IDAHO

2013

Individual Income Tax

Forms and instructions for:

Form 40
Resident

Form 43
Part-Year or Nonresident

Form 39R
Supplemental Schedule (Resident)

Form 39NR
Supplemental Schedule (Part-Year or Nonresident)

For more information:

tax.idaho.gov

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

Hearing Impaired (TDD):
(800) 377-3529

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

WHAT'S NEW FOR 2013

CONFORMITY TO INTERNAL REVENUE CODE (IRC)
Idaho conforms to the IRC as of January 1, 2013. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

GROCERY CREDIT INCREASES
The grocery credit is now $80 per exemption if your taxable income is more than $1,000 and $100 per exemption if your taxable income is $1,000 or less.

LOSS RECOVERIES FOR PONZI TYPE SCHEMES
For tax years beginning after December 31, 2012, if a taxpayer recovers part of a loss that was not allowed as a deduction in calculating Idaho taxable income, a deduction is allowed for the loss recovery to the extent the recovery amount is included in federal taxable income in the current year.

CHANGE TO TECHNOLOGICAL EQUIPMENT DONATION DEDUCTION
The deduction for donations of technological equipment is limited to the lower of cost, fair market value or Idaho taxable income of the taxpayer.

CHANGE TO NET OPERATING LOSS CARRYBACKS
A net operating loss incurred in tax years beginning on or after January 1, 2013, will be subtracted in the twenty succeeding taxable years unless an amended return carrying the loss back is filed within one year of the end of the taxable year of the net operating loss that results in the carryback. If an amended return is filed to carry the loss back, the loss is applied to the two preceding taxable years and is limited to a maximum of $100,000. The requirement to check the box to forgo the carryback of the net operating loss is no longer applicable.

CHANGE TO IDAHO SOURCE INCOME — GUARANTEED PAYMENTS
For tax years beginning on or after January 1, 2013, guaranteed payments up to $250,000 in any calendar year to an individual partner are sourced as compensation for services. The amount in excess of $250,000 is sourced to Idaho based upon the partnership's Idaho apportionment factor.

All compensation paid to a retired partner is sourced to the partner's state of domicile.

CHANGE TO FEDERAL ITEMIZED DEDUCTION LIMITATION
The amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, has changed. For taxpayers under the age of 65, the required reduction is 10% of adjusted gross income. If the taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

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** 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**
- 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 non-taxable Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2013.

STATUS	GROSS INCOME
MARRIED:	
• filing separate returns	$ 3,900
• filing jointly, both spouses under 65	$ 20,000
• filing jointly, one spouse 65 or older	$ 21,200
• filing jointly, both spouses 65 or older	$ 22,400
HEAD OF HOUSEHOLD:	
• under 65	$ 12,850
• 65 or older	$ 14,350
SINGLE:	
• under 65	$ 10,000
• 65 or older	$ 11,500
QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:	
• under 65	$ 16,100
• 65 or older	$ 17,300

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 $1,000.
- Your earned income was over $6,100.
- Your gross income was more than the larger of:
  - $1,000, or
  - Your earned income (up to $5,750) plus $350.

☐ Yes. You must file a return if any of the following apply:
- Your earned income was over $7,600 ($9,100 if 65 or older and blind).
- Your unearned income was over $2,500 ($4,000 if 65 or older and blind).
- Your gross income was more than:

The larger of:	PLUS	This amount:
• $1,000, or • Your earned income (up to $5,750) plus $350.	}	$1,500 ($3,000 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 $1,000.
- Your earned income was over $6,100.
- Your gross income was more than the larger of:
  - $1,000, or
  - Your earned income (up to $5,750) plus $350.

☐ Yes. You must file a return if any of the following apply:
- Your earned income was over $7,300 ($8,500 if 65 or older and blind).
- Your unearned income was over $2,200 ($3,400 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:

The larger of:	PLUS	This amount:
• $1,000, or • Your earned income (up to $5,750) plus $350.	}	$1,200 ($2,400 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. Do not include a copy of your original return with the amended return.

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 was 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 2013 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 2013 and you didn't remarry in 2013, you can file a joint return. You can also file a joint return if your spouse died in 2014 before filing a 2013 return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. 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 when 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 15, 2014, 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 on our website at **tax.idaho.gov**.

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2014.

FILING STATUS
Your Idaho filing status must be the same as the filing status used on your federal return. This requirement does not apply to same sex couples who file a joint federal return; the State of Idaho does not recognize same sex marriages. If you filed a joint federal return as a same sex couple, compliance with Idaho law requires that each taxpayer:

- File an Idaho return as single or, if qualified, head of household for Idaho purposes, and
- Recompute your federal income tax return as if you had used either the single or, if qualified, head of household filing status, and
- Include those computations or your recomputed federal return with Idaho Form 40 or Form 43.

FILING YOUR RETURN
When To File
You must file your return and pay any income tax due:

- On or before April 15, 2014, for the calendar year 2013, 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
- Taxable Social Security benefits

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 2014.)

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.

GENERAL INFORMATION

For information see our website at **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.

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 regard 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)
A net operating loss incurred in tax years beginning on or after January 1, 2013, will be subtracted in the twenty succeeding taxable years unless an amended return carrying the loss back is filed within one year of the end of the taxable year of the net operating loss that results in the carryback. If an amended return is filed to carry the loss back, the loss is applied to the two preceding taxable years and is limited to a maximum of $100,000. The requirement to check the box to forgo the carryback of the net operating loss is no longer applicable.

For tax years beginning on or after January 1, 2000, and prior to January 1, 2013, the NOL generally must be carried back to the two preceeding years. The carryback is limited to a maximum of $100,000. Any remaining loss may be carried forward until used, but no longer than 20 years.

For tax years beginning prior to January 1, 2000, the NOL generally must be carried back to the three preceding years. The carryback is limited to a maximum of $100,000. Any remaining loss may be carried forward until used, but no longer than 15 years.

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**; 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.

GENERAL INFORMATION

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.

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 2013.
- 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.

FORM 40

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
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. Do not include a copy of your original return with the amended return.

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 amended 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 your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS
Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Lines 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 2013 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.

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, 2014, you may consider yourself 65 on December 31, 2013. 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 2013 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 2013 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, 1949; or were blind.

1. Enter the amount shown below for your filing status.
   - Single or married filing separately, enter $6,100.
   - Married filing jointly or qualifying widow(er), enter $12,200.
   - Head of household, enter $8,950 ..... _____
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 $350 to your earned income. Enter the total.
   No. Enter $1,000 ..... _____
4. Enter the smaller of line 1 or line 3. If born after January 1, 1949, and not blind, enter this amount on line 6. Otherwise, go to line 5 ..... _____
5. If born before January 2, 1949, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by $1,200 ($1,500 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.

LINE 18 EXEMPTIONS
Multiply $3,900 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. Include a copy of the Form K-1.

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 12. 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 2014 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 Children's Trust 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 life-long consequences of child abuse and neglect, 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.org**.

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) 272-4361.

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.idahofoodbankfund.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 $80 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 $100 per exemption.

You may claim an additional $20 if you are age 65 or older on December 31, 2013 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 $10.
   If qualified for the entire year, enter $120 ..... _____

   If under 65, multiply line 1 by $8.33.
   If qualified for the entire year, enter $100 ..... _____

Spouse (if joint return):
3. Number of qualified months ..... _____
4. If 65 or older, multiply line 3 by $10.
   If qualified for the entire year, enter $120 ..... _____

   If under 65, multiply line 3 by $8.33.
   If qualified for the entire year, enter $100 ..... _____

Resident dependents claimed on line 6c:
5. Enter $100 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____

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

Total credit allowed:
6. 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:
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 ..... _____

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

Total credit allowed:
6. 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**. The refund claim is due on or before April 15, 2014.

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). A spouse does not qualify as an immediate family member.

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 2012 return.

LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING
Although a pass-through entity is not required to withhold or pay income tax on an Idaho resident owner, in the event that it does, include the income tax withheld or paid 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.
- 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 2014 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**, 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 2014 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.

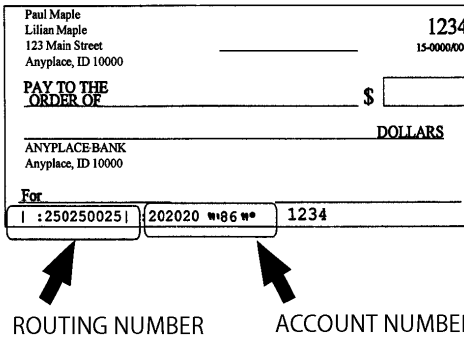
Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32.

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.



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. Do not include a copy of your original return with the amended return.

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 2013. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2013. 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 2013. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2013. 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 2013, 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 your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS
Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Lines 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 2013 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 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, visit our website at **tax.idaho.gov** to obtain a copy of the publication entitled "Residency Status and Idaho Source Income". 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 received 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, or 33, or on federal Form 1040A, line 18, 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 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, 2014, you may consider yourself 65 on December 31, 2013. 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.

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 2013. 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 2013 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, 1949; or were blind.

1. Enter the amount shown below for your filing status.
   - Single or married filing separately, enter $6,100.
   - Married filing jointly or qualifying widow(er), enter $12,200.
   - Head of household, enter $8,950 ..... _____
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 $350 to your earned income. Enter the total.
   No. Enter $1,000 ..... _____
4. Enter the smaller of line 1 or line 3. If born after January 1, 1949, and not blind, enter this amount on line 6. Otherwise, go to line 5 ..... _____
5. If born before January 2, 1949, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by $1,200 ($1,500 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 $3,900 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 12. 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.

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.

FORM 43

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 2014 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**.

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 Children's Trust 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 life-long consequences of child abuse and neglect, 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.org**.

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**.

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.idahofoodbankfund.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 $80 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 $100 per exemption.

You may claim an additional $20 if you are age 65 or older on December 31, 2013 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.

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.

FORM 43

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 $10.
   If under 65, multiply line 1 by $8.33 ..... _____

Spouse (if joint return):
3. Number of qualified months ..... _____
4. If 65 or older, multiply line 3 by $10.
   If under 65, multiply line 3 by $8.33 ..... _____

Resident dependents claimed on line 6c:
5. Enter $100 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____

(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 $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.

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**. The refund claim is due on or before April 15, 2014.

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). A spouse does not qualify as an immediate family member.

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.

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 2012 return.

LINE 66 PASS-THROUGH INCOME TAX WITHHELD/PAID BY ENTITY
Enter on the withheld line the amount of withholding reported on Form ID K-1, page 1, line c. Enter on the paid by entity 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 2014 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**, 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 2014 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

Or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

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.

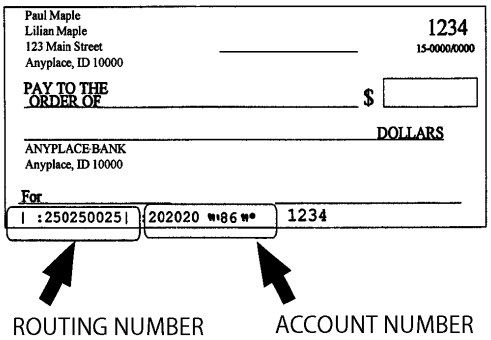
Enter the account number of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.

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



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
If you claimed a capital loss or carryover that was incurred from activities not taxable by Idaho or before you became an Idaho resident, enter on line 2 the amount used in calculating your net capital gain/loss reported on your federal Schedule D.

Example: For the current tax year you reported capital loss carryovers that were incurred before moving to Idaho totaling $40,000. These are used to offset $26,000 of Idaho capital gains earned in the current year, resulting in a capital loss allowed on the federal return of $3,000. For the current tax year, you must add back $29,000 on line 2 ($26,000 gain offset + $3,000 loss allowed). The remainder of the $11,000 loss carryover must be added back in future years to the extent allowed as a loss and used to offset gain.

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 5, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 7b.

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 4.

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.

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 6, net of the expenses related to the federal obligations from Form ID K-1, Part B, line 7c.

LINE 4 ENERGY EFFICIENCY UPGRADE
To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002. Energy efficiency upgrades means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. 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.
- Windows that replace less efficient existing windows.
- Storm windows
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

The amount charged for labor to install the energy efficiency upgrades is also deductible.

Storm doors no longer qualify for this deduction.

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 2010, 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 2013. 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.

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

If you're an unremarried widow or widower of a pensioner and receive qualifying survivor benefits, you may be eligible to claim the deduction. To qualify, you must be age 65 or older, or disabled and age 62 or older.

