in the instructions for line 18.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least twelve consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance or personal care services, provided in a setting other than an acute care unit of a hospital. Group and individual annuities and life insurance policies that provide directly or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based upon cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that is offered primarily to provide coverage for:

- Basic Medicare supplement,
- Basic hospital expense,
- Basic medical surgical expense,
- Hospital confinement indemnity,
- Major medical expense,
- Disability income or related asset protection,
- Accident only,
- Specified disease or specified accident, or
- Limited benefit health.

Life insurance policies that accelerate death benefits generally don't qualify.

## LINE 20 WORKER'S COMPENSATION INSURANCE

A self-employed individual may deduct the actual cost of amounts paid for worker's compensation insurance coverage in Idaho, if the cost isn't deducted elsewhere.

## LINE 21 BONUS DEPRECIATION

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 5.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 7.

Don't enter any amounts for property acquired after 2007 and before 2010.

## LINE 22 OTHER SUBTRACTIONS

Identify any other subtraction to which you are entitled and claim the amount on this line. Don't include income earned in another state as a subtraction.

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions. Include on this line your distributive share of other subtractions from Form ID K-1, Part B, line 11.

On this line, include interest from Idaho Build America Bonds that was included in federal adjusted gross income, Form 40, line 7. Don't include on this line any interest from non-Idaho Build America Bonds.



# FORM 39R

## PART C. RETIREMENT BENEFITS DEDUCTION

Complete lines 1 through 6 and enter the amount from line 6 on Part B, line 8. See page 21 for qualified retirement benefits.

**LINE 2** Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act. The amounts to be included on this line would be the Net Social Security equivalent benefit portion, reported on federal Form RRB-1099, Box 5; the "total gross paid" amount reported on federal Form RRB-1099-R, Box 7 less any repayment reported on Box 8; and any railroad retirement disability benefit included as wages on federal Form 1040, line 7.

**LINE 3** Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse received Canadian Social Security benefits that are included in your federal taxable income, include those amounts received.

## PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use this section to compute the credit. You must include a copy of the other state's income tax return and Idaho Form 39R with your income tax return. If your S corporation or partnership paid income tax to another state, include a copy of Form ID K-1 or the schedule you received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39R for each state.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

**LINE 1** Enter the tax shown on Form 40, line 20.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

- individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho doesn't tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

**LINE 3** Enter your Idaho adjusted income from Form 40, line 11, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted income from Form 40, line 7.

**LINE 4** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**LINE 6** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed

by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit or refund.

**LINE 7** Your allowable credit for tax paid to other states is the smaller of line 5 or line 6. Enter this amount on Form 40, line 22.

## PART E. CREDITS FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES, IDAHO YOUTH AND REHABILITATION FACILITIES, AND LIVE ORGAN DONATIONS EXPENSES

### LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash to qualified educational entities, you may claim a tax credit. Donation of goods or services don't qualify. The credit is limited to the smallest of:

- one-half of the amount donated,
- 50% of the tax on Form 40, line 21,
- \$500 (\$1,000 on a joint return),
- the tax on Form 40, line 21 less the amount on Form 40, line 22.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 1, in your calculations.

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing

### LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. The credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on Form 40, line 21,
- \$100 (\$200 on a joint return),
- the tax on Form 40, line 21 less the amounts on Form 40, line 22 and Part E, line 1.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 2, in your calculations.

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls

## FORM 39R

- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d'Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home, Inc.
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H., Planned Assistance for Troubled Children
- Project Safe Place
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Western Idaho Training Co., Inc., Caldwell
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are the qualified centers for independent living:

- Disability Action Center Northwest, Moscow and Coeur d'Alene
- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently For Everyone, Inc., Blackfoot, Idaho Falls and Pocatello

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

A living taxpayer who donates a qualified organ for transplanting in another individual may be able to claim a credit up to \$5,000 for expenses related to the donation.

In order to claim the credit, one or more of the following organs must be donated:

- Human bone marrow
- Any part of:
- an intestine

- a kidney
- a liver
- a lung
- a pancreas

Qualified expenses are those incurred by the taxpayer or dependent for travel, lodging or lost wages and are not reimbursed to the taxpayer by any person. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

Any unused credit may be carried over five years.

### PART F. MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you didn't claim the \$1,000 deduction on Part B, line 15, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability, including yourself and your spouse. Refer to the instructions for Part B, line 15. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 40 and include Form 39R.

Only residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

**LINES 1 and 2** Answer the two questions. If you answer yes to either question, you qualify.

**LINE 3** Enter the name, Social Security Number, relationship, and date of birth of your family member(s) for whom you maintain a home and provide more than one-half of their support. If the claim is for a family member with a developmental disability, check the box.

**LINE 4** Enter the total on Form 40, line 43.

## FORM 39NR

Complete Form 39NR if you are filing a Form 43. If you are filing a Form 40, complete Form 39R.

### PART A. ADDITIONS

#### LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

Column A: Enter the amount of interest and dividends, net of related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part B, line 3.

Column B: Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part B, line 3. Your apportioned share is usually the amount from Form ID K-1, Part B, line 3 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

For both Column A and B, don't include interest income or expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, lines 4 and 6.

Any amounts allocated or apportioned to Idaho must be reported by all taxpayers required to file a return.

#### LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

Column A: If you make a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn less any amounts reported on your federal Form 1040.

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 2, Columns A and B. The amount added back is limited to your contributions deducted in the year of transfer and the prior tax year.

Column B: If you make a nonqualified withdrawal from an Idaho college savings account, enter the total amount withdrawn.

#### LINE 3 BONUS DEPRECIATION

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.

# FORM 39NR

- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

Don't enter any amounts for property acquired after 2007 and before 2010.

**Column A:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

**Column B:** If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

**Column A:** If you are a partner in a partnership or shareholder of an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

**Column B:** Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 2. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 2 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

## LINE 4 OTHER ADDITIONS

Complete this worksheet, using the instructions below to determine your other additions.

	<u>Column A</u>	<u>Column B</u>
1. Federal net operating loss .....	_____	_____
2. Capital loss carryforward .....	_____	_____
3. Retirement plan lump-sum distributions .....	_____	_____
4. Partner and shareholder Idaho additions .....	_____	_____
5. Idaho medical savings account withdrawals .....	_____	_____
6. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 4 .....	_____	_____

## FEDERAL NET OPERATING LOSS (NOL)

**Column A:** Enter the NOL carryforward or carryback included on your federal return. The federal NOL carryforward or carryback isn't the same as Idaho's. The Idaho NOL is reported on Part B, line 1.

**Column B:** Enter any portion of the federal NOL carryforward or carryback included on Form 43, line 19.

## CAPITAL LOSS CARRYFORWARD

**Column A:** Enter any capital losses included on federal Form 1040, line 13, that were incurred in another state or capital losses from activities not taxable by Idaho.

**Column B:** Make no entry in Column B.

## RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

**Column A:** Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount subject to Idaho tax includes the ordinary portion and the amount eligible for the federal capital gain election.

**Column B:** Enter any amount in Column A received while an Idaho resident.

## PARTNER AND SHAREHOLDER IDAHO ADDITIONS

**Column A:** Include the amount of other additions included on Form ID K-1, Part B, line 10.

**Column B:** Include your apportioned share of other additions from Form ID K-1, Part B, line 10. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 10 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

## IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

**Columns A and B:** If you withdraw funds from an Idaho medical savings account and don't use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an other addition. Eligible medical expenses include medical, vision and dental care, medical insurance premiums and long-term care expenses.

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 70, and check the box for an ineligible withdrawal.

## EDUCATOR EXPENSES

If you are claiming the deduction up to \$250 for educator out-of-pocket expenses allowed by the IRC, report this amount as an other addition in Column A. Don't make an entry in Column B.

## PART B. SUBTRACTIONS

### LINE 1 IDAHO NET OPERATING LOSS (NOL) CARRYOVER AND CARRYBACK

**Columns A and B:** Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss. Don't include losses from sources that weren't taxable by Idaho or that were incurred before becoming a resident or part-year resident.

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Include Form 56 or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts on line 1.

### LINE 2 STATE INCOME TAX REFUND

**Column A:** Enter all state income tax refunds included on federal Form 1040, line 10.

### LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

The interest income received from obligations of the U.S. Government isn't subject to the Idaho tax. Examples of obligations of the U.S. Government include:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA) isn't paid by the U.S. Government and is subject to Idaho income tax.

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you may deduct the portion of the interest earned that is attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

# FORM 39NR

Column A: Enter the interest income you received from obligations of the U.S. Government if included on federal Form 1040, line 8a, or Form 1040A, line 8a. Your distributive share from Form ID K-1, Part B, line 5 net of the expenses related to the federal obligations from Form ID K-1, Part B, line 6 should already be included on federal Form 1040 or Form 1040A.

Column B: Enter on this line the interest and related expenses included as part of Form 43, line 27, Idaho Adjusted Gross income. This includes your apportioned share of interest from Form ID K-1, Part B, line 5 less expenses relating to U.S. interest on Form ID K-1, Part B, line 6. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 5 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

### LINE 4 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2011. Don't include amounts paid by your employer ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year ..... \_\_\_\_\_
3. Enter excluded benefits from Part III, Form 2441 ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A..... \_\_\_\_\_
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources ..... \_\_\_\_\_
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... \_\_\_\_\_
10. Divide line 8 by line 9. (Can't exceed 100%) .... \_\_\_\_\_ %
11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ... \_\_\_\_\_

Include federal Form 2441, Child and Dependent Care Expenses, with your return.

### LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho doesn't tax Social Security benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP, and CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

- Retirement, supplemental, and disability annuities.
- Unemployment and sickness benefits.

Column A: Enter the taxable amount of Social Security benefits shown on your federal Form 1040, line 20b, or Form 1040A, line 14b. Don't enter the amount reported on Form 1040, line 20a, or Form 1040A, line 14a.

Enter the taxable amount of railroad benefits shown on your federal Form 1040, line 16b, or Form 1040A, line 12b. Don't enter the amount reported on Form 1040, line 16a, or Form 1040A, line 12a.

If subtracting benefits from the Railroad Retirement Board, include with your return Form RRB-1099 or RRB-1099-R.

Disability pension paid by the Federal Railroad Retirement Act may be included on Form 1040, line 7, as wages, if you are under the minimum retirement age.

### LINE 6 IDAHO CAPITAL GAINS DEDUCTION

Columns A and B: If you had capital gain net income from the sale of qualified Idaho property described below, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D.

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

**NOTE:** Gains from the sale of stocks, easements, leasehold real properties, and other intangibles don't qualify.

Complete Idaho Form CG to compute your Idaho capital gains deduction.

### LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

Columns A and B: If you are serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days, your active duty military wages for service outside of Idaho aren't subject to Idaho tax. The continuous 120 days don't have to be in the same tax year. This deduction applies to an Idaho part-year resident who reported the military wages earned outside Idaho as Idaho income on Form 43, line 7.

Enter the amount of wages in Column A and B, line 7, if included on Form 43, line 7. Do not include military wages earned while stationed in Idaho. Your wage and tax statement (W-2) doesn't show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making the computation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you have been called into full-time duty for 120 days or more. If you are a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 7.

### LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

Columns A and B: You may contribute up to \$2,000 (\$4,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. Deductible contributions don't include reimbursements that were redeposited into your Idaho medical savings account. Don't include amounts deducted on federal Form 1040.

# FORM 39NR

An Idaho medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents.

Any interest earned on the account is included on line 8, but only if included on Form 43, line 8. Add your qualifying contributions to the interest earned on the account, and enter the total on line 8.

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with Upromise Investments, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. The person that withdraws the funds must report the withdrawal amounts as income in accordance with IRC Section 529.

Additional information can be obtained at [idsaves.org](http://idsaves.org) or by calling (866) 433-2533.

## LINE 10 ADOPTION EXPENSES

Column A: If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses don't qualify. If the expenses are incurred in two or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt aren't deductible. If expenses were claimed in a year prior to the unsuccessful attempt to adopt, file an amended return to add back any deduction claimed for the unsuccessful attempt.

Column B: Enter the amount included in Column A in the proportion that total Idaho income bears to total income from all sources. Complete the following worksheet.

1. Total Idaho income from Form 43, line 20 .....
2. Total income from federal Form 1040, line 22, or Form 1040A, line 15 .....
3. Divide line 1 by line 2. (Can't exceed 100%) ..... %
4. Total adoption expenses from line 10, Column A .....
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B .....

## LINE 11 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

Columns A and B: You may deduct \$1,000 for each family member, not including yourself or your spouse, who is age 65 or older and for whom you maintain a household and provide more than one-half of his support for the year.

You may deduct \$1,000 for each family member, including yourself and your spouse, who is developmentally disabled and for whom you maintain a household and provide more than one-half of his support for the year.

No more than three deductions of \$1,000 are allowed.

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
  - Intellectual disability
  - Cerebral palsy
  - Epilepsy
  - Autism
  - Other condition found to be closely related to, or similar to, one of these impairments; and
2. Results in substantial functional limitation in three or more of the following areas of life activity:
  - Self-care

- Receptive and expressive language
- Learning
- Mobility
- Self-direction
- Capacity for independent living
- Economic self-sufficiency; and

3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits aren't support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises. The amounts entered in Columns A and B must be the same.

## LINE 12 IDAHO LOTTERY WINNINGS

Columns A and B: Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on Form 43, line 19. The amounts entered in Columns A and B must be the same.

## LINE 13 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

Column A: Don't enter anything in Column A.

Column B: American Indians who are enrolled members of a federally recognized tribe, who live and work on a reservation can deduct all reservation sourced income received while living and working on the reservation, if the income is included on the front of Form 43. Income earned off the reservation can't be deducted. Income earned on the reservation can't be deducted if you live off the reservation.

## LINE 14 WORKER'S COMPENSATION INSURANCE

Columns A and B: A self-employed individual may deduct the actual cost of amounts paid for worker's compensation insurance coverage in Idaho, if the cost isn't deducted elsewhere.

Don't enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

## LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Include the amount of other subtractions included on Form ID K-1, Part B, line 11.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part B, line 11. Your apportioned share is usually the amount of the other subtraction included on Form ID K-1, Part B, line 11 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

## LINE 16 INSULATION OF IDAHO RESIDENCE

Columns A and B: You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and can't be a replacement, e.g. replacing double pane windows with triple pane windows doesn't qualify.

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Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately identified, in which case the cost of the insulating material alone qualifies.

The amount charged for labor to install the insulation is also deductible.

### LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

Columns A and B: Enter the fair market value of technological equipment donated to a public or nonprofit private elementary or secondary school, public or nonprofit private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

Columns A and B: Include your distributive share from Form ID K-1, Part B, line 9. The deduction from a pass-through entity may not exceed the amount of pass-through income less deductions of the entity making the contribution.

### LINE 18 HEALTH INSURANCE PREMIUMS

Column A: Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income. If you claimed a deduction for health insurance premiums on your federal Form 1040, Schedule A, use the worksheet below, to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

### IDAHO MEDICAL SAVINGS ACCOUNT

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs are already deducted or accounted for, they can't be deducted a second time.

### SALARY REDUCTION PLANS

Premiums paid through a cafeteria plan or other salary-reduction arrangement can't be included in the Idaho deduction for health insurance costs. For example, if your health insurance payments are deducted from your pay check pretax, then they don't qualify for the deduction.

### BUSINESS DEDUCTIONS

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs since these amounts are already deducted.

### SOCIAL SECURITY MEDICARE A AND B

No deduction is allowed for the amount paid for employer-required Social Security Medicare A. This is the amount listed as a deduction on almost every federal W-2.

If you voluntarily enroll in Medicare B or Medicare D, or aren't covered under Social Security and voluntarily enroll in Medicare A, the premiums you paid may be deducted.

### IDAHO STANDARD DEDUCTION

If you don't itemize deductions for Idaho income tax purposes, but instead use the Idaho standard deduction, you don't have to reduce your health insurance costs by any amount claimed as a federal itemized deduction.

### FEDERAL ITEMIZED DEDUCTION LIMITATIONS

For federal purposes, the amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is

required to be reduced by 7.5% of adjusted gross income. The following worksheet shows how the limitation of the 7.5% of adjusted gross income required for federal purposes, affects the amount of health insurance costs deductible for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

### HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

- |   |       |
|---|-------|
| 1. Amount claimed for health insurance costs on federal Form 1040, Schedule A .....   | _____ |
| 2. Amount claimed for long-term care insurance on federal Form 1040, Schedule A .....   | _____ |
| 3. Additional medical expenses claimed on federal Form 1040, Schedule A .....   | _____ |
| 4. Total medical expenses. Add lines 1, 2 and 3 ..  | _____ |
| 5. Enter 7.5% of federal adjusted gross income ...  | _____ |
| 6. Medical expense deduction allowed on the federal Form 1040, Schedule A. (Line 4 less line 5. If less than zero, enter zero.) ..... | _____ |

### HEALTH INSURANCE

- |  |       |
|--|-------|
| 7. Enter the total paid for health insurance .....   | _____ |
| 8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6 .....    | _____ |
| 9. Enter the total health insurance costs deducted elsewhere on the federal return .....   | _____ |
| 10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39NR, line 18, Column A ..... | ===== |

### LONG-TERM CARE INSURANCE

- |   |       |
|---|-------|
| 11. Enter the total paid for long-term insurance .....  | _____ |
| 12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero .....          | _____ |
| 13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12 ..... | _____ |
| 14. Enter the total long-term care insurance costs deducted elsewhere on the federal return .....                                       | _____ |
| 15. Long-term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39NR, line 19, Column A .....   | ===== |

Column B: Enter the amount from line 5 of this worksheet.

- |  |         |
|--|---------|
| 1. Total Idaho income from Form 43, line 20 .....                              | _____   |
| 2. Total income from federal Form 1040, line 22, or Form 1040A, line 15, ..... | _____   |
| 3. Divide line 1 by line 2. (Can't exceed 100%) ....                           | _____ % |
| 4. Enter the amount from Form 39NR, line 18, Column A .....                    | _____   |
| 5. Allowable Idaho deduction. Multiply line 4 by line 3 .....                  | _____   |

### LINE 19 LONG-TERM CARE INSURANCE

Column A: You may deduct the amount you paid in premiums for qualified long-term care insurance that aren't otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance or personal care services, provided in a setting other than an acute care unit of a hospital. Group and individual annuities and life insurance policies that provide directly or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based upon cognitive impairment or loss of functional capacity.

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Qualified long-term care insurance doesn't include any insurance policy that is offered primarily to provide coverage for:

- Basic Medicare supplement,
- Basic hospital expense,
- Basic medical surgical expense,
- Hospital confinement indemnity,
- Major medical expense,
- Disability income or related asset-protection,
- Accident only,
- Specified disease or specified accident, or
- Limited benefit health.

Life insurance policies that accelerate death benefits generally don't qualify.

If you claimed a deduction for long-term care insurance on your federal Form 1040, Schedule A, as an itemized deduction, calculate the long-term care insurance allowed as a deduction by using the worksheet in the instructions for line 18.

Column B: Enter the amount from line 5 of this worksheet.

1.	Total Idaho income from Form 43, line 20 .....	
2.	Total income from federal Form 1040, line 22, or Form 1040A, line 15 .....	
3.	Divide line 1 by line 2. (Can't exceed 100%) .....	%
4.	Enter the amount from Form 39NR, line 19, Column A .....	
5.	Allowable Idaho deduction. Multiply line 4 by line 3 .....	

### LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

Columns A and B: If you install an alternative energy device in your Idaho residence, you may deduct a portion of the amount actually paid or accrued (billed but not paid).

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

Qualifying devices include:

- a system using solar radiation, wind or geothermal resource primarily to provide heating or cooling, to produce electrical power, or any combination thereof
- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource but not an air-to-air heat pump unless it uses geothermal resources as part of the system
- a natural gas or propane heating unit that replaces a noncertified wood stove
- an Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting the most current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that doesn't meet the most current EPA standards. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device.

The natural gas or propane heating unit and the EPA-certified wood stove or pellet stove must be installed in the same tax year that the nonqualifying wood stove is turned in to the DEQ.

**LINES 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2008, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

### LINE 22 RETIREMENT BENEFITS DEDUCTION

If you are age 65 or older, or if you are disabled and age 62 or older, you may be able to deduct some of the retirement benefits and annuities you receive. You can't claim this deduction if you file married filing separate.

Only the following are qualified retirement benefits:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS) to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen of an Idaho city:** Retirement benefits paid from the policeman's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older. For example, benefits paid out of the older city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Federal Railroad Retirement Act.

The maximum amounts that may be deducted for 2011 are:

#### Married filing jointly:

- age 65 or older ..... \$41,814
- age 62 or older and disabled ..... \$41,814

#### Single:

- age 65 or older ..... \$27,876
- age 62 or older and disabled ..... \$27,876

Include with your return Form(s) 1099 for all qualified retirement benefits claimed.

**LINE 22a** Enter \$41,814 or \$27,876, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

**LINE 22b** Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act. The amounts to be included on this line would be the Net Social Security equivalent benefit portion, reported on federal Form RRB-1099, Box 5; the "total gross paid" amount reported on federal Form RRB-1099-R, Box 7 less any repayment reported on Box 8; and any railroad retirement disability benefit included as wages on federal Form 1040, line 7.

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**LINE 22c** Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse receive Canadian Social Security benefits that are included in your federal taxable income, include those amounts received.

**LINE 22e** Enter the amount of qualified retirement benefits included on Form 43, line 28, Column A.

**LINE 22g** Enter the amount of qualified retirement benefits included in Idaho gross income. This amount must have been included on Form 43, line 28, Column B.

**LINE 22h** Divide line 22g, Column B, by line 22e, Column A. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

## LINE 23 NONRESIDENT MILITARY PAY

Column A: If you are a nonresident of Idaho, enter the amount of military pay included on Form 43, line 28, Column A.

## LINE 24 BONUS DEPRECIATION

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3.

Include the federal Form(s) 4562 or detailed computations used to compute the depreciation and gains and losses.

Don't enter any amounts for property acquired after 2007 and before 2010.

Column A: If the federal depreciation (including gains and losses) is less than the depreciation (including gains and losses) calculated without the bonus depreciation, include the difference on line 24.

Column B: If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on line 24.

Column A: If you are a partner in a partnership or shareholder in an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 7.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 7. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 7 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

## LINE 25 OTHER SUBTRACTIONS

Columns A and B: Identify any other subtraction to which you are entitled and claim the amount on this line.

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowed. See the instructions for Itemized or Standard Deductions. Do not include other subtractions from Form ID K-1, Part B, line 11 on this line. Include Form ID K-1, Part B, line 11 other subtractions on line 15.

On this line in the applicable column, include interest from Idaho Build America Bonds that was included on Form 43, line 28, Column A and B. Don't include on this line any interest from non-Idaho Build America Bonds.

## PART C. INCOME TAX PAID TO OTHER STATES BY PART-YEAR RESIDENTS

### NONRESIDENTS DON'T QUALIFY FOR THIS CREDIT.

When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state.

Use this section to compute the credit. You must include a copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state, include a copy of Form ID K-1 or the schedule received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

**LINE 1** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double taxed income on an individual income tax return in the other state. However, if the double taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho doesn't tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

**LINE 3** Enter the amount of income that is taxed twice. Only income that is taxed by Idaho and also taxed by another state is double-taxed.

**LINE 4** Enter the tax shown on Form 43, line 42.

**LINE 5** Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**LINE 7** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit or refund.



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**LINE 8** Divide line 3 by line 2. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**LINE 10** Your allowable credit for income tax paid to other states is the smaller of line 6 or line 9. Enter this amount on Form 43, line 43.

## PART D. INCOME TAX PAID TO OTHER STATES BY IDAHO RESIDENTS ON ACTIVE MILITARY DUTY

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state.

Use this section to compute the credit. You must include a copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state, include a copy of Form ID K-1 or the schedule you received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that may be taxed by both Idaho and another state include:

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

**LINE 1** Enter the tax shown on Form 43, line 42.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho doesn't tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

**LINE 3** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double taxed income on an individual income tax return in the other state. However, if the double taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

**LINE 4** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

**LINE 6** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

**LINE 7** Your allowable credit for income tax paid to other states is the smaller of line 5 or line 6. Enter this amount on Form 43, line 43.

## PART E. CREDITS FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES, IDAHO YOUTH AND REHABILITATION FACILITIES, AND LIVE ORGAN DONATIONS EXPENSES

### LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash to qualified educational entities, you may claim a tax credit. Donation of goods or services don't qualify. The credit is limited to the smallest of:

- one-half of the amount donated,
- 50% of the tax on Form 43, line 42,
- \$500 (\$1,000 on a joint return),
- the tax on Form 43, line 42 less the amount on Form 43, line 43.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 1, in your calculations.

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing

### LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. The credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on Form 43, line 42,
- \$100 (\$200 on a joint return),
- the tax on Form 43, line 42 less the amounts on Form 43, line 43 and Part E, line 1.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 2, in your calculations.

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d'Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello

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- Northwest (North Idaho) Children's Home, Inc.
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H., Planned Assistance for Troubled Children
- Project Safe Place
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Western Idaho Training Co., Inc., Caldwell
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

- Disability Action Center Northwest, Moscow and Coeur d'Alene
- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently For Everyone, Inc., Blackfoot, Idaho Falls and Pocatello

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

A living taxpayer who donates a qualified organ for transplanting in another individual may be able to claim a credit up to \$5,000 for expenses related to the donation.

In order to claim the credit, one or more of the following organs must be donated:

- Human bone marrow
- Any part of:
  - an intestine
  - a kidney
  - a liver
  - a lung
  - a pancreas

Qualified expenses are those incurred by the taxpayer or dependent for travel, lodging or lost wages and are not reimbursed to the taxpayer by any person. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

Any unused credit may be carried over five years.

### PART F. MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you didn't claim the \$1,000 deduction on line 11 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability including yourself and your spouse. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 43 and include Form 39NR with your return. Only residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

**LINES 1 and 2** Answer the two questions. If you answer yes to either question, you qualify.

**LINE 3** Enter the name, Social Security Number, relationship, and date of birth of your family member(s) for whom you maintain a home and provide more than one-half of their support. If the claim is for a family member with a developmental disability, check the box.

**LINE 4** Enter the total on Form 43, line 62.

# FORM 44

## IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

Form 44, Part I provides a listing of the Idaho business credits allowed and the credit carryover amounts.

Form 44, Part II provides a listing of the tax from recapture of income tax credits.

The total of the business income tax credits allowed and the tax from recapture of income tax credits will be carried to the Form 40 or Form 43. You must include Form 44 with your return if you are claiming any business income tax credits or have any tax from recapture of income tax credits.

### PART I. BUSINESS INCOME TAX CREDITS

Part I has two columns: the Credit Allowed column for the amount of credit allowed for the tax year and the Carryover column for the amount of carryover that exists at the end of the tax year.

The following credits are available to be transferred to another taxpayer rather than used by the taxpayer who earns the credit:

- Broadband equipment investment credit
- Incentive investment tax credit

To claim a credit you acquired through a transfer, you must include a copy of the Idaho Statement of Credit Transfer, Form 70, with each return on which you are claiming transferred credit.

#### LINE 1 INVESTMENT TAX CREDIT (ITC)

If you acquire an asset for use in your business, you may have earned an ITC.

**Credit Allowed:** Enter the credit allowed from Form 49, Part II, line 8.

**Carryover:** Enter the credit available less the credit allowed: Form 49, Part II, line 7 less the amount on line 8.

#### LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POSTCONSUMER WASTE

If you purchased equipment that manufactures a product from postconsumer or postindustrial waste, you may be entitled to a tax credit. The credit is 20% of your cost to purchase qualified equipment.