For this deduction, a disabled individual is someone who is recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget, a disabled veteran of any U.S. war whose disability is recognized as a service-connected disability of 10% or more, a veteran who receives a nonservice-connected disability pension, or a person who has physician-certified permanent disability with no expectation of improvement.

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 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. 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 that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social Security retirement system. 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.

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

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 2013 are:

Married filing jointly:
- age 65 or older $45,594
- age 62 or older and disabled $45,594

Single:
- age 65 or older $30,396
- age 62 or older and disabled $30,396

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

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

Enter the lesser of cost or 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 10. 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.

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** 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.

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. This includes the amounts deducted as self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

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
The amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 10% of adjusted gross income for taxpayers under the age of 65. If a taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

The following worksheet shows how the federal limitation 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. Age 65 or older, enter 7.5% of federal adjusted gross income. Under age 65, enter 10% 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 care 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 8.

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.

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.

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.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources 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. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 5. Otherwise, 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. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 9. Otherwise, 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 Form 39R, 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
- 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 5 and 7.

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.

- 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.

	Column A	Column B
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 4.

Column B: Include your apportioned share of other additions from Form ID K-1, Part B, line 4. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 4 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.

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
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.

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 6 net of the expenses related to the federal obligations from Form ID K-1, Part B, line 7 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 6 less expenses relating to U.S. interest on Form ID K-1, Part B, line 7. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 6 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 2013. 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.

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** 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 ENERGY EFFICIENCY UPGRADE
Columns A and B: To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002. Energy efficiency upgrades means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. 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.
- Windows that replace less efficient existing windows.
- Storm windows
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

The amount charged for labor to install the energy efficiency upgrades is also deductible.

Storm doors no longer qualify for this deduction.

LINE 17 TECHNOLOGICAL EQUIPMENT DONATION
Columns A and B: Enter the lesser of cost or 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 10. 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. This includes the amounts deducted as self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

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 10% of adjusted gross income for taxpayers under the age of 65. If a taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

The following worksheet shows how the federal limitation 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. Age 65 or older, enter 7.5% of federal adjusted gross income. Under age 65, enter 10% of federal adjusted gross income ..... _____
6. Medical expense deduction allowed on 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 care 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.

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 2010, 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 FOR QUALIFIED RETIREMENT BENEFITS
If you are age 65 or older, or disabled and age 62 or older, you may be able to deduct some of the qualifying retirement benefits and annuities you receive. You can't claim this deduction if you are married and file separately. If you're an unremarried widow or widower of a pensioner, and receive qualifying survivor benefits, you may be eligible to claim the deduction. To qualify, you must be age 65 or older, or disabled and age 62 or older.

For this deduction, a disabled individual is someone who is recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget, a disabled veteran of any U.S. war whose disability is recognized as a service-connected disability of 10% or more, a veteran who receives a nonservice-connected disability pension, or a person who has physician-certified permanent disability with no expectation of improvement.

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 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. 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 that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal

Social Security retirement system. 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.

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

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 2013 are:

Married filing jointly:
- age 65 or older $45,594
- age 62 or older and disabled $45,594

Single:
- age 65 or older $30,396
- age 62 or older and disabled $30,396

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

LINE 22a Enter $45,594 or $30,396, 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.

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 8.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 8. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 8 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.

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.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources 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.

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.

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.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources 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. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 5. Otherwise, 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. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 9. Otherwise, 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 Form 39NR, 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
- 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 QUALIFYING NEW EMPLOYEES
Idaho allows a credit for qualifying new employees.

Credit Allowed: Enter the allowable credit from Form 55, Part II, line 15. Include Form 55.

Carryover: Enter the amount of credit carryover to future years from Form 55, Part II, line 34.

LINE 5 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 6 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 7 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 8 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).

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 9 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 10 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 11 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT
You may claim this credit if you have qualifying biofuel infrastructure investment tax credit carryover from a previous year.

Credit Allowed: Enter the credit allowed from Form 71, line 26. Include Form 71.

Carryover: Enter the amount of credit carryover to future years from Form 71, line 27.

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.

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 $1,392. 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	1,631	1,388
25,350	25,400	1,635	1,392
25,400	25,450	1,638	1,395

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
$0		Your tax is --		**$2,000**		Your tax is --		**$4,000**		Your tax is --	
0	**50**	0	0	**2,000**	**2,050**	45	32	**4,000**	**4,050**	123	89
50	**100**	1	1	**2,050**	**2,100**	47	33	**4,050**	**4,100**	125	90
100	**150**	2	2	**2,100**	**2,150**	48	34	**4,100**	**4,150**	127	92
150	**200**	3	3	**2,150**	**2,200**	50	35	**4,150**	**4,200**	129	94
200	**250**	4	4	**2,200**	**2,250**	52	36	**4,200**	**4,250**	131	96
250	**300**	4	4	**2,250**	**2,300**	54	36	**4,250**	**4,300**	133	98
300	**350**	5	5	**2,300**	**2,350**	56	37	**4,300**	**4,350**	136	99
350	**400**	6	6	**2,350**	**2,400**	57	38	**4,350**	**4,400**	139	101
400	**450**	7	7	**2,400**	**2,450**	59	39	**4,400**	**4,450**	141	103
450	**500**	8	8	**2,450**	**2,500**	61	40	**4,450**	**4,500**	144	105
500	**550**	8	8	**2,500**	**2,550**	63	40	**4,500**	**4,550**	146	107
550	**600**	9	9	**2,550**	**2,600**	65	41	**4,550**	**4,600**	149	108
600	**650**	10	10	**2,600**	**2,650**	66	42	**4,600**	**4,650**	151	110
650	**700**	11	11	**2,650**	**2,700**	68	43	**4,650**	**4,700**	154	112
700	**750**	12	12	**2,700**	**2,750**	70	44	**4,700**	**4,750**	156	114
750	**800**	12	12	**2,750**	**2,800**	72	44	**4,750**	**4,800**	159	116
800	**850**	13	13	**2,800**	**2,850**	74	45	**4,800**	**4,850**	162	117
850	**900**	14	14	**2,850**	**2,900**	76	47	**4,850**	**4,900**	164	119
900	**950**	15	15	**2,900**	**2,950**	78	49	**4,900**	**4,950**	167	121
950	**1,000**	16	16	**2,950**	**3,000**	80	51	**4,950**	**5,000**	169	123
$1,000				**$3,000**				**$5,000**			
1,000	**1,050**	16	16	**3,000**	**3,050**	82	53	**5,000**	**5,050**	172	125
1,050	**1,100**	17	17	**3,050**	**3,100**	84	54	**5,050**	**5,100**	174	126
1,100	**1,150**	18	18	**3,100**	**3,150**	86	56	**5,100**	**5,150**	177	128
1,150	**1,200**	19	19	**3,150**	**3,200**	88	58	**5,150**	**5,200**	179	130
1,200	**1,250**	20	20	**3,200**	**3,250**	90	60	**5,200**	**5,250**	182	132
1,250	**1,300**	20	20	**3,250**	**3,300**	92	62	**5,250**	**5,300**	184	134
1,300	**1,350**	21	21	**3,300**	**3,350**	94	63	**5,300**	**5,350**	187	135
1,350	**1,400**	22	22	**3,350**	**3,400**	96	65	**5,350**	**5,400**	190	137
1,400	**1,450**	23	23	**3,400**	**3,450**	98	67	**5,400**	**5,450**	192	139
1,450	**1,500**	25	24	**3,450**	**3,500**	100	69	**5,450**	**5,500**	195	141
1,500	**1,550**	27	24	**3,500**	**3,550**	102	71	**5,500**	**5,550**	197	143
1,550	**1,600**	29	25	**3,550**	**3,600**	104	72	**5,550**	**5,600**	200	144
1,600	**1,650**	30	26	**3,600**	**3,650**	106	74	**5,600**	**5,650**	202	146
1,650	**1,700**	32	27	**3,650**	**3,700**	108	76	**5,650**	**5,700**	205	148
1,700	**1,750**	34	28	**3,700**	**3,750**	110	78	**5,700**	**5,750**	208	150
1,750	**1,800**	36	28	**3,750**	**3,800**	112	80	**5,750**	**5,800**	211	152
1,800	**1,850**	38	29	**3,800**	**3,850**	115	81	**5,800**	**5,850**	214	154
1,850	**1,900**	39	30	**3,850**	**3,900**	117	83	**5,850**	**5,900**	217	156
1,900	**1,950**	41	31	**3,900**	**3,950**	119	85	**5,900**	**5,950**	221	158
1,950	**2,000**	43	32	**3,950**	**4,000**	121	87	**5,950**	**6,000**	224	160

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$6,000		Your tax is --		**$9,000**		Your tax is --		**$12,000**		Your tax is --	
6,000	**6,050**	227	162	**9,000**	**9,050**	429	291	**12,000**	**12,050**	647	452
6,050	**6,100**	230	165	**9,050**	**9,100**	433	294	**12,050**	**12,100**	650	455
6,100	**6,150**	233	167	**9,100**	**9,150**	437	296	**12,100**	**12,150**	654	458
6,150	**6,200**	236	169	**9,150**	**9,200**	440	299	**12,150**	**12,200**	658	461
6,200	**6,250**	239	171	**9,200**	**9,250**	444	301	**12,200**	**12,250**	662	464
6,250	**6,300**	242	173	**9,250**	**9,300**	447	304	**12,250**	**12,300**	665	467
6,300	**6,350**	245	175	**9,300**	**9,350**	451	306	**12,300**	**12,350**	669	470
6,350	**6,400**	248	177	**9,350**	**9,400**	454	309	**12,350**	**12,400**	673	473
6,400	**6,450**	251	179	**9,400**	**9,450**	458	312	**12,400**	**12,450**	676	476
6,450	**6,500**	254	181	**9,450**	**9,500**	461	314	**12,450**	**12,500**	680	479
6,500	**6,550**	257	183	**9,500**	**9,550**	465	317	**12,500**	**12,550**	684	482
6,550	**6,600**	260	185	**9,550**	**9,600**	468	319	**12,550**	**12,600**	687	485
6,600	**6,650**	263	187	**9,600**	**9,650**	472	322	**12,600**	**12,650**	691	488
6,650	**6,700**	266	189	**9,650**	**9,700**	476	324	**12,650**	**12,700**	695	491
6,700	**6,750**	269	191	**9,700**	**9,750**	479	327	**12,700**	**12,750**	699	494
6,750	**6,800**	272	193	**9,750**	**9,800**	483	329	**12,750**	**12,800**	702	497
6,800	**6,850**	275	195	**9,800**	**9,850**	486	332	**12,800**	**12,850**	706	501
6,850	**6,900**	278	197	**9,850**	**9,900**	490	335	**12,850**	**12,900**	710	504
6,900	**6,950**	282	199	**9,900**	**9,950**	493	337	**12,900**	**12,950**	713	507
6,950	**7,000**	285	201	**9,950**	**10,000**	497	340	**12,950**	**13,000**	717	510
$7,000				**$10,000**				**$13,000**			
7,000	**7,050**	288	203	**10,000**	**10,050**	500	342	**13,000**	**13,050**	721	513
7,050	**7,100**	291	206	**10,050**	**10,100**	504	345	**13,050**	**13,100**	724	516
7,100	**7,150**	295	208	**10,100**	**10,150**	508	347	**13,100**	**13,150**	728	519
7,150	**7,200**	298	210	**10,150**	**10,200**	511	350	**13,150**	**13,200**	732	522
7,200	**7,250**	302	212	**10,200**	**10,250**	515	352	**13,200**	**13,250**	736	525
7,250	**7,300**	305	214	**10,250**	**10,300**	518	355	**13,250**	**13,300**	739	528
7,300	**7,350**	309	216	**10,300**	**10,350**	522	357	**13,300**	**13,350**	743	531
7,350	**7,400**	312	218	**10,350**	**10,400**	525	360	**13,350**	**13,400**	747	534
7,400	**7,450**	316	220	**10,400**	**10,450**	529	363	**13,400**	**13,450**	750	537
7,450	**7,500**	319	222	**10,450**	**10,500**	532	365	**13,450**	**13,500**	754	540
7,500	**7,550**	323	224	**10,500**	**10,550**	536	368	**13,500**	**13,550**	758	543
7,550	**7,600**	326	226	**10,550**	**10,600**	539	370	**13,550**	**13,600**	761	546
7,600	**7,650**	330	228	**10,600**	**10,650**	543	373	**13,600**	**13,650**	765	549
7,650	**7,700**	334	230	**10,650**	**10,700**	547	375	**13,650**	**13,700**	769	552
7,700	**7,750**	337	232	**10,700**	**10,750**	551	378	**13,700**	**13,750**	773	555
7,750	**7,800**	341	234	**10,750**	**10,800**	554	380	**13,750**	**13,800**	776	558
7,800	**7,850**	344	236	**10,800**	**10,850**	558	383	**13,800**	**13,850**	780	562
7,850	**7,900**	348	238	**10,850**	**10,900**	562	386	**13,850**	**13,900**	784	565
7,900	**7,950**	351	240	**10,900**	**10,950**	565	388	**13,900**	**13,950**	787	568
7,950	**8,000**	355	242	**10,950**	**11,000**	569	391	**13,950**	**14,000**	791	571
$8,000				**$11,000**				**$14,000**			
8,000	**8,050**	358	244	**11,000**	**11,050**	573	393	**14,000**	**14,050**	795	574
8,050	**8,100**	362	247	**11,050**	**11,100**	576	396	**14,050**	**14,100**	798	577
8,100	**8,150**	366	249	**11,100**	**11,150**	580	398	**14,100**	**14,150**	802	580
8,150	**8,200**	369	251	**11,150**	**11,200**	584	401	**14,150**	**14,200**	806	584
8,200	**8,250**	373	253	**11,200**	**11,250**	588	403	**14,200**	**14,250**	810	587
8,250	**8,300**	376	255	**11,250**	**11,300**	591	406	**14,250**	**14,300**	813	591
8,300	**8,350**	380	257	**11,300**	**11,350**	595	409	**14,300**	**14,350**	817	594
8,350	**8,400**	383	259	**11,350**	**11,400**	599	412	**14,350**	**14,400**	821	598
8,400	**8,450**	387	261	**11,400**	**11,450**	602	415	**14,400**	**14,450**	824	601
8,450	**8,500**	390	263	**11,450**	**11,500**	606	418	**14,450**	**14,500**	828	605
8,500	**8,550**	394	266	**11,500**	**11,550**	610	421	**14,500**	**14,550**	832	609
8,550	**8,600**	397	268	**11,550**	**11,600**	613	424	**14,550**	**14,600**	835	612
8,600	**8,650**	401	271	**11,600**	**11,650**	617	427	**14,600**	**14,650**	839	616
8,650	**8,700**	405	273	**11,650**	**11,700**	621	430	**14,650**	**14,700**	843	619
8,700	**8,750**	408	276	**11,700**	**11,750**	625	433	**14,700**	**14,750**	847	623
8,750	**8,800**	412	278	**11,750**	**11,800**	628	436	**14,750**	**14,800**	850	626
8,800	**8,850**	415	281	**11,800**	**11,850**	632	440	**14,800**	**14,850**	854	630
8,850	**8,900**	419	284	**11,850**	**11,900**	636	443	**14,850**	**14,900**	858	633
8,900	**8,950**	422	286	**11,900**	**11,950**	639	446	**14,900**	**14,950**	861	637
8,950	**9,000**	426	289	**11,950**	**12,000**	643	449	**14,950**	**15,000**	865	641

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$15,000		Your tax is --		**$18,000**		Your tax is --		**$21,000**		Your tax is --	
15,000	**15,050**	869	644	**18,000**	**18,050**	1,091	857	**21,000**	**21,050**	1,313	1,070
15,050	**15,100**	872	648	**18,050**	**18,100**	1,094	861	**21,050**	**21,100**	1,316	1,074
15,100	**15,150**	876	651	**18,100**	**18,150**	1,098	864	**21,100**	**21,150**	1,320	1,077
15,150	**15,200**	880	655	**18,150**	**18,200**	1,102	868	**21,150**	**21,200**	1,324	1,081
15,200	**15,250**	884	658	**18,200**	**18,250**	1,106	871	**21,200**	**21,250**	1,328	1,084
15,250	**15,300**	887	662	**18,250**	**18,300**	1,109	875	**21,250**	**21,300**	1,331	1,088
15,300	**15,350**	891	665	**18,300**	**18,350**	1,113	878	**21,300**	**21,350**	1,335	1,092
15,350	**15,400**	895	669	**18,350**	**18,400**	1,117	882	**21,350**	**21,400**	1,339	1,096
15,400	**15,450**	898	672	**18,400**	**18,450**	1,120	885	**21,400**	**21,450**	1,342	1,099
15,450	**15,500**	902	676	**18,450**	**18,500**	1,124	889	**21,450**	**21,500**	1,346	1,103
15,500	**15,550**	906	680	**18,500**	**18,550**	1,128	893	**21,500**	**21,550**	1,350	1,107
15,550	**15,600**	909	683	**18,550**	**18,600**	1,131	896	**21,550**	**21,600**	1,353	1,110
15,600	**15,650**	913	687	**18,600**	**18,650**	1,135	900	**21,600**	**21,650**	1,357	1,114
15,650	**15,700**	917	690	**18,650**	**18,700**	1,139	903	**21,650**	**21,700**	1,361	1,118
15,700	**15,750**	921	694	**18,700**	**18,750**	1,143	907	**21,700**	**21,750**	1,365	1,121
15,750	**15,800**	924	697	**18,750**	**18,800**	1,146	910	**21,750**	**21,800**	1,368	1,125
15,800	**15,850**	928	701	**18,800**	**18,850**	1,150	914	**21,800**	**21,850**	1,372	1,129
15,850	**15,900**	932	704	**18,850**	**18,900**	1,154	917	**21,850**	**21,900**	1,376	1,133
15,900	**15,950**	935	708	**18,900**	**18,950**	1,157	921	**21,900**	**21,950**	1,379	1,136
15,950	**16,000**	939	712	**18,950**	**19,000**	1,161	925	**21,950**	**22,000**	1,383	1,140
$16,000				**$19,000**				**$22,000**			
16,000	**16,050**	943	715	**19,000**	**19,050**	1,165	928	**22,000**	**22,050**	1,387	1,144
16,050	**16,100**	946	719	**19,050**	**19,100**	1,168	932	**22,050**	**22,100**	1,390	1,147
16,100	**16,150**	950	722	**19,100**	**19,150**	1,172	935	**22,100**	**22,150**	1,394	1,151
16,150	**16,200**	954	726	**19,150**	**19,200**	1,176	939	**22,150**	**22,200**	1,398	1,155
16,200	**16,250**	958	729	**19,200**	**19,250**	1,180	942	**22,200**	**22,250**	1,402	1,158
16,250	**16,300**	961	733	**19,250**	**19,300**	1,183	946	**22,250**	**22,300**	1,405	1,162
16,300	**16,350**	965	736	**19,300**	**19,350**	1,187	949	**22,300**	**22,350**	1,409	1,166
16,350	**16,400**	969	740	**19,350**	**19,400**	1,191	953	**22,350**	**22,400**	1,413	1,170
16,400	**16,450**	972	743	**19,400**	**19,450**	1,194	956	**22,400**	**22,450**	1,416	1,173
16,450	**16,500**	976	747	**19,450**	**19,500**	1,198	960	**22,450**	**22,500**	1,420	1,177
16,500	**16,550**	980	751	**19,500**	**19,550**	1,202	964	**22,500**	**22,550**	1,424	1,181
16,550	**16,600**	983	754	**19,550**	**19,600**	1,205	967	**22,550**	**22,600**	1,427	1,184
16,600	**16,650**	987	758	**19,600**	**19,650**	1,209	971	**22,600**	**22,650**	1,431	1,188
16,650	**16,700**	991	761	**19,650**	**19,700**	1,213	974	**22,650**	**22,700**	1,435	1,192
16,700	**16,750**	995	765	**19,700**	**19,750**	1,217	978	**22,700**	**22,750**	1,439	1,195
16,750	**16,800**	998	768	**19,750**	**19,800**	1,220	981	**22,750**	**22,800**	1,442	1,199
16,800	**16,850**	1,002	772	**19,800**	**19,850**	1,224	985	**22,800**	**22,850**	1,446	1,203
16,850	**16,900**	1,006	775	**19,850**	**19,900**	1,228	988	**22,850**	**22,900**	1,450	1,207
16,900	**16,950**	1,009	779	**19,900**	**19,950**	1,231	992	**22,900**	**22,950**	1,453	1,210
16,950	**17,000**	1,013	783	**19,950**	**20,000**	1,235	996	**22,950**	**23,000**	1,457	1,214
$17,000				**$20,000**				**$23,000**			
17,000	**17,050**	1,017	786	**20,000**	**20,050**	1,239	999	**23,000**	**23,050**	1,461	1,218
17,050	**17,100**	1,020	790	**20,050**	**20,100**	1,242	1,003	**23,050**	**23,100**	1,464	1,221
17,100	**17,150**	1,024	793	**20,100**	**20,150**	1,246	1,006	**23,100**	**23,150**	1,468	1,225
17,150	**17,200**	1,028	797	**20,150**	**20,200**	1,250	1,010	**23,150**	**23,200**	1,472	1,229
17,200	**17,250**	1,032	800	**20,200**	**20,250**	1,254	1,013	**23,200**	**23,250**	1,476	1,232
17,250	**17,300**	1,035	804	**20,250**	**20,300**	1,257	1,017	**23,250**	**23,300**	1,479	1,236
17,300	**17,350**	1,039	807	**20,300**	**20,350**	1,261	1,020	**23,300**	**23,350**	1,483	1,240
17,350	**17,400**	1,043	811	**20,350**	**20,400**	1,265	1,024	**23,350**	**23,400**	1,487	1,244
17,400	**17,450**	1,046	814	**20,400**	**20,450**	1,268	1,027	**23,400**	**23,450**	1,490	1,247
17,450	**17,500**	1,050	818	**20,450**	**20,500**	1,272	1,031	**23,450**	**23,500**	1,494	1,251
17,500	**17,550**	1,054	822	**20,500**	**20,550**	1,276	1,035	**23,500**	**23,550**	1,498	1,255
17,550	**17,600**	1,057	825	**20,550**	**20,600**	1,279	1,038	**23,550**	**23,600**	1,501	1,258
17,600	**17,650**	1,061	829	**20,600**	**20,650**	1,283	1,042	**23,600**	**23,650**	1,505	1,262
17,650	**17,700**	1,065	832	**20,650**	**20,700**	1,287	1,045	**23,650**	**23,700**	1,509	1,266
17,700	**17,750**	1,069	836	**20,700**	**20,750**	1,291	1,049	**23,700**	**23,750**	1,513	1,269
17,750	**17,800**	1,072	839	**20,750**	**20,800**	1,294	1,052	**23,750**	**23,800**	1,516	1,273
17,800	**17,850**	1,076	843	**20,800**	**20,850**	1,298	1,056	**23,800**	**23,850**	1,520	1,277
17,850	**17,900**	1,080	846	**20,850**	**20,900**	1,302	1,059	**23,850**	**23,900**	1,524	1,281
17,900	**17,950**	1,083	850	**20,900**	**20,950**	1,305	1,063	**23,900**	**23,950**	1,527	1,284
17,950	**18,000**	1,087	854	**20,950**	**21,000**	1,309	1,067	**23,950**	**24,000**	1,531	1,288