Qualified equipment is machinery or equipment in Idaho with a useful life of three years or more. In addition, 90% of the equipment's production must result in products utilizing postconsumer or postindustrial waste.

Product is any manufactured material that is composed of at least 50% of postconsumer or postindustrial waste and offered for sale. Product doesn't include shredded material unless it is incorporated directly into the manufacturing process.

Postconsumer waste or postindustrial waste includes only glass, paper, or plastic that have been, or would have been, disposed of as solid waste. It doesn't include radioactive or hazardous waste.

Include a schedule showing your computations, listing the qualified equipment, identifying the postconsumer or postindustrial waste products, and identifying the newly manufactured products.

**Credit Allowed:** Enter the smallest of:

- \$30,000
- 20% of the cost to purchase qualified equipment plus the amount of credit carried forward, or

- Tax available:

If filing Form 40, the tax on line 20 less the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, line 1

If filing Form 43, the tax on line 42 less the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, line 1

**Carryover:** Enter the amount of credit available less the amount allowed. Include a schedule showing your computations. You may carry forward the unused portion of the credit up to seven years.

#### LINE 3 PROMOTER-SPONSORED EVENT CREDIT

If you issued temporary sales tax permits to participants of a promoter-sponsored event on behalf of the Tax Commission, you may claim a \$1 credit for each temporary permit issued during the tax year. Promoter-sponsored events include swap meets, flea markets, gun shows, and fairs. You must have filed Form ST-124 with the Tax Commission to qualify for the credit.

**Credit Allowed:** Enter the smaller of:

- \$1 for each temporary permit issued during the tax year, or

- Tax available:

If filing Form 40, the tax on line 20 less the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2

If filing Form 43, the tax on line 42 less the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2

#### LINE 4 CREDIT FOR IDAHO RESEARCH ACTIVITIES

If you incurred expenses for research conducted in Idaho, you may have earned the credit for Idaho research activities.

**Credit Allowed:** Enter the credit allowed from Form 67, line 29. Include Form 67.

**Carryover:** Enter the amount of credit carryover to future years from Form 67, line 30.

#### LINE 5 BROADBAND EQUIPMENT INVESTMENT CREDIT

If you acquired qualified broadband equipment to use in your business in Idaho, it may qualify for the broadband equipment investment credit. You may also claim this credit if you acquired the credit through a transfer.

**Credit Allowed:** Enter the credit allowed from Form 68, line 18. Include Form 68.

**Carryover:** Enter the amount of credit carryover to future years from Form 68, line 19.

#### LINE 6 INCENTIVE INVESTMENT TAX CREDIT

You may claim this credit if you have incentive investment tax credit carryover from the tax year beginning in 2001 or received the credit by transfer or unitary sharing.

**Credit Allowed:** Enter the credit allowed from Form 69, line 16. Include Form 69.

**Carryover:** Enter the amount of credit carryover to future years from Form 69, line 17.

#### LINE 7 SMALL EMPLOYER INVESTMENT TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have acquired an asset for use in your business that otherwise qualifies for the investment tax credit (ITC).

## FORM 44

**Credit Allowed:** Enter the credit allowed from Form 83, line 28. Include Form 83.

**Carryover:** Enter the amount of credit carryover to future years from Form 83, line 29.

### LINE 8 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have acquired real property improvements for use in your business at the project site during the project period.

**Credit Allowed:** Enter the credit allowed from Form 84, line 26. Include Form 84.

**Carryover:** Enter the amount of credit carryover to future years from Form 84, line 27.

### LINE 9 SMALL EMPLOYER NEW JOBS TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have qualified new employees at the project site during the project period.

**Credit Allowed:** Enter the credit allowed from Form 85, line 35. Include Form 85.

**Carryover:** Enter the amount of credit carryover to future years from Form 85, line 36.

### LINE 10 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you placed in service qualified infrastructure used to sell biofuel, it may qualify for the biofuel infrastructure investment tax credit.

**Credit Allowed:** Enter the credit allowed from Form 71, line 30. Include Form 71.

**Carryover:** Enter the amount of credit carryover to future years from Form 71, line 31.

## PART II. TAX FROM RECAPTURE OF INCOME TAX CREDITS

### LINE 1 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed an ITC on property that ceases to qualify before the end of the five-year recapture period, you must compute the ITC recapture. This includes property moved outside of Idaho.

Enter the amount from Form 49R, Part III, line 15. Include Form 49R.

### LINE 2 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

If you have claimed a broadband equipment investment credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the broadband equipment investment credit recapture. This includes property that ceases to qualify for the ITC.

Enter the amount from Form 68R, Part III, line 15. Include Form 68R.

### LINE 3 TAX FROM RECAPTURE OF SMALL EMPLOYER INVESTMENT TAX CREDIT

If you have claimed a small employer investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the small employer investment tax credit recapture. This includes property moved outside of Idaho.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 83R, Part III, line 15. Include Form 83R.

### LINE 4 TAX FROM RECAPTURE OF SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

If you have claimed a small employer real property improvement tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the small employer real property improvement tax credit recapture.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 84R, Part III, line 15. Include Form 84R.

### LINE 5 TAX FROM RECAPTURE OF SMALL EMPLOYER NEW JOBS TAX CREDIT

If you have claimed a small employer new jobs tax credit and you failed to maintain the required level of new employees for the entire five-year recapture period, you must compute the small employer new jobs tax credit recapture.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 85R, line 13. Include Form 85R.

### LINE 6 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you have claimed a biofuel infrastructure investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute biofuel infrastructure investment tax credit recapture. This includes property no longer used to sell biofuel in Idaho.

Enter the amount from Form 71R, Part III, line 15. Include Form 71R.

These instructions don't provide a comprehensive explanation of Idaho tax laws or rules.

Costs associated with this publication are available from the Idaho State Tax Commission in accordance with section 60-202, Idaho Code.

# TAX TABLES

Use the following tables if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 47.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19, or Form 43, line 41, is \$25,360. First, they find the \$25,350 - \$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,416. This is the tax amount they must write on Form 40, line 20, or Form 43, line 42.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
Your tax is --			
25,300	25,350	1,643	1,412
25,350	25,400	1,647	1,416
25,400	25,450	1,651	1,420

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b> Your tax is --				<b>\$2,000</b> Your tax is --				<b>\$4,000</b> Your tax is --			
0	50	0	0	2,000	2,050	46	32	4,000	4,050	125	91
50	100	1	1	2,050	2,100	48	33	4,050	4,100	128	93
100	150	2	2	2,100	2,150	50	34	4,100	4,150	130	95
150	200	3	3	2,150	2,200	52	35	4,150	4,200	133	97
200	250	4	4	2,200	2,250	53	36	4,200	4,250	135	99
250	300	4	4	2,250	2,300	55	36	4,250	4,300	138	100
300	350	5	5	2,300	2,350	57	37	4,300	4,350	140	102
350	400	6	6	2,350	2,400	59	38	4,350	4,400	143	104
400	450	7	7	2,400	2,450	61	39	4,400	4,450	145	106
450	500	8	8	2,450	2,500	62	40	4,450	4,500	148	108
500	550	8	8	2,500	2,550	64	40	4,500	4,550	151	109
550	600	9	9	2,550	2,600	66	41	4,550	4,600	153	111
600	650	10	10	2,600	2,650	68	42	4,600	4,650	156	113
650	700	11	11	2,650	2,700	70	43	4,650	4,700	158	115
700	750	12	12	2,700	2,750	72	45	4,700	4,750	161	117
750	800	12	12	2,750	2,800	74	46	4,750	4,800	163	118
800	850	13	13	2,800	2,850	76	48	4,800	4,850	166	120
850	900	14	14	2,850	2,900	78	50	4,850	4,900	168	122
900	950	15	15	2,900	2,950	80	52	4,900	4,950	171	124
950	1,000	16	16	2,950	3,000	82	54	4,950	5,000	173	126
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	84	55	5,000	5,050	176	127
1,050	1,100	17	17	3,050	3,100	86	57	5,050	5,100	179	129
1,100	1,150	18	18	3,100	3,150	88	59	5,100	5,150	181	131
1,150	1,200	19	19	3,150	3,200	90	61	5,150	5,200	184	133
1,200	1,250	20	20	3,200	3,250	92	63	5,200	5,250	186	135
1,250	1,300	20	20	3,250	3,300	94	64	5,250	5,300	189	136
1,300	1,350	21	21	3,300	3,350	96	66	5,300	5,350	191	138
1,350	1,400	23	22	3,350	3,400	98	68	5,350	5,400	194	140
1,400	1,450	25	23	3,400	3,450	100	70	5,400	5,450	197	142
1,450	1,500	26	24	3,450	3,500	102	72	5,450	5,500	200	144
1,500	1,550	28	24	3,500	3,550	104	73	5,500	5,550	203	146
1,550	1,600	30	25	3,550	3,600	106	75	5,550	5,600	206	148
1,600	1,650	32	26	3,600	3,650	108	77	5,600	5,650	209	150
1,650	1,700	34	27	3,650	3,700	111	79	5,650	5,700	212	152
1,700	1,750	35	28	3,700	3,750	113	81	5,700	5,750	215	154
1,750	1,800	37	28	3,750	3,800	115	82	5,750	5,800	218	157
1,800	1,850	39	29	3,800	3,850	117	84	5,800	5,850	222	159
1,850	1,900	41	30	3,850	3,900	119	86	5,850	5,900	225	161
1,900	1,950	43	31	3,900	3,950	121	88	5,900	5,950	228	163
1,950	2,000	44	32	3,950	4,000	123	90	5,950	6,000	231	165

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b>		Your tax is --		<b>\$9,000</b>		Your tax is --		<b>\$12,000</b>		Your tax is --	
6,000	6,050	234	167	9,000	9,050	440	300	12,000	12,050	659	466
6,050	6,100	237	169	9,050	9,100	444	302	12,050	12,100	663	469
6,100	6,150	240	171	9,100	9,150	447	305	12,100	12,150	666	472
6,150	6,200	243	173	9,150	9,200	451	307	12,150	12,200	670	475
6,200	6,250	246	175	9,200	9,250	454	310	12,200	12,250	674	478
6,250	6,300	249	177	9,250	9,300	458	312	12,250	12,300	678	481
6,300	6,350	252	179	9,300	9,350	461	315	12,300	12,350	681	484
6,350	6,400	255	181	9,350	9,400	465	318	12,350	12,400	685	487
6,400	6,450	258	183	9,400	9,450	468	320	12,400	12,450	689	490
6,450	6,500	261	185	9,450	9,500	472	323	12,450	12,500	692	493
6,500	6,550	264	187	9,500	9,550	476	325	12,500	12,550	696	496
6,550	6,600	267	189	9,550	9,600	479	328	12,550	12,600	700	499
6,600	6,650	270	191	9,600	9,650	483	330	12,600	12,650	703	503
6,650	6,700	273	193	9,650	9,700	486	333	12,650	12,700	707	506
6,700	6,750	277	195	9,700	9,750	490	335	12,700	12,750	711	509
6,750	6,800	280	198	9,750	9,800	493	338	12,750	12,800	715	512
6,800	6,850	284	200	9,800	9,850	497	341	12,800	12,850	718	515
6,850	6,900	287	202	9,850	9,900	500	343	12,850	12,900	722	518
6,900	6,950	291	204	9,900	9,950	504	346	12,900	12,950	726	521
6,950	7,000	295	206	9,950	10,000	508	348	12,950	13,000	729	524
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	298	208	10,000	10,050	511	351	13,000	13,050	733	527
7,050	7,100	302	210	10,050	10,100	515	353	13,050	13,100	737	530
7,100	7,150	305	212	10,100	10,150	518	356	13,100	13,150	740	533
7,150	7,200	309	214	10,150	10,200	522	358	13,150	13,200	744	536
7,200	7,250	312	216	10,200	10,250	526	361	13,200	13,250	748	539
7,250	7,300	316	218	10,250	10,300	530	363	13,250	13,300	752	542
7,300	7,350	319	220	10,300	10,350	533	366	13,300	13,350	755	545
7,350	7,400	323	222	10,350	10,400	537	369	13,350	13,400	759	548
7,400	7,450	326	224	10,400	10,450	541	371	13,400	13,450	763	552
7,450	7,500	330	226	10,450	10,500	544	374	13,450	13,500	766	555
7,500	7,550	334	228	10,500	10,550	548	376	13,500	13,550	770	559
7,550	7,600	337	230	10,550	10,600	552	379	13,550	13,600	774	562
7,600	7,650	341	232	10,600	10,650	555	381	13,600	13,650	777	566
7,650	7,700	344	234	10,650	10,700	559	384	13,650	13,700	781	570
7,700	7,750	348	236	10,700	10,750	563	387	13,700	13,750	785	573
7,750	7,800	351	239	10,750	10,800	567	390	13,750	13,800	789	577
7,800	7,850	355	241	10,800	10,850	570	393	13,800	13,850	792	580
7,850	7,900	358	243	10,850	10,900	574	396	13,850	13,900	796	584
7,900	7,950	362	245	10,900	10,950	578	399	13,900	13,950	800	587
7,950	8,000	366	247	10,950	11,000	581	402	13,950	14,000	803	591
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	369	249	11,000	11,050	585	405	14,000	14,050	807	594
8,050	8,100	373	251	11,050	11,100	589	408	14,050	14,100	811	598
8,100	8,150	376	254	11,100	11,150	592	411	14,100	14,150	814	601
8,150	8,200	380	256	11,150	11,200	596	414	14,150	14,200	818	605
8,200	8,250	383	259	11,200	11,250	600	417	14,200	14,250	822	609
8,250	8,300	387	261	11,250	11,300	604	420	14,250	14,300	826	612
8,300	8,350	390	264	11,300	11,350	607	423	14,300	14,350	829	616
8,350	8,400	394	267	11,350	11,400	611	426	14,350	14,400	833	619
8,400	8,450	397	269	11,400	11,450	615	429	14,400	14,450	837	623
8,450	8,500	401	272	11,450	11,500	618	432	14,450	14,500	840	626
8,500	8,550	405	274	11,500	11,550	622	435	14,500	14,550	844	630
8,550	8,600	408	277	11,550	11,600	626	438	14,550	14,600	848	633
8,600	8,650	412	279	11,600	11,650	629	442	14,600	14,650	851	637
8,650	8,700	415	282	11,650	11,700	633	445	14,650	14,700	855	641
8,700	8,750	419	284	11,700	11,750	637	448	14,700	14,750	859	644
8,750	8,800	422	287	11,750	11,800	641	451	14,750	14,800	863	648
8,800	8,850	426	290	11,800	11,850	644	454	14,800	14,850	866	651
8,850	8,900	429	292	11,850	11,900	648	457	14,850	14,900	870	655
8,900	8,950	433	295	11,900	11,950	652	460	14,900	14,950	874	658
8,950	9,000	437	297	11,950	12,000	655	463	14,950	15,000	877	662

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$15,000</b> Your tax is --				<b>\$18,000</b> Your tax is --				<b>\$21,000</b> Your tax is --			
15,000	15,050	881	665	18,000	18,050	1,103	878	21,000	21,050	1,325	1,094
15,050	15,100	885	669	18,050	18,100	1,107	882	21,050	21,100	1,329	1,098
15,100	15,150	888	672	18,100	18,150	1,110	885	21,100	21,150	1,332	1,102
15,150	15,200	892	676	18,150	18,200	1,114	889	21,150	21,200	1,336	1,105
15,200	15,250	896	680	18,200	18,250	1,118	893	21,200	21,250	1,340	1,109
15,250	15,300	900	683	18,250	18,300	1,122	896	21,250	21,300	1,344	1,113
15,300	15,350	903	687	18,300	18,350	1,125	900	21,300	21,350	1,347	1,116
15,350	15,400	907	690	18,350	18,400	1,129	903	21,350	21,400	1,351	1,120
15,400	15,450	911	694	18,400	18,450	1,133	907	21,400	21,450	1,355	1,124
15,450	15,500	914	697	18,450	18,500	1,136	910	21,450	21,500	1,358	1,128
15,500	15,550	918	701	18,500	18,550	1,140	914	21,500	21,550	1,362	1,131
15,550	15,600	922	704	18,550	18,600	1,144	917	21,550	21,600	1,366	1,135
15,600	15,650	925	708	18,600	18,650	1,147	921	21,600	21,650	1,369	1,139
15,650	15,700	929	712	18,650	18,700	1,151	925	21,650	21,700	1,373	1,142
15,700	15,750	933	715	18,700	18,750	1,155	928	21,700	21,750	1,377	1,146
15,750	15,800	937	719	18,750	18,800	1,159	932	21,750	21,800	1,381	1,150
15,800	15,850	940	722	18,800	18,850	1,162	935	21,800	21,850	1,384	1,153
15,850	15,900	944	726	18,850	18,900	1,166	939	21,850	21,900	1,388	1,157
15,900	15,950	948	729	18,900	18,950	1,170	942	21,900	21,950	1,392	1,161
15,950	16,000	951	733	18,950	19,000	1,173	946	21,950	22,000	1,395	1,165
<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
16,000	16,050	955	736	19,000	19,050	1,177	949	22,000	22,050	1,399	1,168
16,050	16,100	959	740	19,050	19,100	1,181	953	22,050	22,100	1,403	1,172
16,100	16,150	962	743	19,100	19,150	1,184	956	22,100	22,150	1,406	1,176
16,150	16,200	966	747	19,150	19,200	1,188	960	22,150	22,200	1,410	1,179
16,200	16,250	970	751	19,200	19,250	1,192	964	22,200	22,250	1,414	1,183
16,250	16,300	974	754	19,250	19,300	1,196	967	22,250	22,300	1,418	1,187
16,300	16,350	977	758	19,300	19,350	1,199	971	22,300	22,350	1,421	1,190
16,350	16,400	981	761	19,350	19,400	1,203	974	22,350	22,400	1,425	1,194
16,400	16,450	985	765	19,400	19,450	1,207	978	22,400	22,450	1,429	1,198
16,450	16,500	988	768	19,450	19,500	1,210	981	22,450	22,500	1,432	1,202
16,500	16,550	992	772	19,500	19,550	1,214	985	22,500	22,550	1,436	1,205
16,550	16,600	996	775	19,550	19,600	1,218	988	22,550	22,600	1,440	1,209
16,600	16,650	999	779	19,600	19,650	1,221	992	22,600	22,650	1,443	1,213
16,650	16,700	1,003	783	19,650	19,700	1,225	996	22,650	22,700	1,447	1,216
16,700	16,750	1,007	786	19,700	19,750	1,229	999	22,700	22,750	1,451	1,220
16,750	16,800	1,011	790	19,750	19,800	1,233	1,003	22,750	22,800	1,455	1,224
16,800	16,850	1,014	793	19,800	19,850	1,236	1,006	22,800	22,850	1,458	1,227
16,850	16,900	1,018	797	19,850	19,900	1,240	1,010	22,850	22,900	1,462	1,231
16,900	16,950	1,022	800	19,900	19,950	1,244	1,013	22,900	22,950	1,466	1,235
16,950	17,000	1,025	804	19,950	20,000	1,247	1,017	22,950	23,000	1,469	1,239
<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
17,000	17,050	1,029	807	20,000	20,050	1,251	1,020	23,000	23,050	1,473	1,242
17,050	17,100	1,033	811	20,050	20,100	1,255	1,024	23,050	23,100	1,477	1,246
17,100	17,150	1,036	814	20,100	20,150	1,258	1,028	23,100	23,150	1,480	1,250
17,150	17,200	1,040	818	20,150	20,200	1,262	1,031	23,150	23,200	1,484	1,253
17,200	17,250	1,044	822	20,200	20,250	1,266	1,035	23,200	23,250	1,488	1,257
17,250	17,300	1,048	825	20,250	20,300	1,270	1,039	23,250	23,300	1,492	1,261
17,300	17,350	1,051	829	20,300	20,350	1,273	1,042	23,300	23,350	1,495	1,264
17,350	17,400	1,055	832	20,350	20,400	1,277	1,046	23,350	23,400	1,499	1,268
17,400	17,450	1,059	836	20,400	20,450	1,281	1,050	23,400	23,450	1,503	1,272
17,450	17,500	1,062	839	20,450	20,500	1,284	1,054	23,450	23,500	1,506	1,276
17,500	17,550	1,066	843	20,500	20,550	1,288	1,057	23,500	23,550	1,510	1,279
17,550	17,600	1,070	846	20,550	20,600	1,292	1,061	23,550	23,600	1,514	1,283
17,600	17,650	1,073	850	20,600	20,650	1,295	1,065	23,600	23,650	1,517	1,287
17,650	17,700	1,077	854	20,650	20,700	1,299	1,068	23,650	23,700	1,521	1,290
17,700	17,750	1,081	857	20,700	20,750	1,303	1,072	23,700	23,750	1,525	1,294
17,750	17,800	1,085	861	20,750	20,800	1,307	1,076	23,750	23,800	1,529	1,298
17,800	17,850	1,088	864	20,800	20,850	1,310	1,079	23,800	23,850	1,532	1,301
17,850	17,900	1,092	868	20,850	20,900	1,314	1,083	23,850	23,900	1,536	1,305
17,900	17,950	1,096	871	20,900	20,950	1,318	1,087	23,900	23,950	1,540	1,309
17,950	18,000	1,099	875	20,950	21,000	1,321	1,091	23,950	24,000	1,543	1,313

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,547	1,316	27,000	27,050	1,770	1,538	30,000	30,050	2,004	1,760
24,050	24,100	1,551	1,320	27,050	27,100	1,774	1,542	30,050	30,100	2,008	1,764
24,100	24,150	1,554	1,324	27,100	27,150	1,778	1,546	30,100	30,150	2,012	1,768
24,150	24,200	1,558	1,327	27,150	27,200	1,782	1,549	30,150	30,200	2,016	1,771
24,200	24,250	1,562	1,331	27,200	27,250	1,786	1,553	30,200	30,250	2,020	1,775
24,250	24,300	1,566	1,335	27,250	27,300	1,790	1,557	30,250	30,300	2,024	1,779
24,300	24,350	1,569	1,338	27,300	27,350	1,794	1,560	30,300	30,350	2,028	1,782
24,350	24,400	1,573	1,342	27,350	27,400	1,797	1,564	30,350	30,400	2,031	1,786
24,400	24,450	1,577	1,346	27,400	27,450	1,801	1,568	30,400	30,450	2,035	1,790
24,450	24,500	1,580	1,350	27,450	27,500	1,805	1,572	30,450	30,500	2,039	1,794
24,500	24,550	1,584	1,353	27,500	27,550	1,809	1,575	30,500	30,550	2,043	1,797
24,550	24,600	1,588	1,357	27,550	27,600	1,813	1,579	30,550	30,600	2,047	1,801
24,600	24,650	1,591	1,361	27,600	27,650	1,817	1,583	30,600	30,650	2,051	1,805
24,650	24,700	1,595	1,364	27,650	27,700	1,821	1,586	30,650	30,700	2,055	1,808
24,700	24,750	1,599	1,368	27,700	27,750	1,825	1,590	30,700	30,750	2,059	1,812
24,750	24,800	1,603	1,372	27,750	27,800	1,829	1,594	30,750	30,800	2,063	1,816
24,800	24,850	1,606	1,375	27,800	27,850	1,833	1,597	30,800	30,850	2,067	1,819
24,850	24,900	1,610	1,379	27,850	27,900	1,836	1,601	30,850	30,900	2,070	1,823
24,900	24,950	1,614	1,383	27,900	27,950	1,840	1,605	30,900	30,950	2,074	1,827
24,950	25,000	1,617	1,387	27,950	28,000	1,844	1,609	30,950	31,000	2,078	1,831
<b>\$25,000</b>				<b>\$28,000</b>				<b>\$31,000</b>			
25,000	25,050	1,621	1,390	28,000	28,050	1,848	1,612	31,000	31,050	2,082	1,834
25,050	25,100	1,625	1,394	28,050	28,100	1,852	1,616	31,050	31,100	2,086	1,838
25,100	25,150	1,628	1,398	28,100	28,150	1,856	1,620	31,100	31,150	2,090	1,842
25,150	25,200	1,632	1,401	28,150	28,200	1,860	1,623	31,150	31,200	2,094	1,845
25,200	25,250	1,636	1,405	28,200	28,250	1,864	1,627	31,200	31,250	2,098	1,849
25,250	25,300	1,640	1,409	28,250	28,300	1,868	1,631	31,250	31,300	2,102	1,853
25,300	25,350	1,643	1,412	28,300	28,350	1,872	1,634	31,300	31,350	2,106	1,856
25,350	25,400	1,647	1,416	28,350	28,400	1,875	1,638	31,350	31,400	2,109	1,860
25,400	25,450	1,651	1,420	28,400	28,450	1,879	1,642	31,400	31,450	2,113	1,864
25,450	25,500	1,654	1,424	28,450	28,500	1,883	1,646	31,450	31,500	2,117	1,868
25,500	25,550	1,658	1,427	28,500	28,550	1,887	1,649	31,500	31,550	2,121	1,871
25,550	25,600	1,662	1,431	28,550	28,600	1,891	1,653	31,550	31,600	2,125	1,875
25,600	25,650	1,665	1,435	28,600	28,650	1,895	1,657	31,600	31,650	2,129	1,879
25,650	25,700	1,669	1,438	28,650	28,700	1,899	1,660	31,650	31,700	2,133	1,882
25,700	25,750	1,673	1,442	28,700	28,750	1,903	1,664	31,700	31,750	2,137	1,886
25,750	25,800	1,677	1,446	28,750	28,800	1,907	1,668	31,750	31,800	2,141	1,890
25,800	25,850	1,680	1,449	28,800	28,850	1,911	1,671	31,800	31,850	2,145	1,893
25,850	25,900	1,684	1,453	28,850	28,900	1,914	1,675	31,850	31,900	2,148	1,897
25,900	25,950	1,688	1,457	28,900	28,950	1,918	1,679	31,900	31,950	2,152	1,901
25,950	26,000	1,691	1,461	28,950	29,000	1,922	1,683	31,950	32,000	2,156	1,905
<b>\$26,000</b>				<b>\$29,000</b>				<b>\$32,000</b>			
26,000	26,050	1,695	1,464	29,000	29,050	1,926	1,686	32,000	32,050	2,160	1,908
26,050	26,100	1,699	1,468	29,050	29,100	1,930	1,690	32,050	32,100	2,164	1,912
26,100	26,150	1,702	1,472	29,100	29,150	1,934	1,694	32,100	32,150	2,168	1,916
26,150	26,200	1,706	1,475	29,150	29,200	1,938	1,697	32,150	32,200	2,172	1,919
26,200	26,250	1,710	1,479	29,200	29,250	1,942	1,701	32,200	32,250	2,176	1,923
26,250	26,300	1,714	1,483	29,250	29,300	1,946	1,705	32,250	32,300	2,180	1,927
26,300	26,350	1,717	1,486	29,300	29,350	1,950	1,708	32,300	32,350	2,184	1,930
26,350	26,400	1,721	1,490	29,350	29,400	1,953	1,712	32,350	32,400	2,187	1,934
26,400	26,450	1,725	1,494	29,400	29,450	1,957	1,716	32,400	32,450	2,191	1,938
26,450	26,500	1,728	1,498	29,450	29,500	1,961	1,720	32,450	32,500	2,195	1,942
26,500	26,550	1,732	1,501	29,500	29,550	1,965	1,723	32,500	32,550	2,199	1,945
26,550	26,600	1,736	1,505	29,550	29,600	1,969	1,727	32,550	32,600	2,203	1,949
26,600	26,650	1,739	1,509	29,600	29,650	1,973	1,731	32,600	32,650	2,207	1,953
26,650	26,700	1,743	1,512	29,650	29,700	1,977	1,734	32,650	32,700	2,211	1,956
26,700	26,750	1,747	1,516	29,700	29,750	1,981	1,738	32,700	32,750	2,215	1,960
26,750	26,800	1,751	1,520	29,750	29,800	1,985	1,742	32,750	32,800	2,219	1,964
26,800	26,850	1,755	1,523	29,800	29,850	1,989	1,745	32,800	32,850	2,223	1,967
26,850	26,900	1,758	1,527	29,850	29,900	1,992	1,749	32,850	32,900	2,226	1,971
26,900	26,950	1,762	1,531	29,900	29,950	1,996	1,753	32,900	32,950	2,230	1,975
26,950	27,000	1,766	1,535	29,950	30,000	2,000	1,757	32,950	33,000	2,234	1,979

\*This column must also be used by a qualifying widow(er).