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$24,000		Your tax is --		**$27,000**		Your tax is --		**$30,000**		Your tax is --	
24,000	**24,050**	1,535	1,292	**27,000**	**27,050**	1,757	1,514	**30,000**	**30,050**	1,979	1,736
24,050	**24,100**	1,538	1,295	**27,050**	**27,100**	1,760	1,517	**30,050**	**30,100**	1,982	1,739
24,100	**24,150**	1,542	1,299	**27,100**	**27,150**	1,764	1,521	**30,100**	**30,150**	1,986	1,743
24,150	**24,200**	1,546	1,303	**27,150**	**27,200**	1,768	1,525	**30,150**	**30,200**	1,990	1,747
24,200	**24,250**	1,550	1,306	**27,200**	**27,250**	1,772	1,528	**30,200**	**30,250**	1,994	1,750
24,250	**24,300**	1,553	1,310	**27,250**	**27,300**	1,775	1,532	**30,250**	**30,300**	1,997	1,754
24,300	**24,350**	1,557	1,314	**27,300**	**27,350**	1,779	1,536	**30,300**	**30,350**	2,001	1,758
24,350	**24,400**	1,561	1,318	**27,350**	**27,400**	1,783	1,540	**30,350**	**30,400**	2,005	1,762
24,400	**24,450**	1,564	1,321	**27,400**	**27,450**	1,786	1,543	**30,400**	**30,450**	2,008	1,765
24,450	**24,500**	1,568	1,325	**27,450**	**27,500**	1,790	1,547	**30,450**	**30,500**	2,012	1,769
24,500	**24,550**	1,572	1,329	**27,500**	**27,550**	1,794	1,551	**30,500**	**30,550**	2,016	1,773
24,550	**24,600**	1,575	1,332	**27,550**	**27,600**	1,797	1,554	**30,550**	**30,600**	2,019	1,776
24,600	**24,650**	1,579	1,336	**27,600**	**27,650**	1,801	1,558	**30,600**	**30,650**	2,023	1,780
24,650	**24,700**	1,583	1,340	**27,650**	**27,700**	1,805	1,562	**30,650**	**30,700**	2,027	1,784
24,700	**24,750**	1,587	1,343	**27,700**	**27,750**	1,809	1,565	**30,700**	**30,750**	2,031	1,787
24,750	**24,800**	1,590	1,347	**27,750**	**27,800**	1,812	1,569	**30,750**	**30,800**	2,034	1,791
24,800	**24,850**	1,594	1,351	**27,800**	**27,850**	1,816	1,573	**30,800**	**30,850**	2,038	1,795
24,850	**24,900**	1,598	1,355	**27,850**	**27,900**	1,820	1,577	**30,850**	**30,900**	2,042	1,799
24,900	**24,950**	1,601	1,358	**27,900**	**27,950**	1,823	1,580	**30,900**	**30,950**	2,045	1,802
24,950	**25,000**	1,605	1,362	**27,950**	**28,000**	1,827	1,584	**30,950**	**31,000**	2,049	1,806
$25,000				**$28,000**				**$31,000**			
25,000	**25,050**	1,609	1,366	**28,000**	**28,050**	1,831	1,588	**31,000**	**31,050**	2,053	1,810
25,050	**25,100**	1,612	1,369	**28,050**	**28,100**	1,834	1,591	**31,050**	**31,100**	2,056	1,813
25,100	**25,150**	1,616	1,373	**28,100**	**28,150**	1,838	1,595	**31,100**	**31,150**	2,060	1,817
25,150	**25,200**	1,620	1,377	**28,150**	**28,200**	1,842	1,599	**31,150**	**31,200**	2,064	1,821
25,200	**25,250**	1,624	1,380	**28,200**	**28,250**	1,846	1,602	**31,200**	**31,250**	2,068	1,824
25,250	**25,300**	1,627	1,384	**28,250**	**28,300**	1,849	1,606	**31,250**	**31,300**	2,071	1,828
25,300	**25,350**	1,631	1,388	**28,300**	**28,350**	1,853	1,610	**31,300**	**31,350**	2,075	1,832
25,350	**25,400**	1,635	1,392	**28,350**	**28,400**	1,857	1,614	**31,350**	**31,400**	2,079	1,836
25,400	**25,450**	1,638	1,395	**28,400**	**28,450**	1,860	1,617	**31,400**	**31,450**	2,082	1,839
25,450	**25,500**	1,642	1,399	**28,450**	**28,500**	1,864	1,621	**31,450**	**31,500**	2,086	1,843
25,500	**25,550**	1,646	1,403	**28,500**	**28,550**	1,868	1,625	**31,500**	**31,550**	2,090	1,847
25,550	**25,600**	1,649	1,406	**28,550**	**28,600**	1,871	1,628	**31,550**	**31,600**	2,093	1,850
25,600	**25,650**	1,653	1,410	**28,600**	**28,650**	1,875	1,632	**31,600**	**31,650**	2,097	1,854
25,650	**25,700**	1,657	1,414	**28,650**	**28,700**	1,879	1,636	**31,650**	**31,700**	2,101	1,858
25,700	**25,750**	1,661	1,417	**28,700**	**28,750**	1,883	1,639	**31,700**	**31,750**	2,105	1,861
25,750	**25,800**	1,664	1,421	**28,750**	**28,800**	1,886	1,643	**31,750**	**31,800**	2,108	1,865
25,800	**25,850**	1,668	1,425	**28,800**	**28,850**	1,890	1,647	**31,800**	**31,850**	2,112	1,869
25,850	**25,900**	1,672	1,429	**28,850**	**28,900**	1,894	1,651	**31,850**	**31,900**	2,116	1,873
25,900	**25,950**	1,675	1,432	**28,900**	**28,950**	1,897	1,654	**31,900**	**31,950**	2,119	1,876
25,950	**26,000**	1,679	1,436	**28,950**	**29,000**	1,901	1,658	**31,950**	**32,000**	2,123	1,880
$26,000				**$29,000**				**$32,000**			
26,000	**26,050**	1,683	1,440	**29,000**	**29,050**	1,905	1,662	**32,000**	**32,050**	2,127	1,884
26,050	**26,100**	1,686	1,443	**29,050**	**29,100**	1,908	1,665	**32,050**	**32,100**	2,130	1,887
26,100	**26,150**	1,690	1,447	**29,100**	**29,150**	1,912	1,669	**32,100**	**32,150**	2,134	1,891
26,150	**26,200**	1,694	1,451	**29,150**	**29,200**	1,916	1,673	**32,150**	**32,200**	2,138	1,895
26,200	**26,250**	1,698	1,454	**29,200**	**29,250**	1,920	1,676	**32,200**	**32,250**	2,142	1,898
26,250	**26,300**	1,701	1,458	**29,250**	**29,300**	1,923	1,680	**32,250**	**32,300**	2,145	1,902
26,300	**26,350**	1,705	1,462	**29,300**	**29,350**	1,927	1,684	**32,300**	**32,350**	2,149	1,906
26,350	**26,400**	1,709	1,466	**29,350**	**29,400**	1,931	1,688	**32,350**	**32,400**	2,153	1,910
26,400	**26,450**	1,712	1,469	**29,400**	**29,450**	1,934	1,691	**32,400**	**32,450**	2,156	1,913
26,450	**26,500**	1,716	1,473	**29,450**	**29,500**	1,938	1,695	**32,450**	**32,500**	2,160	1,917
26,500	**26,550**	1,720	1,477	**29,500**	**29,550**	1,942	1,699	**32,500**	**32,550**	2,164	1,921
26,550	**26,600**	1,723	1,480	**29,550**	**29,600**	1,945	1,702	**32,550**	**32,600**	2,167	1,924
26,600	**26,650**	1,727	1,484	**29,600**	**29,650**	1,949	1,706	**32,600**	**32,650**	2,171	1,928
26,650	**26,700**	1,731	1,488	**29,650**	**29,700**	1,953	1,710	**32,650**	**32,700**	2,175	1,932
26,700	**26,750**	1,735	1,491	**29,700**	**29,750**	1,957	1,713	**32,700**	**32,750**	2,179	1,935
26,750	**26,800**	1,738	1,495	**29,750**	**29,800**	1,960	1,717	**32,750**	**32,800**	2,182	1,939
26,800	**26,850**	1,742	1,499	**29,800**	**29,850**	1,964	1,721	**32,800**	**32,850**	2,186	1,943
26,850	**26,900**	1,746	1,503	**29,850**	**29,900**	1,968	1,725	**32,850**	**32,900**	2,190	1,947
26,900	**26,950**	1,749	1,506	**29,900**	**29,950**	1,971	1,728	**32,900**	**32,950**	2,193	1,950
26,950	**27,000**	1,753	1,510	**29,950**	**30,000**	1,975	1,732	**32,950**	**33,000**	2,197	1,954

***This column must also be used by a qualifying widow(er).**

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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
$33,000		Your tax is --		**$36,000**		Your tax is --		**$39,000**		Your tax is --	
33,000	**33,050**	2,201	1,958	**36,000**	**36,050**	2,423	2,180	**39,000**	**39,050**	2,645	2,402
33,050	**33,100**	2,204	1,961	**36,050**	**36,100**	2,426	2,183	**39,050**	**39,100**	2,648	2,405
33,100	**33,150**	2,208	1,965	**36,100**	**36,150**	2,430	2,187	**39,100**	**39,150**	2,652	2,409
33,150	**33,200**	2,212	1,969	**36,150**	**36,200**	2,434	2,191	**39,150**	**39,200**	2,656	2,413
33,200	**33,250**	2,216	1,972	**36,200**	**36,250**	2,438	2,194	**39,200**	**39,250**	2,660	2,416
33,250	**33,300**	2,219	1,976	**36,250**	**36,300**	2,441	2,198	**39,250**	**39,300**	2,663	2,420
33,300	**33,350**	2,223	1,980	**36,300**	**36,350**	2,445	2,202	**39,300**	**39,350**	2,667	2,424
33,350	**33,400**	2,227	1,984	**36,350**	**36,400**	2,449	2,206	**39,350**	**39,400**	2,671	2,428
33,400	**33,450**	2,230	1,987	**36,400**	**36,450**	2,452	2,209	**39,400**	**39,450**	2,674	2,431
33,450	**33,500**	2,234	1,991	**36,450**	**36,500**	2,456	2,213	**39,450**	**39,500**	2,678	2,435
33,500	**33,550**	2,238	1,995	**36,500**	**36,550**	2,460	2,217	**39,500**	**39,550**	2,682	2,439
33,550	**33,600**	2,241	1,998	**36,550**	**36,600**	2,463	2,220	**39,550**	**39,600**	2,685	2,442
33,600	**33,650**	2,245	2,002	**36,600**	**36,650**	2,467	2,224	**39,600**	**39,650**	2,689	2,446
33,650	**33,700**	2,249	2,006	**36,650**	**36,700**	2,471	2,228	**39,650**	**39,700**	2,693	2,450
33,700	**33,750**	2,253	2,009	**36,700**	**36,750**	2,475	2,231	**39,700**	**39,750**	2,697	2,453
33,750	**33,800**	2,256	2,013	**36,750**	**36,800**	2,478	2,235	**39,750**	**39,800**	2,700	2,457
33,800	**33,850**	2,260	2,017	**36,800**	**36,850**	2,482	2,239	**39,800**	**39,850**	2,704	2,461
33,850	**33,900**	2,264	2,021	**36,850**	**36,900**	2,486	2,243	**39,850**	**39,900**	2,708	2,465
33,900	**33,950**	2,267	2,024	**36,900**	**36,950**	2,489	2,246	**39,900**	**39,950**	2,711	2,468
33,950	**34,000**	2,271	2,028	**36,950**	**37,000**	2,493	2,250	**39,950**	**40,000**	2,715	2,472
$34,000				**$37,000**				**$40,000**			
34,000	**34,050**	2,275	2,032	**37,000**	**37,050**	2,497	2,254	**40,000**	**40,050**	2,719	2,476
34,050	**34,100**	2,278	2,035	**37,050**	**37,100**	2,500	2,257	**40,050**	**40,100**	2,722	2,479
34,100	**34,150**	2,282	2,039	**37,100**	**37,150**	2,504	2,261	**40,100**	**40,150**	2,726	2,483
34,150	**34,200**	2,286	2,043	**37,150**	**37,200**	2,508	2,265	**40,150**	**40,200**	2,730	2,487
34,200	**34,250**	2,290	2,046	**37,200**	**37,250**	2,512	2,268	**40,200**	**40,250**	2,734	2,490
34,250	**34,300**	2,293	2,050	**37,250**	**37,300**	2,515	2,272	**40,250**	**40,300**	2,737	2,494
34,300	**34,350**	2,297	2,054	**37,300**	**37,350**	2,519	2,276	**40,300**	**40,350**	2,741	2,498
34,350	**34,400**	2,301	2,058	**37,350**	**37,400**	2,523	2,280	**40,350**	**40,400**	2,745	2,502
34,400	**34,450**	2,304	2,061	**37,400**	**37,450**	2,526	2,283	**40,400**	**40,450**	2,748	2,505
34,450	**34,500**	2,308	2,065	**37,450**	**37,500**	2,530	2,287	**40,450**	**40,500**	2,752	2,509
34,500	**34,550**	2,312	2,069	**37,500**	**37,550**	2,534	2,291	**40,500**	**40,550**	2,756	2,513
34,550	**34,600**	2,315	2,072	**37,550**	**37,600**	2,537	2,294	**40,550**	**40,600**	2,759	2,516
34,600	**34,650**	2,319	2,076	**37,600**	**37,650**	2,541	2,298	**40,600**	**40,650**	2,763	2,520
34,650	**34,700**	2,323	2,080	**37,650**	**37,700**	2,545	2,302	**40,650**	**40,700**	2,767	2,524
34,700	**34,750**	2,327	2,083	**37,700**	**37,750**	2,549	2,305	**40,700**	**40,750**	2,771	2,527
34,750	**34,800**	2,330	2,087	**37,750**	**37,800**	2,552	2,309	**40,750**	**40,800**	2,774	2,531
34,800	**34,850**	2,334	2,091	**37,800**	**37,850**	2,556	2,313	**40,800**	**40,850**	2,778	2,535
34,850	**34,900**	2,338	2,095	**37,850**	**37,900**	2,560	2,317	**40,850**	**40,900**	2,782	2,539
34,900	**34,950**	2,341	2,098	**37,900**	**37,950**	2,563	2,320	**40,900**	**40,950**	2,785	2,542
34,950	**35,000**	2,345	2,102	**37,950**	**38,000**	2,567	2,324	**40,950**	**41,000**	2,789	2,546
$35,000				**$38,000**				**$41,000**			
35,000	**35,050**	2,349	2,106	**38,000**	**38,050**	2,571	2,328	**41,000**	**41,050**	2,793	2,550
35,050	**35,100**	2,352	2,109	**38,050**	**38,100**	2,574	2,331	**41,050**	**41,100**	2,796	2,553
35,100	**35,150**	2,356	2,113	**38,100**	**38,150**	2,578	2,335	**41,100**	**41,150**	2,800	2,557
35,150	**35,200**	2,360	2,117	**38,150**	**38,200**	2,582	2,339	**41,150**	**41,200**	2,804	2,561
35,200	**35,250**	2,364	2,120	**38,200**	**38,250**	2,586	2,342	**41,200**	**41,250**	2,808	2,564
35,250	**35,300**	2,367	2,124	**38,250**	**38,300**	2,589	2,346	**41,250**	**41,300**	2,811	2,568
35,300	**35,350**	2,371	2,128	**38,300**	**38,350**	2,593	2,350	**41,300**	**41,350**	2,815	2,572
35,350	**35,400**	2,375	2,132	**38,350**	**38,400**	2,597	2,354	**41,350**	**41,400**	2,819	2,576
35,400	**35,450**	2,378	2,135	**38,400**	**38,450**	2,600	2,357	**41,400**	**41,450**	2,822	2,579
35,450	**35,500**	2,382	2,139	**38,450**	**38,500**	2,604	2,361	**41,450**	**41,500**	2,826	2,583
35,500	**35,550**	2,386	2,143	**38,500**	**38,550**	2,608	2,365	**41,500**	**41,550**	2,830	2,587
35,550	**35,600**	2,389	2,146	**38,550**	**38,600**	2,611	2,368	**41,550**	**41,600**	2,833	2,590
35,600	**35,650**	2,393	2,150	**38,600**	**38,650**	2,615	2,372	**41,600**	**41,650**	2,837	2,594
35,650	**35,700**	2,397	2,154	**38,650**	**38,700**	2,619	2,376	**41,650**	**41,700**	2,841	2,598
35,700	**35,750**	2,401	2,157	**38,700**	**38,750**	2,623	2,379	**41,700**	**41,750**	2,845	2,601
35,750	**35,800**	2,404	2,161	**38,750**	**38,800**	2,626	2,383	**41,750**	**41,800**	2,848	2,605
35,800	**35,850**	2,408	2,165	**38,800**	**38,850**	2,630	2,387	**41,800**	**41,850**	2,852	2,609
35,850	**35,900**	2,412	2,169	**38,850**	**38,900**	2,634	2,391	**41,850**	**41,900**	2,856	2,613
35,900	**35,950**	2,415	2,172	**38,900**	**38,950**	2,637	2,394	**41,900**	**41,950**	2,859	2,616
35,950	**36,000**	2,419	2,176	**38,950**	**39,000**	2,641	2,398	**41,950**	**42,000**	2,863	2,620