**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$33,000</b> Your tax is --				<b>\$36,000</b> Your tax is --				<b>\$39,000</b> Your tax is --			
33,000	33,050	2,238	1,982	36,000	36,050	2,472	2,204	39,000	39,050	2,706	2,426
33,050	33,100	2,242	1,986	36,050	36,100	2,476	2,208	39,050	39,100	2,710	2,430
33,100	33,150	2,246	1,990	36,100	36,150	2,480	2,212	39,100	39,150	2,714	2,434
33,150	33,200	2,250	1,993	36,150	36,200	2,484	2,215	39,150	39,200	2,718	2,437
33,200	33,250	2,254	1,997	36,200	36,250	2,488	2,219	39,200	39,250	2,722	2,441
33,250	33,300	2,258	2,001	36,250	36,300	2,492	2,223	39,250	39,300	2,726	2,445
33,300	33,350	2,262	2,004	36,300	36,350	2,496	2,226	39,300	39,350	2,730	2,448
33,350	33,400	2,265	2,008	36,350	36,400	2,499	2,230	39,350	39,400	2,733	2,452
33,400	33,450	2,269	2,012	36,400	36,450	2,503	2,234	39,400	39,450	2,737	2,456
33,450	33,500	2,273	2,016	36,450	36,500	2,507	2,238	39,450	39,500	2,741	2,460
33,500	33,550	2,277	2,019	36,500	36,550	2,511	2,241	39,500	39,550	2,745	2,463
33,550	33,600	2,281	2,023	36,550	36,600	2,515	2,245	39,550	39,600	2,749	2,467
33,600	33,650	2,285	2,027	36,600	36,650	2,519	2,249	39,600	39,650	2,753	2,471
33,650	33,700	2,289	2,030	36,650	36,700	2,523	2,252	39,650	39,700	2,757	2,474
33,700	33,750	2,293	2,034	36,700	36,750	2,527	2,256	39,700	39,750	2,761	2,478
33,750	33,800	2,297	2,038	36,750	36,800	2,531	2,260	39,750	39,800	2,765	2,482
33,800	33,850	2,301	2,041	36,800	36,850	2,535	2,263	39,800	39,850	2,769	2,485
33,850	33,900	2,304	2,045	36,850	36,900	2,538	2,267	39,850	39,900	2,772	2,489
33,900	33,950	2,308	2,049	36,900	36,950	2,542	2,271	39,900	39,950	2,776	2,493
33,950	34,000	2,312	2,053	36,950	37,000	2,546	2,275	39,950	40,000	2,780	2,497
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,316	2,056	37,000	37,050	2,550	2,278	40,000	40,050	2,784	2,500
34,050	34,100	2,320	2,060	37,050	37,100	2,554	2,282	40,050	40,100	2,788	2,504
34,100	34,150	2,324	2,064	37,100	37,150	2,558	2,286	40,100	40,150	2,792	2,508
34,150	34,200	2,328	2,067	37,150	37,200	2,562	2,289	40,150	40,200	2,796	2,511
34,200	34,250	2,332	2,071	37,200	37,250	2,566	2,293	40,200	40,250	2,800	2,515
34,250	34,300	2,336	2,075	37,250	37,300	2,570	2,297	40,250	40,300	2,804	2,519
34,300	34,350	2,340	2,078	37,300	37,350	2,574	2,300	40,300	40,350	2,808	2,522
34,350	34,400	2,343	2,082	37,350	37,400	2,577	2,304	40,350	40,400	2,811	2,526
34,400	34,450	2,347	2,086	37,400	37,450	2,581	2,308	40,400	40,450	2,815	2,530
34,450	34,500	2,351	2,090	37,450	37,500	2,585	2,312	40,450	40,500	2,819	2,534
34,500	34,550	2,355	2,093	37,500	37,550	2,589	2,315	40,500	40,550	2,823	2,537
34,550	34,600	2,359	2,097	37,550	37,600	2,593	2,319	40,550	40,600	2,827	2,541
34,600	34,650	2,363	2,101	37,600	37,650	2,597	2,323	40,600	40,650	2,831	2,545
34,650	34,700	2,367	2,104	37,650	37,700	2,601	2,326	40,650	40,700	2,835	2,548
34,700	34,750	2,371	2,108	37,700	37,750	2,605	2,330	40,700	40,750	2,839	2,552
34,750	34,800	2,375	2,112	37,750	37,800	2,609	2,334	40,750	40,800	2,843	2,556
34,800	34,850	2,379	2,115	37,800	37,850	2,613	2,337	40,800	40,850	2,847	2,559
34,850	34,900	2,382	2,119	37,850	37,900	2,616	2,341	40,850	40,900	2,850	2,563
34,900	34,950	2,386	2,123	37,900	37,950	2,620	2,345	40,900	40,950	2,854	2,567
34,950	35,000	2,390	2,127	37,950	38,000	2,624	2,349	40,950	41,000	2,858	2,571
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,394	2,130	38,000	38,050	2,628	2,352	41,000	41,050	2,862	2,574
35,050	35,100	2,398	2,134	38,050	38,100	2,632	2,356	41,050	41,100	2,866	2,578
35,100	35,150	2,402	2,138	38,100	38,150	2,636	2,360	41,100	41,150	2,870	2,582
35,150	35,200	2,406	2,141	38,150	38,200	2,640	2,363	41,150	41,200	2,874	2,585
35,200	35,250	2,410	2,145	38,200	38,250	2,644	2,367	41,200	41,250	2,878	2,589
35,250	35,300	2,414	2,149	38,250	38,300	2,648	2,371	41,250	41,300	2,882	2,593
35,300	35,350	2,418	2,152	38,300	38,350	2,652	2,374	41,300	41,350	2,886	2,596
35,350	35,400	2,421	2,156	38,350	38,400	2,655	2,378	41,350	41,400	2,889	2,600
35,400	35,450	2,425	2,160	38,400	38,450	2,659	2,382	41,400	41,450	2,893	2,604
35,450	35,500	2,429	2,164	38,450	38,500	2,663	2,386	41,450	41,500	2,897	2,608
35,500	35,550	2,433	2,167	38,500	38,550	2,667	2,389	41,500	41,550	2,901	2,611
35,550	35,600	2,437	2,171	38,550	38,600	2,671	2,393	41,550	41,600	2,905	2,615
35,600	35,650	2,441	2,175	38,600	38,650	2,675	2,397	41,600	41,650	2,909	2,619
35,650	35,700	2,445	2,178	38,650	38,700	2,679	2,400	41,650	41,700	2,913	2,622
35,700	35,750	2,449	2,182	38,700	38,750	2,683	2,404	41,700	41,750	2,917	2,626
35,750	35,800	2,453	2,186	38,750	38,800	2,687	2,408	41,750	41,800	2,921	2,630
35,800	35,850	2,457	2,189	38,800	38,850	2,691	2,411	41,800	41,850	2,925	2,633
35,850	35,900	2,460	2,193	38,850	38,900	2,694	2,415	41,850	41,900	2,928	2,637
35,900	35,950	2,464	2,197	38,900	38,950	2,698	2,419	41,900	41,950	2,932	2,641
35,950	36,000	2,468	2,201	38,950	39,000	2,702	2,423	41,950	42,000	2,936	2,645

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$42,000</b> Your tax is --				<b>\$45,000</b> Your tax is --				<b>\$48,000</b> Your tax is --			
42,000	42,050	2,940	2,648	45,000	45,050	3,174	2,870	48,000	48,050	3,408	3,092
42,050	42,100	2,944	2,652	45,050	45,100	3,178	2,874	48,050	48,100	3,412	3,096
42,100	42,150	2,948	2,656	45,100	45,150	3,182	2,878	48,100	48,150	3,416	3,100
42,150	42,200	2,952	2,659	45,150	45,200	3,186	2,881	48,150	48,200	3,420	3,103
42,200	42,250	2,956	2,663	45,200	45,250	3,190	2,885	48,200	48,250	3,424	3,107
42,250	42,300	2,960	2,667	45,250	45,300	3,194	2,889	48,250	48,300	3,428	3,111
42,300	42,350	2,964	2,670	45,300	45,350	3,198	2,892	48,300	48,350	3,432	3,114
42,350	42,400	2,967	2,674	45,350	45,400	3,201	2,896	48,350	48,400	3,435	3,118
42,400	42,450	2,971	2,678	45,400	45,450	3,205	2,900	48,400	48,450	3,439	3,122
42,450	42,500	2,975	2,682	45,450	45,500	3,209	2,904	48,450	48,500	3,443	3,126
42,500	42,550	2,979	2,685	45,500	45,550	3,213	2,907	48,500	48,550	3,447	3,129
42,550	42,600	2,983	2,689	45,550	45,600	3,217	2,911	48,550	48,600	3,451	3,133
42,600	42,650	2,987	2,693	45,600	45,650	3,221	2,915	48,600	48,650	3,455	3,137
42,650	42,700	2,991	2,696	45,650	45,700	3,225	2,918	48,650	48,700	3,459	3,140
42,700	42,750	2,995	2,700	45,700	45,750	3,229	2,922	48,700	48,750	3,463	3,144
42,750	42,800	2,999	2,704	45,750	45,800	3,233	2,926	48,750	48,800	3,467	3,148
42,800	42,850	3,003	2,707	45,800	45,850	3,237	2,929	48,800	48,850	3,471	3,151
42,850	42,900	3,006	2,711	45,850	45,900	3,240	2,933	48,850	48,900	3,474	3,155
42,900	42,950	3,010	2,715	45,900	45,950	3,244	2,937	48,900	48,950	3,478	3,159
42,950	43,000	3,014	2,719	45,950	46,000	3,248	2,941	48,950	49,000	3,482	3,163
<b>\$43,000</b>				<b>\$46,000</b>				<b>\$49,000</b>			
43,000	43,050	3,018	2,722	46,000	46,050	3,252	2,944	49,000	49,050	3,486	3,166
43,050	43,100	3,022	2,726	46,050	46,100	3,256	2,948	49,050	49,100	3,490	3,170
43,100	43,150	3,026	2,730	46,100	46,150	3,260	2,952	49,100	49,150	3,494	3,174
43,150	43,200	3,030	2,733	46,150	46,200	3,264	2,955	49,150	49,200	3,498	3,177
43,200	43,250	3,034	2,737	46,200	46,250	3,268	2,959	49,200	49,250	3,502	3,181
43,250	43,300	3,038	2,741	46,250	46,300	3,272	2,963	49,250	49,300	3,506	3,185
43,300	43,350	3,042	2,744	46,300	46,350	3,276	2,966	49,300	49,350	3,510	3,188
43,350	43,400	3,045	2,748	46,350	46,400	3,279	2,970	49,350	49,400	3,513	3,192
43,400	43,450	3,049	2,752	46,400	46,450	3,283	2,974	49,400	49,450	3,517	3,196
43,450	43,500	3,053	2,756	46,450	46,500	3,287	2,978	49,450	49,500	3,521	3,200
43,500	43,550	3,057	2,759	46,500	46,550	3,291	2,981	49,500	49,550	3,525	3,203
43,550	43,600	3,061	2,763	46,550	46,600	3,295	2,985	49,550	49,600	3,529	3,207
43,600	43,650	3,065	2,767	46,600	46,650	3,299	2,989	49,600	49,650	3,533	3,211
43,650	43,700	3,069	2,770	46,650	46,700	3,303	2,992	49,650	49,700	3,537	3,214
43,700	43,750	3,073	2,774	46,700	46,750	3,307	2,996	49,700	49,750	3,541	3,218
43,750	43,800	3,077	2,778	46,750	46,800	3,311	3,000	49,750	49,800	3,545	3,222
43,800	43,850	3,081	2,781	46,800	46,850	3,315	3,003	49,800	49,850	3,549	3,225
43,850	43,900	3,084	2,785	46,850	46,900	3,318	3,007	49,850	49,900	3,552	3,229
43,900	43,950	3,088	2,789	46,900	46,950	3,322	3,011	49,900	49,950	3,556	3,233
43,950	44,000	3,092	2,793	46,950	47,000	3,326	3,015	49,950	50,000	3,560	3,237
<b>\$44,000</b>				<b>\$47,000</b>				<b>\$50,000</b>			
44,000	44,050	3,096	2,796	47,000	47,050	3,330	3,018	50,000	50,050	3,564	3,240
44,050	44,100	3,100	2,800	47,050	47,100	3,334	3,022	50,050	50,100	3,568	3,244
44,100	44,150	3,104	2,804	47,100	47,150	3,338	3,026	50,100	50,150	3,572	3,248
44,150	44,200	3,108	2,807	47,150	47,200	3,342	3,029	50,150	50,200	3,576	3,251
44,200	44,250	3,112	2,811	47,200	47,250	3,346	3,033	50,200	50,250	3,580	3,255
44,250	44,300	3,116	2,815	47,250	47,300	3,350	3,037	50,250	50,300	3,584	3,259
44,300	44,350	3,120	2,818	47,300	47,350	3,354	3,040	50,300	50,350	3,588	3,262
44,350	44,400	3,123	2,822	47,350	47,400	3,357	3,044	50,350	50,400	3,591	3,266
44,400	44,450	3,127	2,826	47,400	47,450	3,361	3,048	50,400	50,450	3,595	3,270
44,450	44,500	3,131	2,830	47,450	47,500	3,365	3,052	50,450	50,500	3,599	3,274
44,500	44,550	3,135	2,833	47,500	47,550	3,369	3,055	50,500	50,550	3,603	3,277
44,550	44,600	3,139	2,837	47,550	47,600	3,373	3,059	50,550	50,600	3,607	3,281
44,600	44,650	3,143	2,841	47,600	47,650	3,377	3,063	50,600	50,650	3,611	3,285
44,650	44,700	3,147	2,844	47,650	47,700	3,381	3,066	50,650	50,700	3,615	3,288
44,700	44,750	3,151	2,848	47,700	47,750	3,385	3,070	50,700	50,750	3,619	3,292
44,750	44,800	3,155	2,852	47,750	47,800	3,389	3,074	50,750	50,800	3,623	3,296
44,800	44,850	3,159	2,855	47,800	47,850	3,393	3,077	50,800	50,850	3,627	3,299
44,850	44,900	3,162	2,859	47,850	47,900	3,396	3,081	50,850	50,900	3,630	3,303
44,900	44,950	3,166	2,863	47,900	47,950	3,400	3,085	50,900	50,950	3,634	3,307
44,950	45,000	3,170	2,867	47,950	48,000	3,404	3,089	50,950	51,000	3,638	3,311

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,642	3,314	54,000	54,050	3,876	3,538	57,000	57,050	4,110	3,772
51,050	51,100	3,646	3,318	54,050	54,100	3,880	3,542	57,050	57,100	4,114	3,776
51,100	51,150	3,650	3,322	54,100	54,150	3,884	3,546	57,100	57,150	4,118	3,780
51,150	51,200	3,654	3,325	54,150	54,200	3,888	3,550	57,150	57,200	4,122	3,784
51,200	51,250	3,658	3,329	54,200	54,250	3,892	3,554	57,200	57,250	4,126	3,788
51,250	51,300	3,662	3,333	54,250	54,300	3,896	3,558	57,250	57,300	4,130	3,792
51,300	51,350	3,666	3,336	54,300	54,350	3,900	3,562	57,300	57,350	4,134	3,796
51,350	51,400	3,669	3,340	54,350	54,400	3,903	3,566	57,350	57,400	4,137	3,800
51,400	51,450	3,673	3,344	54,400	54,450	3,907	3,569	57,400	57,450	4,141	3,803
51,450	51,500	3,677	3,348	54,450	54,500	3,911	3,573	57,450	57,500	4,145	3,807
51,500	51,550	3,681	3,351	54,500	54,550	3,915	3,577	57,500	57,550	4,149	3,811
51,550	51,600	3,685	3,355	54,550	54,600	3,919	3,581	57,550	57,600	4,153	3,815
51,600	51,650	3,689	3,359	54,600	54,650	3,923	3,585	57,600	57,650	4,157	3,819
51,650	51,700	3,693	3,362	54,650	54,700	3,927	3,589	57,650	57,700	4,161	3,823
51,700	51,750	3,697	3,366	54,700	54,750	3,931	3,593	57,700	57,750	4,165	3,827
51,750	51,800	3,701	3,370	54,750	54,800	3,935	3,597	57,750	57,800	4,169	3,831
51,800	51,850	3,705	3,373	54,800	54,850	3,939	3,601	57,800	57,850	4,173	3,835
51,850	51,900	3,708	3,377	54,850	54,900	3,942	3,605	57,850	57,900	4,176	3,839
51,900	51,950	3,712	3,381	54,900	54,950	3,946	3,608	57,900	57,950	4,180	3,842
51,950	52,000	3,716	3,385	54,950	55,000	3,950	3,612	57,950	58,000	4,184	3,846
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,720	3,388	55,000	55,050	3,954	3,616	58,000	58,050	4,188	3,850
52,050	52,100	3,724	3,392	55,050	55,100	3,958	3,620	58,050	58,100	4,192	3,854
52,100	52,150	3,728	3,396	55,100	55,150	3,962	3,624	58,100	58,150	4,196	3,858
52,150	52,200	3,732	3,399	55,150	55,200	3,966	3,628	58,150	58,200	4,200	3,862
52,200	52,250	3,736	3,403	55,200	55,250	3,970	3,632	58,200	58,250	4,204	3,866
52,250	52,300	3,740	3,407	55,250	55,300	3,974	3,636	58,250	58,300	4,208	3,870
52,300	52,350	3,744	3,410	55,300	55,350	3,978	3,640	58,300	58,350	4,212	3,874
52,350	52,400	3,747	3,414	55,350	55,400	3,981	3,644	58,350	58,400	4,215	3,878
52,400	52,450	3,751	3,418	55,400	55,450	3,985	3,647	58,400	58,450	4,219	3,881
52,450	52,500	3,755	3,422	55,450	55,500	3,989	3,651	58,450	58,500	4,223	3,885
52,500	52,550	3,759	3,425	55,500	55,550	3,993	3,655	58,500	58,550	4,227	3,889
52,550	52,600	3,763	3,429	55,550	55,600	3,997	3,659	58,550	58,600	4,231	3,893
52,600	52,650	3,767	3,433	55,600	55,650	4,001	3,663	58,600	58,650	4,235	3,897
52,650	52,700	3,771	3,436	55,650	55,700	4,005	3,667	58,650	58,700	4,239	3,901
52,700	52,750	3,775	3,440	55,700	55,750	4,009	3,671	58,700	58,750	4,243	3,905
52,750	52,800	3,779	3,444	55,750	55,800	4,013	3,675	58,750	58,800	4,247	3,909
52,800	52,850	3,783	3,447	55,800	55,850	4,017	3,679	58,800	58,850	4,251	3,913
52,850	52,900	3,786	3,451	55,850	55,900	4,020	3,683	58,850	58,900	4,254	3,917
52,900	52,950	3,790	3,455	55,900	55,950	4,024	3,686	58,900	58,950	4,258	3,920
52,950	53,000	3,794	3,459	55,950	56,000	4,028	3,690	58,950	59,000	4,262	3,924
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,798	3,462	56,000	56,050	4,032	3,694	59,000	59,050	4,266	3,928
53,050	53,100	3,802	3,466	56,050	56,100	4,036	3,698	59,050	59,100	4,270	3,932
53,100	53,150	3,806	3,470	56,100	56,150	4,040	3,702	59,100	59,150	4,274	3,936
53,150	53,200	3,810	3,473	56,150	56,200	4,044	3,706	59,150	59,200	4,278	3,940
53,200	53,250	3,814	3,477	56,200	56,250	4,048	3,710	59,200	59,250	4,282	3,944
53,250	53,300	3,818	3,481	56,250	56,300	4,052	3,714	59,250	59,300	4,286	3,948
53,300	53,350	3,822	3,484	56,300	56,350	4,056	3,718	59,300	59,350	4,290	3,952
53,350	53,400	3,825	3,488	56,350	56,400	4,059	3,722	59,350	59,400	4,293	3,956
53,400	53,450	3,829	3,492	56,400	56,450	4,063	3,725	59,400	59,450	4,297	3,959
53,450	53,500	3,833	3,496	56,450	56,500	4,067	3,729	59,450	59,500	4,301	3,963
53,500	53,550	3,837	3,499	56,500	56,550	4,071	3,733	59,500	59,550	4,305	3,967
53,550	53,600	3,841	3,503	56,550	56,600	4,075	3,737	59,550	59,600	4,309	3,971
53,600	53,650	3,845	3,507	56,600	56,650	4,079	3,741	59,600	59,650	4,313	3,975
53,650	53,700	3,849	3,511	56,650	56,700	4,083	3,745	59,650	59,700	4,317	3,979
53,700	53,750	3,853	3,515	56,700	56,750	4,087	3,749	59,700	59,750	4,321	3,983
53,750	53,800	3,857	3,519	56,750	56,800	4,091	3,753	59,750	59,800	4,325	3,987
53,800	53,850	3,861	3,523	56,800	56,850	4,095	3,757	59,800	59,850	4,329	3,991
53,850	53,900	3,864	3,527	56,850	56,900	4,098	3,761	59,850	59,900	4,332	3,995
53,900	53,950	3,868	3,530	56,900	56,950	4,102	3,764	59,900	59,950	4,336	3,998
53,950	54,000	3,872	3,534	56,950	57,000	4,106	3,768	59,950	60,000	4,340	4,002

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$60,000</b>		Your tax is --		<b>\$63,000</b>		Your tax is --		<b>\$66,000</b>		Your tax is --	
60,000	60,050	4,344	4,006	63,000	63,050	4,578	4,240	66,000	66,050	4,812	4,474
60,050	60,100	4,348	4,010	63,050	63,100	4,582	4,244	66,050	66,100	4,816	4,478
60,100	60,150	4,352	4,014	63,100	63,150	4,586	4,248	66,100	66,150	4,820	4,482
60,150	60,200	4,356	4,018	63,150	63,200	4,590	4,252	66,150	66,200	4,824	4,486
60,200	60,250	4,360	4,022	63,200	63,250	4,594	4,256	66,200	66,250	4,828	4,490
60,250	60,300	4,364	4,026	63,250	63,300	4,598	4,260	66,250	66,300	4,832	4,494
60,300	60,350	4,368	4,030	63,300	63,350	4,602	4,264	66,300	66,350	4,836	4,498
60,350	60,400	4,371	4,034	63,350	63,400	4,605	4,268	66,350	66,400	4,839	4,502
60,400	60,450	4,375	4,037	63,400	63,450	4,609	4,271	66,400	66,450	4,843	4,505
60,450	60,500	4,379	4,041	63,450	63,500	4,613	4,275	66,450	66,500	4,847	4,509
60,500	60,550	4,383	4,045	63,500	63,550	4,617	4,279	66,500	66,550	4,851	4,513
60,550	60,600	4,387	4,049	63,550	63,600	4,621	4,283	66,550	66,600	4,855	4,517
60,600	60,650	4,391	4,053	63,600	63,650	4,625	4,287	66,600	66,650	4,859	4,521
60,650	60,700	4,395	4,057	63,650	63,700	4,629	4,291	66,650	66,700	4,863	4,525
60,700	60,750	4,399	4,061	63,700	63,750	4,633	4,295	66,700	66,750	4,867	4,529
60,750	60,800	4,403	4,065	63,750	63,800	4,637	4,299	66,750	66,800	4,871	4,533
60,800	60,850	4,407	4,069	63,800	63,850	4,641	4,303	66,800	66,850	4,875	4,537
60,850	60,900	4,410	4,073	63,850	63,900	4,644	4,307	66,850	66,900	4,878	4,541
60,900	60,950	4,414	4,076	63,900	63,950	4,648	4,310	66,900	66,950	4,882	4,544
60,950	61,000	4,418	4,080	63,950	64,000	4,652	4,314	66,950	67,000	4,886	4,548
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	4,422	4,084	64,000	64,050	4,656	4,318	67,000	67,050	4,890	4,552
61,050	61,100	4,426	4,088	64,050	64,100	4,660	4,322	67,050	67,100	4,894	4,556
61,100	61,150	4,430	4,092	64,100	64,150	4,664	4,326	67,100	67,150	4,898	4,560
61,150	61,200	4,434	4,096	64,150	64,200	4,668	4,330	67,150	67,200	4,902	4,564
61,200	61,250	4,438	4,100	64,200	64,250	4,672	4,334	67,200	67,250	4,906	4,568
61,250	61,300	4,442	4,104	64,250	64,300	4,676	4,338	67,250	67,300	4,910	4,572
61,300	61,350	4,446	4,108	64,300	64,350	4,680	4,342	67,300	67,350	4,914	4,576
61,350	61,400	4,449	4,112	64,350	64,400	4,683	4,346	67,350	67,400	4,917	4,580
61,400	61,450	4,453	4,115	64,400	64,450	4,687	4,349	67,400	67,450	4,921	4,583
61,450	61,500	4,457	4,119	64,450	64,500	4,691	4,353	67,450	67,500	4,925	4,587
61,500	61,550	4,461	4,123	64,500	64,550	4,695	4,357	67,500	67,550	4,929	4,591
61,550	61,600	4,465	4,127	64,550	64,600	4,699	4,361	67,550	67,600	4,933	4,595
61,600	61,650	4,469	4,131	64,600	64,650	4,703	4,365	67,600	67,650	4,937	4,599
61,650	61,700	4,473	4,135	64,650	64,700	4,707	4,369	67,650	67,700	4,941	4,603
61,700	61,750	4,477	4,139	64,700	64,750	4,711	4,373	67,700	67,750	4,945	4,607
61,750	61,800	4,481	4,143	64,750	64,800	4,715	4,377	67,750	67,800	4,949	4,611
61,800	61,850	4,485	4,147	64,800	64,850	4,719	4,381	67,800	67,850	4,953	4,615
61,850	61,900	4,488	4,151	64,850	64,900	4,722	4,385	67,850	67,900	4,956	4,619
61,900	61,950	4,492	4,154	64,900	64,950	4,726	4,388	67,900	67,950	4,960	4,622
61,950	62,000	4,496	4,158	64,950	65,000	4,730	4,392	67,950	68,000	4,964	4,626
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	4,500	4,162	65,000	65,050	4,734	4,396	68,000	68,050	4,968	4,630
62,050	62,100	4,504	4,166	65,050	65,100	4,738	4,400	68,050	68,100	4,972	4,634
62,100	62,150	4,508	4,170	65,100	65,150	4,742	4,404	68,100	68,150	4,976	4,638
62,150	62,200	4,512	4,174	65,150	65,200	4,746	4,408	68,150	68,200	4,980	4,642
62,200	62,250	4,516	4,178	65,200	65,250	4,750	4,412	68,200	68,250	4,984	4,646
62,250	62,300	4,520	4,182	65,250	65,300	4,754	4,416	68,250	68,300	4,988	4,650
62,300	62,350	4,524	4,186	65,300	65,350	4,758	4,420	68,300	68,350	4,992	4,654
62,350	62,400	4,527	4,190	65,350	65,400	4,761	4,424	68,350	68,400	4,995	4,658
62,400	62,450	4,531	4,193	65,400	65,450	4,765	4,427	68,400	68,450	4,999	4,661
62,450	62,500	4,535	4,197	65,450	65,500	4,769	4,431	68,450	68,500	5,003	4,665
62,500	62,550	4,539	4,201	65,500	65,550	4,773	4,435	68,500	68,550	5,007	4,669
62,550	62,600	4,543	4,205	65,550	65,600	4,777	4,439	68,550	68,600	5,011	4,673
62,600	62,650	4,547	4,209	65,600	65,650	4,781	4,443	68,600	68,650	5,015	4,677
62,650	62,700	4,551	4,213	65,650	65,700	4,785	4,447	68,650	68,700	5,019	4,681
62,700	62,750	4,555	4,217	65,700	65,750	4,789	4,451	68,700	68,750	5,023	4,685
62,750	62,800	4,559	4,221	65,750	65,800	4,793	4,455	68,750	68,800	5,027	4,689
62,800	62,850	4,563	4,225	65,800	65,850	4,797	4,459	68,800	68,850	5,031	4,693
62,850	62,900	4,566	4,229	65,850	65,900	4,800	4,463	68,850	68,900	5,034	4,697
62,900	62,950	4,570	4,232	65,900	65,950	4,804	4,466	68,900	68,950	5,038	4,700
62,950	63,000	4,574	4,236	65,950	66,000	4,808	4,470	68,950	69,000	5,042	4,704