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$42,000		Your tax is --		**$45,000**		Your tax is --		**$48,000**		Your tax is --	
42,000	**42,050**	2,867	2,624	**45,000**	**45,050**	3,089	2,846	**48,000**	**48,050**	3,311	3,068
42,050	**42,100**	2,870	2,627	**45,050**	**45,100**	3,092	2,849	**48,050**	**48,100**	3,314	3,071
42,100	**42,150**	2,874	2,631	**45,100**	**45,150**	3,096	2,853	**48,100**	**48,150**	3,318	3,075
42,150	**42,200**	2,878	2,635	**45,150**	**45,200**	3,100	2,857	**48,150**	**48,200**	3,322	3,079
42,200	**42,250**	2,882	2,638	**45,200**	**45,250**	3,104	2,860	**48,200**	**48,250**	3,326	3,082
42,250	**42,300**	2,885	2,642	**45,250**	**45,300**	3,107	2,864	**48,250**	**48,300**	3,329	3,086
42,300	**42,350**	2,889	2,646	**45,300**	**45,350**	3,111	2,868	**48,300**	**48,350**	3,333	3,090
42,350	**42,400**	2,893	2,650	**45,350**	**45,400**	3,115	2,872	**48,350**	**48,400**	3,337	3,094
42,400	**42,450**	2,896	2,653	**45,400**	**45,450**	3,118	2,875	**48,400**	**48,450**	3,340	3,097
42,450	**42,500**	2,900	2,657	**45,450**	**45,500**	3,122	2,879	**48,450**	**48,500**	3,344	3,101
42,500	**42,550**	2,904	2,661	**45,500**	**45,550**	3,126	2,883	**48,500**	**48,550**	3,348	3,105
42,550	**42,600**	2,907	2,664	**45,550**	**45,600**	3,129	2,886	**48,550**	**48,600**	3,351	3,108
42,600	**42,650**	2,911	2,668	**45,600**	**45,650**	3,133	2,890	**48,600**	**48,650**	3,355	3,112
42,650	**42,700**	2,915	2,672	**45,650**	**45,700**	3,137	2,894	**48,650**	**48,700**	3,359	3,116
42,700	**42,750**	2,919	2,675	**45,700**	**45,750**	3,141	2,897	**48,700**	**48,750**	3,363	3,119
42,750	**42,800**	2,922	2,679	**45,750**	**45,800**	3,144	2,901	**48,750**	**48,800**	3,366	3,123
42,800	**42,850**	2,926	2,683	**45,800**	**45,850**	3,148	2,905	**48,800**	**48,850**	3,370	3,127
42,850	**42,900**	2,930	2,687	**45,850**	**45,900**	3,152	2,909	**48,850**	**48,900**	3,374	3,131
42,900	**42,950**	2,933	2,690	**45,900**	**45,950**	3,155	2,912	**48,900**	**48,950**	3,377	3,134
42,950	**43,000**	2,937	2,694	**45,950**	**46,000**	3,159	2,916	**48,950**	**49,000**	3,381	3,138
$43,000				**$46,000**				**$49,000**			
43,000	**43,050**	2,941	2,698	**46,000**	**46,050**	3,163	2,920	**49,000**	**49,050**	3,385	3,142
43,050	**43,100**	2,944	2,701	**46,050**	**46,100**	3,166	2,923	**49,050**	**49,100**	3,388	3,145
43,100	**43,150**	2,948	2,705	**46,100**	**46,150**	3,170	2,927	**49,100**	**49,150**	3,392	3,149
43,150	**43,200**	2,952	2,709	**46,150**	**46,200**	3,174	2,931	**49,150**	**49,200**	3,396	3,153
43,200	**43,250**	2,956	2,712	**46,200**	**46,250**	3,178	2,934	**49,200**	**49,250**	3,400	3,156
43,250	**43,300**	2,959	2,716	**46,250**	**46,300**	3,181	2,938	**49,250**	**49,300**	3,403	3,160
43,300	**43,350**	2,963	2,720	**46,300**	**46,350**	3,185	2,942	**49,300**	**49,350**	3,407	3,164
43,350	**43,400**	2,967	2,724	**46,350**	**46,400**	3,189	2,946	**49,350**	**49,400**	3,411	3,168
43,400	**43,450**	2,970	2,727	**46,400**	**46,450**	3,192	2,949	**49,400**	**49,450**	3,414	3,171
43,450	**43,500**	2,974	2,731	**46,450**	**46,500**	3,196	2,953	**49,450**	**49,500**	3,418	3,175
43,500	**43,550**	2,978	2,735	**46,500**	**46,550**	3,200	2,957	**49,500**	**49,550**	3,422	3,179
43,550	**43,600**	2,981	2,738	**46,550**	**46,600**	3,203	2,960	**49,550**	**49,600**	3,425	3,182
43,600	**43,650**	2,985	2,742	**46,600**	**46,650**	3,207	2,964	**49,600**	**49,650**	3,429	3,186
43,650	**43,700**	2,989	2,746	**46,650**	**46,700**	3,211	2,968	**49,650**	**49,700**	3,433	3,190
43,700	**43,750**	2,993	2,749	**46,700**	**46,750**	3,215	2,971	**49,700**	**49,750**	3,437	3,193
43,750	**43,800**	2,996	2,753	**46,750**	**46,800**	3,218	2,975	**49,750**	**49,800**	3,440	3,197
43,800	**43,850**	3,000	2,757	**46,800**	**46,850**	3,222	2,979	**49,800**	**49,850**	3,444	3,201
43,850	**43,900**	3,004	2,761	**46,850**	**46,900**	3,226	2,983	**49,850**	**49,900**	3,448	3,205
43,900	**43,950**	3,007	2,764	**46,900**	**46,950**	3,229	2,986	**49,900**	**49,950**	3,451	3,208
43,950	**44,000**	3,011	2,768	**46,950**	**47,000**	3,233	2,990	**49,950**	**50,000**	3,455	3,212
$44,000				**$47,000**				**$50,000**			
44,000	**44,050**	3,015	2,772	**47,000**	**47,050**	3,237	2,994	**50,000**	**50,050**	3,459	3,216
44,050	**44,100**	3,018	2,775	**47,050**	**47,100**	3,240	2,997	**50,050**	**50,100**	3,462	3,219
44,100	**44,150**	3,022	2,779	**47,100**	**47,150**	3,244	3,001	**50,100**	**50,150**	3,466	3,223
44,150	**44,200**	3,026	2,783	**47,150**	**47,200**	3,248	3,005	**50,150**	**50,200**	3,470	3,227
44,200	**44,250**	3,030	2,786	**47,200**	**47,250**	3,252	3,008	**50,200**	**50,250**	3,474	3,230
44,250	**44,300**	3,033	2,790	**47,250**	**47,300**	3,255	3,012	**50,250**	**50,300**	3,477	3,234
44,300	**44,350**	3,037	2,794	**47,300**	**47,350**	3,259	3,016	**50,300**	**50,350**	3,481	3,238
44,350	**44,400**	3,041	2,798	**47,350**	**47,400**	3,263	3,020	**50,350**	**50,400**	3,485	3,242
44,400	**44,450**	3,044	2,801	**47,400**	**47,450**	3,266	3,023	**50,400**	**50,450**	3,488	3,245
44,450	**44,500**	3,048	2,805	**47,450**	**47,500**	3,270	3,027	**50,450**	**50,500**	3,492	3,249
44,500	**44,550**	3,052	2,809	**47,500**	**47,550**	3,274	3,031	**50,500**	**50,550**	3,496	3,253
44,550	**44,600**	3,055	2,812	**47,550**	**47,600**	3,277	3,034	**50,550**	**50,600**	3,499	3,256
44,600	**44,650**	3,059	2,816	**47,600**	**47,650**	3,281	3,038	**50,600**	**50,650**	3,503	3,260
44,650	**44,700**	3,063	2,820	**47,650**	**47,700**	3,285	3,042	**50,650**	**50,700**	3,507	3,264
44,700	**44,750**	3,067	2,823	**47,700**	**47,750**	3,289	3,045	**50,700**	**50,750**	3,511	3,267
44,750	**44,800**	3,070	2,827	**47,750**	**47,800**	3,292	3,049	**50,750**	**50,800**	3,514	3,271
44,800	**44,850**	3,074	2,831	**47,800**	**47,850**	3,296	3,053	**50,800**	**50,850**	3,518	3,275
44,850	**44,900**	3,078	2,835	**47,850**	**47,900**	3,300	3,057	**50,850**	**50,900**	3,522	3,279
44,900	**44,950**	3,081	2,838	**47,900**	**47,950**	3,303	3,060	**50,900**	**50,950**	3,525	3,282
44,950	**45,000**	3,085	2,842	**47,950**	**48,000**	3,307	3,064	**50,950**	**51,000**	3,529	3,286

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$51,000		Your tax is --		**$54,000**		Your tax is --		**$57,000**		Your tax is --	
51,000	**51,050**	3,533	3,290	**54,000**	**54,050**	3,755	3,512	**57,000**	**57,050**	3,977	3,734
51,050	**51,100**	3,536	3,293	**54,050**	**54,100**	3,758	3,515	**57,050**	**57,100**	3,980	3,737
51,100	**51,150**	3,540	3,297	**54,100**	**54,150**	3,762	3,519	**57,100**	**57,150**	3,984	3,741
51,150	**51,200**	3,544	3,301	**54,150**	**54,200**	3,766	3,523	**57,150**	**57,200**	3,988	3,745
51,200	**51,250**	3,548	3,304	**54,200**	**54,250**	3,770	3,526	**57,200**	**57,250**	3,992	3,748
51,250	**51,300**	3,551	3,308	**54,250**	**54,300**	3,773	3,530	**57,250**	**57,300**	3,995	3,752
51,300	**51,350**	3,555	3,312	**54,300**	**54,350**	3,777	3,534	**57,300**	**57,350**	3,999	3,756
51,350	**51,400**	3,559	3,316	**54,350**	**54,400**	3,781	3,538	**57,350**	**57,400**	4,003	3,760
51,400	**51,450**	3,562	3,319	**54,400**	**54,450**	3,784	3,541	**57,400**	**57,450**	4,006	3,763
51,450	**51,500**	3,566	3,323	**54,450**	**54,500**	3,788	3,545	**57,450**	**57,500**	4,010	3,767
51,500	**51,550**	3,570	3,327	**54,500**	**54,550**	3,792	3,549	**57,500**	**57,550**	4,014	3,771
51,550	**51,600**	3,573	3,330	**54,550**	**54,600**	3,795	3,552	**57,550**	**57,600**	4,017	3,774
51,600	**51,650**	3,577	3,334	**54,600**	**54,650**	3,799	3,556	**57,600**	**57,650**	4,021	3,778
51,650	**51,700**	3,581	3,338	**54,650**	**54,700**	3,803	3,560	**57,650**	**57,700**	4,025	3,782
51,700	**51,750**	3,585	3,341	**54,700**	**54,750**	3,807	3,563	**57,700**	**57,750**	4,029	3,785
51,750	**51,800**	3,588	3,345	**54,750**	**54,800**	3,810	3,567	**57,750**	**57,800**	4,032	3,789
51,800	**51,850**	3,592	3,349	**54,800**	**54,850**	3,814	3,571	**57,800**	**57,850**	4,036	3,793
51,850	**51,900**	3,596	3,353	**54,850**	**54,900**	3,818	3,575	**57,850**	**57,900**	4,040	3,797
51,900	**51,950**	3,599	3,356	**54,900**	**54,950**	3,821	3,578	**57,900**	**57,950**	4,043	3,800
51,950	**52,000**	3,603	3,360	**54,950**	**55,000**	3,825	3,582	**57,950**	**58,000**	4,047	3,804
$52,000				**$55,000**				**$58,000**			
52,000	**52,050**	3,607	3,364	**55,000**	**55,050**	3,829	3,586	**58,000**	**58,050**	4,051	3,808
52,050	**52,100**	3,610	3,367	**55,050**	**55,100**	3,832	3,589	**58,050**	**58,100**	4,054	3,811
52,100	**52,150**	3,614	3,371	**55,100**	**55,150**	3,836	3,593	**58,100**	**58,150**	4,058	3,815
52,150	**52,200**	3,618	3,375	**55,150**	**55,200**	3,840	3,597	**58,150**	**58,200**	4,062	3,819
52,200	**52,250**	3,622	3,378	**55,200**	**55,250**	3,844	3,600	**58,200**	**58,250**	4,066	3,822
52,250	**52,300**	3,625	3,382	**55,250**	**55,300**	3,847	3,604	**58,250**	**58,300**	4,069	3,826
52,300	**52,350**	3,629	3,386	**55,300**	**55,350**	3,851	3,608	**58,300**	**58,350**	4,073	3,830
52,350	**52,400**	3,633	3,390	**55,350**	**55,400**	3,855	3,612	**58,350**	**58,400**	4,077	3,834
52,400	**52,450**	3,636	3,393	**55,400**	**55,450**	3,858	3,615	**58,400**	**58,450**	4,080	3,837
52,450	**52,500**	3,640	3,397	**55,450**	**55,500**	3,862	3,619	**58,450**	**58,500**	4,084	3,841
52,500	**52,550**	3,644	3,401	**55,500**	**55,550**	3,866	3,623	**58,500**	**58,550**	4,088	3,845
52,550	**52,600**	3,647	3,404	**55,550**	**55,600**	3,869	3,626	**58,550**	**58,600**	4,091	3,848
52,600	**52,650**	3,651	3,408	**55,600**	**55,650**	3,873	3,630	**58,600**	**58,650**	4,095	3,852
52,650	**52,700**	3,655	3,412	**55,650**	**55,700**	3,877	3,634	**58,650**	**58,700**	4,099	3,856
52,700	**52,750**	3,659	3,415	**55,700**	**55,750**	3,881	3,637	**58,700**	**58,750**	4,103	3,859
52,750	**52,800**	3,662	3,419	**55,750**	**55,800**	3,884	3,641	**58,750**	**58,800**	4,106	3,863
52,800	**52,850**	3,666	3,423	**55,800**	**55,850**	3,888	3,645	**58,800**	**58,850**	4,110	3,867
52,850	**52,900**	3,670	3,427	**55,850**	**55,900**	3,892	3,649	**58,850**	**58,900**	4,114	3,871
52,900	**52,950**	3,673	3,430	**55,900**	**55,950**	3,895	3,652	**58,900**	**58,950**	4,117	3,874
52,950	**53,000**	3,677	3,434	**55,950**	**56,000**	3,899	3,656	**58,950**	**59,000**	4,121	3,878
$53,000				**$56,000**				**$59,000**			
53,000	**53,050**	3,681	3,438	**56,000**	**56,050**	3,903	3,660	**59,000**	**59,050**	4,125	3,882
53,050	**53,100**	3,684	3,441	**56,050**	**56,100**	3,906	3,663	**59,050**	**59,100**	4,128	3,885
53,100	**53,150**	3,688	3,445	**56,100**	**56,150**	3,910	3,667	**59,100**	**59,150**	4,132	3,889
53,150	**53,200**	3,692	3,449	**56,150**	**56,200**	3,914	3,671	**59,150**	**59,200**	4,136	3,893
53,200	**53,250**	3,696	3,452	**56,200**	**56,250**	3,918	3,674	**59,200**	**59,250**	4,140	3,896
53,250	**53,300**	3,699	3,456	**56,250**	**56,300**	3,921	3,678	**59,250**	**59,300**	4,143	3,900
53,300	**53,350**	3,703	3,460	**56,300**	**56,350**	3,925	3,682	**59,300**	**59,350**	4,147	3,904
53,350	**53,400**	3,707	3,464	**56,350**	**56,400**	3,929	3,686	**59,350**	**59,400**	4,151	3,908
53,400	**53,450**	3,710	3,467	**56,400**	**56,450**	3,932	3,689	**59,400**	**59,450**	4,154	3,911
53,450	**53,500**	3,714	3,471	**56,450**	**56,500**	3,936	3,693	**59,450**	**59,500**	4,158	3,915
53,500	**53,550**	3,718	3,475	**56,500**	**56,550**	3,940	3,697	**59,500**	**59,550**	4,162	3,919
53,550	**53,600**	3,721	3,478	**56,550**	**56,600**	3,943	3,700	**59,550**	**59,600**	4,165	3,922
53,600	**53,650**	3,725	3,482	**56,600**	**56,650**	3,947	3,704	**59,600**	**59,650**	4,169	3,926
53,650	**53,700**	3,729	3,486	**56,650**	**56,700**	3,951	3,708	**59,650**	**59,700**	4,173	3,930
53,700	**53,750**	3,733	3,489	**56,700**	**56,750**	3,955	3,711	**59,700**	**59,750**	4,177	3,933
53,750	**53,800**	3,736	3,493	**56,750**	**56,800**	3,958	3,715	**59,750**	**59,800**	4,180	3,937
53,800	**53,850**	3,740	3,497	**56,800**	**56,850**	3,962	3,719	**59,800**	**59,850**	4,184	3,941
53,850	**53,900**	3,744	3,501	**56,850**	**56,900**	3,966	3,723	**59,850**	**59,900**	4,188	3,945
53,900	**53,950**	3,747	3,504	**56,900**	**56,950**	3,969	3,726	**59,900**	**59,950**	4,191	3,948
53,950	**54,000**	3,751	3,508	**56,950**	**57,000**	3,973	3,730	**59,950**	**60,000**	4,195	3,952