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$69,000</b>		Your tax is --		<b>\$72,000</b>		Your tax is --		<b>\$75,000</b>		Your tax is --	
69,000	69,050	5,046	4,708	72,000	72,050	5,280	4,942	75,000	75,050	5,514	5,176
69,050	69,100	5,050	4,712	72,050	72,100	5,284	4,946	75,050	75,100	5,518	5,180
69,100	69,150	5,054	4,716	72,100	72,150	5,288	4,950	75,100	75,150	5,522	5,184
69,150	69,200	5,058	4,720	72,150	72,200	5,292	4,954	75,150	75,200	5,526	5,188
69,200	69,250	5,062	4,724	72,200	72,250	5,296	4,958	75,200	75,250	5,530	5,192
69,250	69,300	5,066	4,728	72,250	72,300	5,300	4,962	75,250	75,300	5,534	5,196
69,300	69,350	5,070	4,732	72,300	72,350	5,304	4,966	75,300	75,350	5,538	5,200
69,350	69,400	5,073	4,736	72,350	72,400	5,307	4,970	75,350	75,400	5,541	5,204
69,400	69,450	5,077	4,739	72,400	72,450	5,311	4,973	75,400	75,450	5,545	5,207
69,450	69,500	5,081	4,743	72,450	72,500	5,315	4,977	75,450	75,500	5,549	5,211
69,500	69,550	5,085	4,747	72,500	72,550	5,319	4,981	75,500	75,550	5,553	5,215
69,550	69,600	5,089	4,751	72,550	72,600	5,323	4,985	75,550	75,600	5,557	5,219
69,600	69,650	5,093	4,755	72,600	72,650	5,327	4,989	75,600	75,650	5,561	5,223
69,650	69,700	5,097	4,759	72,650	72,700	5,331	4,993	75,650	75,700	5,565	5,227
69,700	69,750	5,101	4,763	72,700	72,750	5,335	4,997	75,700	75,750	5,569	5,231
69,750	69,800	5,105	4,767	72,750	72,800	5,339	5,001	75,750	75,800	5,573	5,235
69,800	69,850	5,109	4,771	72,800	72,850	5,343	5,005	75,800	75,850	5,577	5,239
69,850	69,900	5,112	4,775	72,850	72,900	5,346	5,009	75,850	75,900	5,580	5,243
69,900	69,950	5,116	4,778	72,900	72,950	5,350	5,012	75,900	75,950	5,584	5,246
69,950	70,000	5,120	4,782	72,950	73,000	5,354	5,016	75,950	76,000	5,588	5,250
<b>\$70,000</b>		Your tax is --		<b>\$73,000</b>		Your tax is --		<b>\$76,000</b>		Your tax is --	
70,000	70,050	5,124	4,786	73,000	73,050	5,358	5,020	76,000	76,050	5,592	5,254
70,050	70,100	5,128	4,790	73,050	73,100	5,362	5,024	76,050	76,100	5,596	5,258
70,100	70,150	5,132	4,794	73,100	73,150	5,366	5,028	76,100	76,150	5,600	5,262
70,150	70,200	5,136	4,798	73,150	73,200	5,370	5,032	76,150	76,200	5,604	5,266
70,200	70,250	5,140	4,802	73,200	73,250	5,374	5,036	76,200	76,250	5,608	5,270
70,250	70,300	5,144	4,806	73,250	73,300	5,378	5,040	76,250	76,300	5,612	5,274
70,300	70,350	5,148	4,810	73,300	73,350	5,382	5,044	76,300	76,350	5,616	5,278
70,350	70,400	5,151	4,814	73,350	73,400	5,385	5,048	76,350	76,400	5,619	5,282
70,400	70,450	5,155	4,817	73,400	73,450	5,389	5,051	76,400	76,450	5,623	5,285
70,450	70,500	5,159	4,821	73,450	73,500	5,393	5,055	76,450	76,500	5,627	5,289
70,500	70,550	5,163	4,825	73,500	73,550	5,397	5,059	76,500	76,550	5,631	5,293
70,550	70,600	5,167	4,829	73,550	73,600	5,401	5,063	76,550	76,600	5,635	5,297
70,600	70,650	5,171	4,833	73,600	73,650	5,405	5,067	76,600	76,650	5,639	5,301
70,650	70,700	5,175	4,837	73,650	73,700	5,409	5,071	76,650	76,700	5,643	5,305
70,700	70,750	5,179	4,841	73,700	73,750	5,413	5,075	76,700	76,750	5,647	5,309
70,750	70,800	5,183	4,845	73,750	73,800	5,417	5,079	76,750	76,800	5,651	5,313
70,800	70,850	5,187	4,849	73,800	73,850	5,421	5,083	76,800	76,850	5,655	5,317
70,850	70,900	5,190	4,853	73,850	73,900	5,424	5,087	76,850	76,900	5,658	5,321
70,900	70,950	5,194	4,856	73,900	73,950	5,428	5,090	76,900	76,950	5,662	5,324
70,950	71,000	5,198	4,860	73,950	74,000	5,432	5,094	76,950	77,000	5,666	5,328
<b>\$71,000</b>		Your tax is --		<b>\$74,000</b>		Your tax is --		<b>\$77,000</b>		Your tax is --	
71,000	71,050	5,202	4,864	74,000	74,050	5,436	5,098	77,000	77,050	5,670	5,332
71,050	71,100	5,206	4,868	74,050	74,100	5,440	5,102	77,050	77,100	5,674	5,336
71,100	71,150	5,210	4,872	74,100	74,150	5,444	5,106	77,100	77,150	5,678	5,340
71,150	71,200	5,214	4,876	74,150	74,200	5,448	5,110	77,150	77,200	5,682	5,344
71,200	71,250	5,218	4,880	74,200	74,250	5,452	5,114	77,200	77,250	5,686	5,348
71,250	71,300	5,222	4,884	74,250	74,300	5,456	5,118	77,250	77,300	5,690	5,352
71,300	71,350	5,226	4,888	74,300	74,350	5,460	5,122	77,300	77,350	5,694	5,356
71,350	71,400	5,229	4,892	74,350	74,400	5,463	5,126	77,350	77,400	5,697	5,360
71,400	71,450	5,233	4,895	74,400	74,450	5,467	5,129	77,400	77,450	5,701	5,363
71,450	71,500	5,237	4,899	74,450	74,500	5,471	5,133	77,450	77,500	5,705	5,367
71,500	71,550	5,241	4,903	74,500	74,550	5,475	5,137	77,500	77,550	5,709	5,371
71,550	71,600	5,245	4,907	74,550	74,600	5,479	5,141	77,550	77,600	5,713	5,375
71,600	71,650	5,249	4,911	74,600	74,650	5,483	5,145	77,600	77,650	5,717	5,379
71,650	71,700	5,253	4,915	74,650	74,700	5,487	5,149	77,650	77,700	5,721	5,383
71,700	71,750	5,257	4,919	74,700	74,750	5,491	5,153	77,700	77,750	5,725	5,387
71,750	71,800	5,261	4,923	74,750	74,800	5,495	5,157	77,750	77,800	5,729	5,391
71,800	71,850	5,265	4,927	74,800	74,850	5,499	5,161	77,800	77,850	5,733	5,395
71,850	71,900	5,268	4,931	74,850	74,900	5,502	5,165	77,850	77,900	5,736	5,399
71,900	71,950	5,272	4,934	74,900	74,950	5,506	5,168	77,900	77,950	5,740	5,402
71,950	72,000	5,276	4,938	74,950	75,000	5,510	5,172	77,950	78,000	5,744	5,406

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b> Your tax is --				<b>\$81,000</b> Your tax is --				<b>\$84,000</b> Your tax is --			
78,000	78,050	5,748	5,410	81,000	81,050	5,982	5,644	84,000	84,050	6,216	5,878
78,050	78,100	5,752	5,414	81,050	81,100	5,986	5,648	84,050	84,100	6,220	5,882
78,100	78,150	5,756	5,418	81,100	81,150	5,990	5,652	84,100	84,150	6,224	5,886
78,150	78,200	5,760	5,422	81,150	81,200	5,994	5,656	84,150	84,200	6,228	5,890
78,200	78,250	5,764	5,426	81,200	81,250	5,998	5,660	84,200	84,250	6,232	5,894
78,250	78,300	5,768	5,430	81,250	81,300	6,002	5,664	84,250	84,300	6,236	5,898
78,300	78,350	5,772	5,434	81,300	81,350	6,006	5,668	84,300	84,350	6,240	5,902
78,350	78,400	5,775	5,438	81,350	81,400	6,009	5,672	84,350	84,400	6,243	5,906
78,400	78,450	5,779	5,441	81,400	81,450	6,013	5,675	84,400	84,450	6,247	5,909
78,450	78,500	5,783	5,445	81,450	81,500	6,017	5,679	84,450	84,500	6,251	5,913
78,500	78,550	5,787	5,449	81,500	81,550	6,021	5,683	84,500	84,550	6,255	5,917
78,550	78,600	5,791	5,453	81,550	81,600	6,025	5,687	84,550	84,600	6,259	5,921
78,600	78,650	5,795	5,457	81,600	81,650	6,029	5,691	84,600	84,650	6,263	5,925
78,650	78,700	5,799	5,461	81,650	81,700	6,033	5,695	84,650	84,700	6,267	5,929
78,700	78,750	5,803	5,465	81,700	81,750	6,037	5,699	84,700	84,750	6,271	5,933
78,750	78,800	5,807	5,469	81,750	81,800	6,041	5,703	84,750	84,800	6,275	5,937
78,800	78,850	5,811	5,473	81,800	81,850	6,045	5,707	84,800	84,850	6,279	5,941
78,850	78,900	5,814	5,477	81,850	81,900	6,048	5,711	84,850	84,900	6,282	5,945
78,900	78,950	5,818	5,480	81,900	81,950	6,052	5,714	84,900	84,950	6,286	5,948
78,950	79,000	5,822	5,484	81,950	82,000	6,056	5,718	84,950	85,000	6,290	5,952
<b>\$79,000</b> Your tax is --				<b>\$82,000</b> Your tax is --				<b>\$85,000</b> Your tax is --			
79,000	79,050	5,826	5,488	82,000	82,050	6,060	5,722	85,000	85,050	6,294	5,956
79,050	79,100	5,830	5,492	82,050	82,100	6,064	5,726	85,050	85,100	6,298	5,960
79,100	79,150	5,834	5,496	82,100	82,150	6,068	5,730	85,100	85,150	6,302	5,964
79,150	79,200	5,838	5,500	82,150	82,200	6,072	5,734	85,150	85,200	6,306	5,968
79,200	79,250	5,842	5,504	82,200	82,250	6,076	5,738	85,200	85,250	6,310	5,972
79,250	79,300	5,846	5,508	82,250	82,300	6,080	5,742	85,250	85,300	6,314	5,976
79,300	79,350	5,850	5,512	82,300	82,350	6,084	5,746	85,300	85,350	6,318	5,980
79,350	79,400	5,853	5,516	82,350	82,400	6,087	5,750	85,350	85,400	6,321	5,984
79,400	79,450	5,857	5,519	82,400	82,450	6,091	5,753	85,400	85,450	6,325	5,987
79,450	79,500	5,861	5,523	82,450	82,500	6,095	5,757	85,450	85,500	6,329	5,991
79,500	79,550	5,865	5,527	82,500	82,550	6,099	5,761	85,500	85,550	6,333	5,995
79,550	79,600	5,869	5,531	82,550	82,600	6,103	5,765	85,550	85,600	6,337	5,999
79,600	79,650	5,873	5,535	82,600	82,650	6,107	5,769	85,600	85,650	6,341	6,003
79,650	79,700	5,877	5,539	82,650	82,700	6,111	5,773	85,650	85,700	6,345	6,007
79,700	79,750	5,881	5,543	82,700	82,750	6,115	5,777	85,700	85,750	6,349	6,011
79,750	79,800	5,885	5,547	82,750	82,800	6,119	5,781	85,750	85,800	6,353	6,015
79,800	79,850	5,889	5,551	82,800	82,850	6,123	5,785	85,800	85,850	6,357	6,019
79,850	79,900	5,892	5,555	82,850	82,900	6,126	5,789	85,850	85,900	6,360	6,023
79,900	79,950	5,896	5,558	82,900	82,950	6,130	5,792	85,900	85,950	6,364	6,026
79,950	80,000	5,900	5,562	82,950	83,000	6,134	5,796	85,950	86,000	6,368	6,030
<b>\$80,000</b> Your tax is --				<b>\$83,000</b> Your tax is --				<b>\$86,000</b> Your tax is --			
80,000	80,050	5,904	5,566	83,000	83,050	6,138	5,800	86,000	86,050	6,372	6,034
80,050	80,100	5,908	5,570	83,050	83,100	6,142	5,804	86,050	86,100	6,376	6,038
80,100	80,150	5,912	5,574	83,100	83,150	6,146	5,808	86,100	86,150	6,380	6,042
80,150	80,200	5,916	5,578	83,150	83,200	6,150	5,812	86,150	86,200	6,384	6,046
80,200	80,250	5,920	5,582	83,200	83,250	6,154	5,816	86,200	86,250	6,388	6,050
80,250	80,300	5,924	5,586	83,250	83,300	6,158	5,820	86,250	86,300	6,392	6,054
80,300	80,350	5,928	5,590	83,300	83,350	6,162	5,824	86,300	86,350	6,396	6,058
80,350	80,400	5,931	5,594	83,350	83,400	6,165	5,828	86,350	86,400	6,399	6,062
80,400	80,450	5,935	5,597	83,400	83,450	6,169	5,831	86,400	86,450	6,403	6,065
80,450	80,500	5,939	5,601	83,450	83,500	6,173	5,835	86,450	86,500	6,407	6,069
80,500	80,550	5,943	5,605	83,500	83,550	6,177	5,839	86,500	86,550	6,411	6,073
80,550	80,600	5,947	5,609	83,550	83,600	6,181	5,843	86,550	86,600	6,415	6,077
80,600	80,650	5,951	5,613	83,600	83,650	6,185	5,847	86,600	86,650	6,419	6,081
80,650	80,700	5,955	5,617	83,650	83,700	6,189	5,851	86,650	86,700	6,423	6,085
80,700	80,750	5,959	5,621	83,700	83,750	6,193	5,855	86,700	86,750	6,427	6,089
80,750	80,800	5,963	5,625	83,750	83,800	6,197	5,859	86,750	86,800	6,431	6,093
80,800	80,850	5,967	5,629	83,800	83,850	6,201	5,863	86,800	86,850	6,435	6,097
80,850	80,900	5,970	5,633	83,850	83,900	6,204	5,867	86,850	86,900	6,438	6,101
80,900	80,950	5,974	5,636	83,900	83,950	6,208	5,870	86,900	86,950	6,442	6,104
80,950	81,000	5,978	5,640	83,950	84,000	6,212	5,874	86,950	87,000	6,446	6,108