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$60,000		Your tax is --		**$63,000**		Your tax is --		**$66,000**		Your tax is --	
60,000	**60,050**	4,199	3,956	**63,000**	**63,050**	4,421	4,178	**66,000**	**66,050**	4,643	4,400
60,050	**60,100**	4,202	3,959	**63,050**	**63,100**	4,424	4,181	**66,050**	**66,100**	4,646	4,403
60,100	**60,150**	4,206	3,963	**63,100**	**63,150**	4,428	4,185	**66,100**	**66,150**	4,650	4,407
60,150	**60,200**	4,210	3,967	**63,150**	**63,200**	4,432	4,189	**66,150**	**66,200**	4,654	4,411
60,200	**60,250**	4,214	3,970	**63,200**	**63,250**	4,436	4,192	**66,200**	**66,250**	4,658	4,414
60,250	**60,300**	4,217	3,974	**63,250**	**63,300**	4,439	4,196	**66,250**	**66,300**	4,661	4,418
60,300	**60,350**	4,221	3,978	**63,300**	**63,350**	4,443	4,200	**66,300**	**66,350**	4,665	4,422
60,350	**60,400**	4,225	3,982	**63,350**	**63,400**	4,447	4,204	**66,350**	**66,400**	4,669	4,426
60,400	**60,450**	4,228	3,985	**63,400**	**63,450**	4,450	4,207	**66,400**	**66,450**	4,672	4,429
60,450	**60,500**	4,232	3,989	**63,450**	**63,500**	4,454	4,211	**66,450**	**66,500**	4,676	4,433
60,500	**60,550**	4,236	3,993	**63,500**	**63,550**	4,458	4,215	**66,500**	**66,550**	4,680	4,437
60,550	**60,600**	4,239	3,996	**63,550**	**63,600**	4,461	4,218	**66,550**	**66,600**	4,683	4,440
60,600	**60,650**	4,243	4,000	**63,600**	**63,650**	4,465	4,222	**66,600**	**66,650**	4,687	4,444
60,650	**60,700**	4,247	4,004	**63,650**	**63,700**	4,469	4,226	**66,650**	**66,700**	4,691	4,448
60,700	**60,750**	4,251	4,007	**63,700**	**63,750**	4,473	4,229	**66,700**	**66,750**	4,695	4,451
60,750	**60,800**	4,254	4,011	**63,750**	**63,800**	4,476	4,233	**66,750**	**66,800**	4,698	4,455
60,800	**60,850**	4,258	4,015	**63,800**	**63,850**	4,480	4,237	**66,800**	**66,850**	4,702	4,459
60,850	**60,900**	4,262	4,019	**63,850**	**63,900**	4,484	4,241	**66,850**	**66,900**	4,706	4,463
60,900	**60,950**	4,265	4,022	**63,900**	**63,950**	4,487	4,244	**66,900**	**66,950**	4,709	4,466
60,950	**61,000**	4,269	4,026	**63,950**	**64,000**	4,491	4,248	**66,950**	**67,000**	4,713	4,470
$61,000				**$64,000**				**$67,000**			
61,000	**61,050**	4,273	4,030	**64,000**	**64,050**	4,495	4,252	**67,000**	**67,050**	4,717	4,474
61,050	**61,100**	4,276	4,033	**64,050**	**64,100**	4,498	4,255	**67,050**	**67,100**	4,720	4,477
61,100	**61,150**	4,280	4,037	**64,100**	**64,150**	4,502	4,259	**67,100**	**67,150**	4,724	4,481
61,150	**61,200**	4,284	4,041	**64,150**	**64,200**	4,506	4,263	**67,150**	**67,200**	4,728	4,485
61,200	**61,250**	4,288	4,044	**64,200**	**64,250**	4,510	4,266	**67,200**	**67,250**	4,732	4,488
61,250	**61,300**	4,291	4,048	**64,250**	**64,300**	4,513	4,270	**67,250**	**67,300**	4,735	4,492
61,300	**61,350**	4,295	4,052	**64,300**	**64,350**	4,517	4,274	**67,300**	**67,350**	4,739	4,496
61,350	**61,400**	4,299	4,056	**64,350**	**64,400**	4,521	4,278	**67,350**	**67,400**	4,743	4,500
61,400	**61,450**	4,302	4,059	**64,400**	**64,450**	4,524	4,281	**67,400**	**67,450**	4,746	4,503
61,450	**61,500**	4,306	4,063	**64,450**	**64,500**	4,528	4,285	**67,450**	**67,500**	4,750	4,507
61,500	**61,550**	4,310	4,067	**64,500**	**64,550**	4,532	4,289	**67,500**	**67,550**	4,754	4,511
61,550	**61,600**	4,313	4,070	**64,550**	**64,600**	4,535	4,292	**67,550**	**67,600**	4,757	4,514
61,600	**61,650**	4,317	4,074	**64,600**	**64,650**	4,539	4,296	**67,600**	**67,650**	4,761	4,518
61,650	**61,700**	4,321	4,078	**64,650**	**64,700**	4,543	4,300	**67,650**	**67,700**	4,765	4,522
61,700	**61,750**	4,325	4,081	**64,700**	**64,750**	4,547	4,303	**67,700**	**67,750**	4,769	4,525
61,750	**61,800**	4,328	4,085	**64,750**	**64,800**	4,550	4,307	**67,750**	**67,800**	4,772	4,529
61,800	**61,850**	4,332	4,089	**64,800**	**64,850**	4,554	4,311	**67,800**	**67,850**	4,776	4,533
61,850	**61,900**	4,336	4,093	**64,850**	**64,900**	4,558	4,315	**67,850**	**67,900**	4,780	4,537
61,900	**61,950**	4,339	4,096	**64,900**	**64,950**	4,561	4,318	**67,900**	**67,950**	4,783	4,540
61,950	**62,000**	4,343	4,100	**64,950**	**65,000**	4,565	4,322	**67,950**	**68,000**	4,787	4,544
$62,000				**$65,000**				**$68,000**			
62,000	**62,050**	4,347	4,104	**65,000**	**65,050**	4,569	4,326	**68,000**	**68,050**	4,791	4,548
62,050	**62,100**	4,350	4,107	**65,050**	**65,100**	4,572	4,329	**68,050**	**68,100**	4,794	4,551
62,100	**62,150**	4,354	4,111	**65,100**	**65,150**	4,576	4,333	**68,100**	**68,150**	4,798	4,555
62,150	**62,200**	4,358	4,115	**65,150**	**65,200**	4,580	4,337	**68,150**	**68,200**	4,802	4,559
62,200	**62,250**	4,362	4,118	**65,200**	**65,250**	4,584	4,340	**68,200**	**68,250**	4,806	4,562
62,250	**62,300**	4,365	4,122	**65,250**	**65,300**	4,587	4,344	**68,250**	**68,300**	4,809	4,566
62,300	**62,350**	4,369	4,126	**65,300**	**65,350**	4,591	4,348	**68,300**	**68,350**	4,813	4,570
62,350	**62,400**	4,373	4,130	**65,350**	**65,400**	4,595	4,352	**68,350**	**68,400**	4,817	4,574
62,400	**62,450**	4,376	4,133	**65,400**	**65,450**	4,598	4,355	**68,400**	**68,450**	4,820	4,577
62,450	**62,500**	4,380	4,137	**65,450**	**65,500**	4,602	4,359	**68,450**	**68,500**	4,824	4,581
62,500	**62,550**	4,384	4,141	**65,500**	**65,550**	4,606	4,363	**68,500**	**68,550**	4,828	4,585
62,550	**62,600**	4,387	4,144	**65,550**	**65,600**	4,609	4,366	**68,550**	**68,600**	4,831	4,588
62,600	**62,650**	4,391	4,148	**65,600**	**65,650**	4,613	4,370	**68,600**	**68,650**	4,835	4,592
62,650	**62,700**	4,395	4,152	**65,650**	**65,700**	4,617	4,374	**68,650**	**68,700**	4,839	4,596
62,700	**62,750**	4,399	4,155	**65,700**	**65,750**	4,621	4,377	**68,700**	**68,750**	4,843	4,599
62,750	**62,800**	4,402	4,159	**65,750**	**65,800**	4,624	4,381	**68,750**	**68,800**	4,846	4,603
62,800	**62,850**	4,406	4,163	**65,800**	**65,850**	4,628	4,385	**68,800**	**68,850**	4,850	4,607
62,850	**62,900**	4,410	4,167	**65,850**	**65,900**	4,632	4,389	**68,850**	**68,900**	4,854	4,611
62,900	**62,950**	4,413	4,170	**65,900**	**65,950**	4,635	4,392	**68,900**	**68,950**	4,857	4,614
62,950	**63,000**	4,417	4,174	**65,950**	**66,000**	4,639	4,396	**68,950**	**69,000**	4,861	4,618

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$69,000		Your tax is --		**$72,000**		Your tax is --		**$75,000**		Your tax is --	
69,000	**69,050**	4,865	4,622	**72,000**	**72,050**	5,087	4,844	**75,000**	**75,050**	5,309	5,066
69,050	**69,100**	4,868	4,625	**72,050**	**72,100**	5,090	4,847	**75,050**	**75,100**	5,312	5,069
69,100	**69,150**	4,872	4,629	**72,100**	**72,150**	5,094	4,851	**75,100**	**75,150**	5,316	5,073
69,150	**69,200**	4,876	4,633	**72,150**	**72,200**	5,098	4,855	**75,150**	**75,200**	5,320	5,077
69,200	**69,250**	4,880	4,636	**72,200**	**72,250**	5,102	4,858	**75,200**	**75,250**	5,324	5,080
69,250	**69,300**	4,883	4,640	**72,250**	**72,300**	5,105	4,862	**75,250**	**75,300**	5,327	5,084
69,300	**69,350**	4,887	4,644	**72,300**	**72,350**	5,109	4,866	**75,300**	**75,350**	5,331	5,088
69,350	**69,400**	4,891	4,648	**72,350**	**72,400**	5,113	4,870	**75,350**	**75,400**	5,335	5,092
69,400	**69,450**	4,894	4,651	**72,400**	**72,450**	5,116	4,873	**75,400**	**75,450**	5,338	5,095
69,450	**69,500**	4,898	4,655	**72,450**	**72,500**	5,120	4,877	**75,450**	**75,500**	5,342	5,099
69,500	**69,550**	4,902	4,659	**72,500**	**72,550**	5,124	4,881	**75,500**	**75,550**	5,346	5,103
69,550	**69,600**	4,905	4,662	**72,550**	**72,600**	5,127	4,884	**75,550**	**75,600**	5,349	5,106
69,600	**69,650**	4,909	4,666	**72,600**	**72,650**	5,131	4,888	**75,600**	**75,650**	5,353	5,110
69,650	**69,700**	4,913	4,670	**72,650**	**72,700**	5,135	4,892	**75,650**	**75,700**	5,357	5,114
69,700	**69,750**	4,917	4,673	**72,700**	**72,750**	5,139	4,895	**75,700**	**75,750**	5,361	5,117
69,750	**69,800**	4,920	4,677	**72,750**	**72,800**	5,142	4,899	**75,750**	**75,800**	5,364	5,121
69,800	**69,850**	4,924	4,681	**72,800**	**72,850**	5,146	4,903	**75,800**	**75,850**	5,368	5,125
69,850	**69,900**	4,928	4,685	**72,850**	**72,900**	5,150	4,907	**75,850**	**75,900**	5,372	5,129
69,900	**69,950**	4,931	4,688	**72,900**	**72,950**	5,153	4,910	**75,900**	**75,950**	5,375	5,132
69,950	**70,000**	4,935	4,692	**72,950**	**73,000**	5,157	4,914	**75,950**	**76,000**	5,379	5,136
$70,000				**$73,000**				**$76,000**			
70,000	**70,050**	4,939	4,696	**73,000**	**73,050**	5,161	4,918	**76,000**	**76,050**	5,383	5,140
70,050	**70,100**	4,942	4,699	**73,050**	**73,100**	5,164	4,921	**76,050**	**76,100**	5,386	5,143
70,100	**70,150**	4,946	4,703	**73,100**	**73,150**	5,168	4,925	**76,100**	**76,150**	5,390	5,147
70,150	**70,200**	4,950	4,707	**73,150**	**73,200**	5,172	4,929	**76,150**	**76,200**	5,394	5,151
70,200	**70,250**	4,954	4,710	**73,200**	**73,250**	5,176	4,932	**76,200**	**76,250**	5,398	5,154
70,250	**70,300**	4,957	4,714	**73,250**	**73,300**	5,179	4,936	**76,250**	**76,300**	5,401	5,158
70,300	**70,350**	4,961	4,718	**73,300**	**73,350**	5,183	4,940	**76,300**	**76,350**	5,405	5,162
70,350	**70,400**	4,965	4,722	**73,350**	**73,400**	5,187	4,944	**76,350**	**76,400**	5,409	5,166
70,400	**70,450**	4,968	4,725	**73,400**	**73,450**	5,190	4,947	**76,400**	**76,450**	5,412	5,169
70,450	**70,500**	4,972	4,729	**73,450**	**73,500**	5,194	4,951	**76,450**	**76,500**	5,416	5,173
70,500	**70,550**	4,976	4,733	**73,500**	**73,550**	5,198	4,955	**76,500**	**76,550**	5,420	5,177
70,550	**70,600**	4,979	4,736	**73,550**	**73,600**	5,201	4,958	**76,550**	**76,600**	5,423	5,180
70,600	**70,650**	4,983	4,740	**73,600**	**73,650**	5,205	4,962	**76,600**	**76,650**	5,427	5,184
70,650	**70,700**	4,987	4,744	**73,650**	**73,700**	5,209	4,966	**76,650**	**76,700**	5,431	5,188
70,700	**70,750**	4,991	4,747	**73,700**	**73,750**	5,213	4,969	**76,700**	**76,750**	5,435	5,191
70,750	**70,800**	4,994	4,751	**73,750**	**73,800**	5,216	4,973	**76,750**	**76,800**	5,438	5,195
70,800	**70,850**	4,998	4,755	**73,800**	**73,850**	5,220	4,977	**76,800**	**76,850**	5,442	5,199
70,850	**70,900**	5,002	4,759	**73,850**	**73,900**	5,224	4,981	**76,850**	**76,900**	5,446	5,203
70,900	**70,950**	5,005	4,762	**73,900**	**73,950**	5,227	4,984	**76,900**	**76,950**	5,449	5,206
70,950	**71,000**	5,009	4,766	**73,950**	**74,000**	5,231	4,988	**76,950**	**77,000**	5,453	5,210
$71,000				**$74,000**				**$77,000**			
71,000	**71,050**	5,013	4,770	**74,000**	**74,050**	5,235	4,992	**77,000**	**77,050**	5,457	5,214
71,050	**71,100**	5,016	4,773	**74,050**	**74,100**	5,238	4,995	**77,050**	**77,100**	5,460	5,217
71,100	**71,150**	5,020	4,777	**74,100**	**74,150**	5,242	4,999	**77,100**	**77,150**	5,464	5,221
71,150	**71,200**	5,024	4,781	**74,150**	**74,200**	5,246	5,003	**77,150**	**77,200**	5,468	5,225
71,200	**71,250**	5,028	4,784	**74,200**	**74,250**	5,250	5,006	**77,200**	**77,250**	5,472	5,228
71,250	**71,300**	5,031	4,788	**74,250**	**74,300**	5,253	5,010	**77,250**	**77,300**	5,475	5,232
71,300	**71,350**	5,035	4,792	**74,300**	**74,350**	5,257	5,014	**77,300**	**77,350**	5,479	5,236
71,350	**71,400**	5,039	4,796	**74,350**	**74,400**	5,261	5,018	**77,350**	**77,400**	5,483	5,240
71,400	**71,450**	5,042	4,799	**74,400**	**74,450**	5,264	5,021	**77,400**	**77,450**	5,486	5,243
71,450	**71,500**	5,046	4,803	**74,450**	**74,500**	5,268	5,025	**77,450**	**77,500**	5,490	5,247
71,500	**71,550**	5,050	4,807	**74,500**	**74,550**	5,272	5,029	**77,500**	**77,550**	5,494	5,251
71,550	**71,600**	5,053	4,810	**74,550**	**74,600**	5,275	5,032	**77,550**	**77,600**	5,497	5,254
71,600	**71,650**	5,057	4,814	**74,600**	**74,650**	5,279	5,036	**77,600**	**77,650**	5,501	5,258
71,650	**71,700**	5,061	4,818	**74,650**	**74,700**	5,283	5,040	**77,650**	**77,700**	5,505	5,262
71,700	**71,750**	5,065	4,821	**74,700**	**74,750**	5,287	5,043	**77,700**	**77,750**	5,509	5,265
71,750	**71,800**	5,068	4,825	**74,750**	**74,800**	5,290	5,047	**77,750**	**77,800**	5,512	5,269
71,800	**71,850**	5,072	4,829	**74,800**	**74,850**	5,294	5,051	**77,800**	**77,850**	5,516	5,273
71,850	**71,900**	5,076	4,833	**74,850**	**74,900**	5,298	5,055	**77,850**	**77,900**	5,520	5,277
71,900	**71,950**	5,079	4,836	**74,900**	**74,950**	5,301	5,058	**77,900**	**77,950**	5,523	5,280
71,950	**72,000**	5,083	4,840	**74,950**	**75,000**	5,305	5,062	**77,950**	**78,000**	5,527	5,284