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b> Your tax is --				<b>\$90,000</b> Your tax is --				<b>\$93,000</b> Your tax is --			
87,000	87,050	6,450	6,112	90,000	90,050	6,684	6,346	93,000	93,050	6,918	6,580
87,050	87,100	6,454	6,116	90,050	90,100	6,688	6,350	93,050	93,100	6,922	6,584
87,100	87,150	6,458	6,120	90,100	90,150	6,692	6,354	93,100	93,150	6,926	6,588
87,150	87,200	6,462	6,124	90,150	90,200	6,696	6,358	93,150	93,200	6,930	6,592
87,200	87,250	6,466	6,128	90,200	90,250	6,700	6,362	93,200	93,250	6,934	6,596
87,250	87,300	6,470	6,132	90,250	90,300	6,704	6,366	93,250	93,300	6,938	6,600
87,300	87,350	6,474	6,136	90,300	90,350	6,708	6,370	93,300	93,350	6,942	6,604
87,350	87,400	6,477	6,140	90,350	90,400	6,711	6,374	93,350	93,400	6,945	6,608
87,400	87,450	6,481	6,143	90,400	90,450	6,715	6,377	93,400	93,450	6,949	6,611
87,450	87,500	6,485	6,147	90,450	90,500	6,719	6,381	93,450	93,500	6,953	6,615
87,500	87,550	6,489	6,151	90,500	90,550	6,723	6,385	93,500	93,550	6,957	6,619
87,550	87,600	6,493	6,155	90,550	90,600	6,727	6,389	93,550	93,600	6,961	6,623
87,600	87,650	6,497	6,159	90,600	90,650	6,731	6,393	93,600	93,650	6,965	6,627
87,650	87,700	6,501	6,163	90,650	90,700	6,735	6,397	93,650	93,700	6,969	6,631
87,700	87,750	6,505	6,167	90,700	90,750	6,739	6,401	93,700	93,750	6,973	6,635
87,750	87,800	6,509	6,171	90,750	90,800	6,743	6,405	93,750	93,800	6,977	6,639
87,800	87,850	6,513	6,175	90,800	90,850	6,747	6,409	93,800	93,850	6,981	6,643
87,850	87,900	6,516	6,179	90,850	90,900	6,750	6,413	93,850	93,900	6,984	6,647
87,900	87,950	6,520	6,182	90,900	90,950	6,754	6,416	93,900	93,950	6,988	6,650
87,950	88,000	6,524	6,186	90,950	91,000	6,758	6,420	93,950	94,000	6,992	6,654
<b>\$88,000</b>				<b>\$91,000</b>				<b>\$94,000</b>			
88,000	88,050	6,528	6,190	91,000	91,050	6,762	6,424	94,000	94,050	6,996	6,658
88,050	88,100	6,532	6,194	91,050	91,100	6,766	6,428	94,050	94,100	7,000	6,662
88,100	88,150	6,536	6,198	91,100	91,150	6,770	6,432	94,100	94,150	7,004	6,666
88,150	88,200	6,540	6,202	91,150	91,200	6,774	6,436	94,150	94,200	7,008	6,670
88,200	88,250	6,544	6,206	91,200	91,250	6,778	6,440	94,200	94,250	7,012	6,674
88,250	88,300	6,548	6,210	91,250	91,300	6,782	6,444	94,250	94,300	7,016	6,678
88,300	88,350	6,552	6,214	91,300	91,350	6,786	6,448	94,300	94,350	7,020	6,682
88,350	88,400	6,555	6,218	91,350	91,400	6,789	6,452	94,350	94,400	7,023	6,686
88,400	88,450	6,559	6,221	91,400	91,450	6,793	6,455	94,400	94,450	7,027	6,689
88,450	88,500	6,563	6,225	91,450	91,500	6,797	6,459	94,450	94,500	7,031	6,693
88,500	88,550	6,567	6,229	91,500	91,550	6,801	6,463	94,500	94,550	7,035	6,697
88,550	88,600	6,571	6,233	91,550	91,600	6,805	6,467	94,550	94,600	7,039	6,701
88,600	88,650	6,575	6,237	91,600	91,650	6,809	6,471	94,600	94,650	7,043	6,705
88,650	88,700	6,579	6,241	91,650	91,700	6,813	6,475	94,650	94,700	7,047	6,709
88,700	88,750	6,583	6,245	91,700	91,750	6,817	6,479	94,700	94,750	7,051	6,713
88,750	88,800	6,587	6,249	91,750	91,800	6,821	6,483	94,750	94,800	7,055	6,717
88,800	88,850	6,591	6,253	91,800	91,850	6,825	6,487	94,800	94,850	7,059	6,721
88,850	88,900	6,594	6,257	91,850	91,900	6,828	6,491	94,850	94,900	7,062	6,725
88,900	88,950	6,598	6,260	91,900	91,950	6,832	6,494	94,900	94,950	7,066	6,728
88,950	89,000	6,602	6,264	91,950	92,000	6,836	6,498	94,950	95,000	7,070	6,732
<b>\$89,000</b>				<b>\$92,000</b>				<b>\$95,000</b>			
89,000	89,050	6,606	6,268	92,000	92,050	6,840	6,502	95,000	95,050	7,074	6,736
89,050	89,100	6,610	6,272	92,050	92,100	6,844	6,506	95,050	95,100	7,078	6,740
89,100	89,150	6,614	6,276	92,100	92,150	6,848	6,510	95,100	95,150	7,082	6,744
89,150	89,200	6,618	6,280	92,150	92,200	6,852	6,514	95,150	95,200	7,086	6,748
89,200	89,250	6,622	6,284	92,200	92,250	6,856	6,518	95,200	95,250	7,090	6,752
89,250	89,300	6,626	6,288	92,250	92,300	6,860	6,522	95,250	95,300	7,094	6,756
89,300	89,350	6,630	6,292	92,300	92,350	6,864	6,526	95,300	95,350	7,098	6,760
89,350	89,400	6,633	6,296	92,350	92,400	6,867	6,530	95,350	95,400	7,101	6,764
89,400	89,450	6,637	6,299	92,400	92,450	6,871	6,533	95,400	95,450	7,105	6,767
89,450	89,500	6,641	6,303	92,450	92,500	6,875	6,537	95,450	95,500	7,109	6,771
89,500	89,550	6,645	6,307	92,500	92,550	6,879	6,541	95,500	95,550	7,113	6,775
89,550	89,600	6,649	6,311	92,550	92,600	6,883	6,545	95,550	95,600	7,117	6,779
89,600	89,650	6,653	6,315	92,600	92,650	6,887	6,549	95,600	95,650	7,121	6,783
89,650	89,700	6,657	6,319	92,650	92,700	6,891	6,553	95,650	95,700	7,125	6,787
89,700	89,750	6,661	6,323	92,700	92,750	6,895	6,557	95,700	95,750	7,129	6,791
89,750	89,800	6,665	6,327	92,750	92,800	6,899	6,561	95,750	95,800	7,133	6,795
89,800	89,850	6,669	6,331	92,800	92,850	6,903	6,565	95,800	95,850	7,137	6,799
89,850	89,900	6,672	6,335	92,850	92,900	6,906	6,569	95,850	95,900	7,140	6,803
89,900	89,950	6,676	6,338	92,900	92,950	6,910	6,572	95,900	95,950	7,144	6,806
89,950	90,000	6,680	6,342	92,950	93,000	6,914	6,576	95,950	96,000	7,148	6,810

\*This column must also be used by a qualifying widow(er).

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$96,000</b> Your tax is --				<b>\$98,000</b> Your tax is --			
96,000	96,050	7,152	6,814	98,000	98,050	7,308	6,970
96,050	96,100	7,156	6,818	98,050	98,100	7,312	6,974
96,100	96,150	7,160	6,822	98,100	98,150	7,316	6,978
96,150	96,200	7,164	6,826	98,150	98,200	7,320	6,982
96,200	96,250	7,168	6,830	98,200	98,250	7,324	6,986
96,250	96,300	7,172	6,834	98,250	98,300	7,328	6,990
96,300	96,350	7,176	6,838	98,300	98,350	7,332	6,994
96,350	96,400	7,179	6,842	98,350	98,400	7,335	6,998
96,400	96,450	7,183	6,845	98,400	98,450	7,339	7,001
96,450	96,500	7,187	6,849	98,450	98,500	7,343	7,005
96,500	96,550	7,191	6,853	98,500	98,550	7,347	7,009
96,550	96,600	7,195	6,857	98,550	98,600	7,351	7,013
96,600	96,650	7,199	6,861	98,600	98,650	7,355	7,017
96,650	96,700	7,203	6,865	98,650	98,700	7,359	7,021
96,700	96,750	7,207	6,869	98,700	98,750	7,363	7,025
96,750	96,800	7,211	6,873	98,750	98,800	7,367	7,029
96,800	96,850	7,215	6,877	98,800	98,850	7,371	7,033
96,850	96,900	7,218	6,881	98,850	98,900	7,374	7,037
96,900	96,950	7,222	6,884	98,900	98,950	7,378	7,040
96,950	97,000	7,226	6,888	98,950	99,000	7,382	7,044
<b>\$97,000</b> Your tax is --				<b>\$99,000</b> Your tax is --			
97,000	97,050	7,230	6,892	99,000	99,050	7,386	7,048
97,050	97,100	7,234	6,896	99,050	99,100	7,390	7,052
97,100	97,150	7,238	6,900	99,100	99,150	7,394	7,056
97,150	97,200	7,242	6,904	99,150	99,200	7,398	7,060
97,200	97,250	7,246	6,908	99,200	99,250	7,402	7,064
97,250	97,300	7,250	6,912	99,250	99,300	7,406	7,068
97,300	97,350	7,254	6,916	99,300	99,350	7,410	7,072
97,350	97,400	7,257	6,920	99,350	99,400	7,413	7,076
97,400	97,450	7,261	6,923	99,400	99,450	7,417	7,079
97,450	97,500	7,265	6,927	99,450	99,500	7,421	7,083
97,500	97,550	7,269	6,931	99,500	99,550	7,425	7,087
97,550	97,600	7,273	6,935	99,550	99,600	7,429	7,091
97,600	97,650	7,277	6,939	99,600	99,650	7,433	7,095
97,650	97,700	7,281	6,943	99,650	99,700	7,437	7,099
97,700	97,750	7,285	6,947	99,700	99,750	7,441	7,103
97,750	97,800	7,289	6,951	99,750	99,800	7,445	7,107
97,800	97,850	7,293	6,955	99,800	99,850	7,449	7,111
97,850	97,900	7,296	6,959	99,850	99,900	7,452	7,115
97,900	97,950	7,300	6,962	99,900	99,950	7,456	7,118
97,950	98,000	7,304	6,966	99,950	100,000	7,460	7,122

\*This column must also be used by a qualifying widow(er).

# Tax Rate Schedules

Use the following schedules if your taxable income is \$100,000 or more.

## Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$7,460 plus 7.8% of the amount over \$100,000.

## Married Filing Joint Returns, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4, or 5, your tax is \$7,122 plus 7.8% of the amount over \$100,000.

Enter the tax on Form 40, line 20, or Form 43, line 42.