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$78,000		Your tax is --		**$81,000**		Your tax is --		**$84,000**		Your tax is --	
78,000	**78,050**	5,531	5,288	**81,000**	**81,050**	5,753	5,510	**84,000**	**84,050**	5,975	5,732
78,050	**78,100**	5,534	5,291	**81,050**	**81,100**	5,756	5,513	**84,050**	**84,100**	5,978	5,735
78,100	**78,150**	5,538	5,295	**81,100**	**81,150**	5,760	5,517	**84,100**	**84,150**	5,982	5,739
78,150	**78,200**	5,542	5,299	**81,150**	**81,200**	5,764	5,521	**84,150**	**84,200**	5,986	5,743
78,200	**78,250**	5,546	5,302	**81,200**	**81,250**	5,768	5,524	**84,200**	**84,250**	5,990	5,746
78,250	**78,300**	5,549	5,306	**81,250**	**81,300**	5,771	5,528	**84,250**	**84,300**	5,993	5,750
78,300	**78,350**	5,553	5,310	**81,300**	**81,350**	5,775	5,532	**84,300**	**84,350**	5,997	5,754
78,350	**78,400**	5,557	5,314	**81,350**	**81,400**	5,779	5,536	**84,350**	**84,400**	6,001	5,758
78,400	**78,450**	5,560	5,317	**81,400**	**81,450**	5,782	5,539	**84,400**	**84,450**	6,004	5,761
78,450	**78,500**	5,564	5,321	**81,450**	**81,500**	5,786	5,543	**84,450**	**84,500**	6,008	5,765
78,500	**78,550**	5,568	5,325	**81,500**	**81,550**	5,790	5,547	**84,500**	**84,550**	6,012	5,769
78,550	**78,600**	5,571	5,328	**81,550**	**81,600**	5,793	5,550	**84,550**	**84,600**	6,015	5,772
78,600	**78,650**	5,575	5,332	**81,600**	**81,650**	5,797	5,554	**84,600**	**84,650**	6,019	5,776
78,650	**78,700**	5,579	5,336	**81,650**	**81,700**	5,801	5,558	**84,650**	**84,700**	6,023	5,780
78,700	**78,750**	5,583	5,339	**81,700**	**81,750**	5,805	5,561	**84,700**	**84,750**	6,027	5,783
78,750	**78,800**	5,586	5,343	**81,750**	**81,800**	5,808	5,565	**84,750**	**84,800**	6,030	5,787
78,800	**78,850**	5,590	5,347	**81,800**	**81,850**	5,812	5,569	**84,800**	**84,850**	6,034	5,791
78,850	**78,900**	5,594	5,351	**81,850**	**81,900**	5,816	5,573	**84,850**	**84,900**	6,038	5,795
78,900	**78,950**	5,597	5,354	**81,900**	**81,950**	5,819	5,576	**84,900**	**84,950**	6,041	5,798
78,950	**79,000**	5,601	5,358	**81,950**	**82,000**	5,823	5,580	**84,950**	**85,000**	6,045	5,802
$79,000				**$82,000**				**$85,000**			
79,000	**79,050**	5,605	5,362	**82,000**	**82,050**	5,827	5,584	**85,000**	**85,050**	6,049	5,806
79,050	**79,100**	5,608	5,365	**82,050**	**82,100**	5,830	5,587	**85,050**	**85,100**	6,052	5,809
79,100	**79,150**	5,612	5,369	**82,100**	**82,150**	5,834	5,591	**85,100**	**85,150**	6,056	5,813
79,150	**79,200**	5,616	5,373	**82,150**	**82,200**	5,838	5,595	**85,150**	**85,200**	6,060	5,817
79,200	**79,250**	5,620	5,376	**82,200**	**82,250**	5,842	5,598	**85,200**	**85,250**	6,064	5,820
79,250	**79,300**	5,623	5,380	**82,250**	**82,300**	5,845	5,602	**85,250**	**85,300**	6,067	5,824
79,300	**79,350**	5,627	5,384	**82,300**	**82,350**	5,849	5,606	**85,300**	**85,350**	6,071	5,828
79,350	**79,400**	5,631	5,388	**82,350**	**82,400**	5,853	5,610	**85,350**	**85,400**	6,075	5,832
79,400	**79,450**	5,634	5,391	**82,400**	**82,450**	5,856	5,613	**85,400**	**85,450**	6,078	5,835
79,450	**79,500**	5,638	5,395	**82,450**	**82,500**	5,860	5,617	**85,450**	**85,500**	6,082	5,839
79,500	**79,550**	5,642	5,399	**82,500**	**82,550**	5,864	5,621	**85,500**	**85,550**	6,086	5,843
79,550	**79,600**	5,645	5,402	**82,550**	**82,600**	5,867	5,624	**85,550**	**85,600**	6,089	5,846
79,600	**79,650**	5,649	5,406	**82,600**	**82,650**	5,871	5,628	**85,600**	**85,650**	6,093	5,850
79,650	**79,700**	5,653	5,410	**82,650**	**82,700**	5,875	5,632	**85,650**	**85,700**	6,097	5,854
79,700	**79,750**	5,657	5,413	**82,700**	**82,750**	5,879	5,635	**85,700**	**85,750**	6,101	5,857
79,750	**79,800**	5,660	5,417	**82,750**	**82,800**	5,882	5,639	**85,750**	**85,800**	6,104	5,861
79,800	**79,850**	5,664	5,421	**82,800**	**82,850**	5,886	5,643	**85,800**	**85,850**	6,108	5,865
79,850	**79,900**	5,668	5,425	**82,850**	**82,900**	5,890	5,647	**85,850**	**85,900**	6,112	5,869
79,900	**79,950**	5,671	5,428	**82,900**	**82,950**	5,893	5,650	**85,900**	**85,950**	6,115	5,872
79,950	**80,000**	5,675	5,432	**82,950**	**83,000**	5,897	5,654	**85,950**	**86,000**	6,119	5,876
$80,000				**$83,000**				**$86,000**			
80,000	**80,050**	5,679	5,436	**83,000**	**83,050**	5,901	5,658	**86,000**	**86,050**	6,123	5,880
80,050	**80,100**	5,682	5,439	**83,050**	**83,100**	5,904	5,661	**86,050**	**86,100**	6,126	5,883
80,100	**80,150**	5,686	5,443	**83,100**	**83,150**	5,908	5,665	**86,100**	**86,150**	6,130	5,887
80,150	**80,200**	5,690	5,447	**83,150**	**83,200**	5,912	5,669	**86,150**	**86,200**	6,134	5,891
80,200	**80,250**	5,694	5,450	**83,200**	**83,250**	5,916	5,672	**86,200**	**86,250**	6,138	5,894
80,250	**80,300**	5,697	5,454	**83,250**	**83,300**	5,919	5,676	**86,250**	**86,300**	6,141	5,898
80,300	**80,350**	5,701	5,458	**83,300**	**83,350**	5,923	5,680	**86,300**	**86,350**	6,145	5,902
80,350	**80,400**	5,705	5,462	**83,350**	**83,400**	5,927	5,684	**86,350**	**86,400**	6,149	5,906
80,400	**80,450**	5,708	5,465	**83,400**	**83,450**	5,930	5,687	**86,400**	**86,450**	6,152	5,909
80,450	**80,500**	5,712	5,469	**83,450**	**83,500**	5,934	5,691	**86,450**	**86,500**	6,156	5,913
80,500	**80,550**	5,716	5,473	**83,500**	**83,550**	5,938	5,695	**86,500**	**86,550**	6,160	5,917
80,550	**80,600**	5,719	5,476	**83,550**	**83,600**	5,941	5,698	**86,550**	**86,600**	6,163	5,920
80,600	**80,650**	5,723	5,480	**83,600**	**83,650**	5,945	5,702	**86,600**	**86,650**	6,167	5,924
80,650	**80,700**	5,727	5,484	**83,650**	**83,700**	5,949	5,706	**86,650**	**86,700**	6,171	5,928
80,700	**80,750**	5,731	5,487	**83,700**	**83,750**	5,953	5,709	**86,700**	**86,750**	6,175	5,931
80,750	**80,800**	5,734	5,491	**83,750**	**83,800**	5,956	5,713	**86,750**	**86,800**	6,178	5,935
80,800	**80,850**	5,738	5,495	**83,800**	**83,850**	5,960	5,717	**86,800**	**86,850**	6,182	5,939
80,850	**80,900**	5,742	5,499	**83,850**	**83,900**	5,964	5,721	**86,850**	**86,900**	6,186	5,943
80,900	**80,950**	5,745	5,502	**83,900**	**83,950**	5,967	5,724	**86,900**	**86,950**	6,189	5,946
80,950	**81,000**	5,749	5,506	**83,950**	**84,000**	5,971	5,728	**86,950**	**87,000**	6,193	5,950

***This column must also be used by a qualifying widow(er).**

Continued on next page

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
$87,000		Your tax is --		**$90,000**		Your tax is --		**$93,000**		Your tax is --	
87,000	**87,050**	6,197	5,954	**90,000**	**90,050**	6,419	6,176	**93,000**	**93,050**	6,641	6,398
87,050	**87,100**	6,200	5,957	**90,050**	**90,100**	6,422	6,179	**93,050**	**93,100**	6,644	6,401
87,100	**87,150**	6,204	5,961	**90,100**	**90,150**	6,426	6,183	**93,100**	**93,150**	6,648	6,405
87,150	**87,200**	6,208	5,965	**90,150**	**90,200**	6,430	6,187	**93,150**	**93,200**	6,652	6,409
87,200	**87,250**	6,212	5,968	**90,200**	**90,250**	6,434	6,190	**93,200**	**93,250**	6,656	6,412
87,250	**87,300**	6,215	5,972	**90,250**	**90,300**	6,437	6,194	**93,250**	**93,300**	6,659	6,416
87,300	**87,350**	6,219	5,976	**90,300**	**90,350**	6,441	6,198	**93,300**	**93,350**	6,663	6,420
87,350	**87,400**	6,223	5,980	**90,350**	**90,400**	6,445	6,202	**93,350**	**93,400**	6,667	6,424
87,400	**87,450**	6,226	5,983	**90,400**	**90,450**	6,448	6,205	**93,400**	**93,450**	6,670	6,427
87,450	**87,500**	6,230	5,987	**90,450**	**90,500**	6,452	6,209	**93,450**	**93,500**	6,674	6,431
87,500	**87,550**	6,234	5,991	**90,500**	**90,550**	6,456	6,213	**93,500**	**93,550**	6,678	6,435
87,550	**87,600**	6,237	5,994	**90,550**	**90,600**	6,459	6,216	**93,550**	**93,600**	6,681	6,438
87,600	**87,650**	6,241	5,998	**90,600**	**90,650**	6,463	6,220	**93,600**	**93,650**	6,685	6,442
87,650	**87,700**	6,245	6,002	**90,650**	**90,700**	6,467	6,224	**93,650**	**93,700**	6,689	6,446
87,700	**87,750**	6,249	6,005	**90,700**	**90,750**	6,471	6,227	**93,700**	**93,750**	6,693	6,449
87,750	**87,800**	6,252	6,009	**90,750**	**90,800**	6,474	6,231	**93,750**	**93,800**	6,696	6,453
87,800	**87,850**	6,256	6,013	**90,800**	**90,850**	6,478	6,235	**93,800**	**93,850**	6,700	6,457
87,850	**87,900**	6,260	6,017	**90,850**	**90,900**	6,482	6,239	**93,850**	**93,900**	6,704	6,461
87,900	**87,950**	6,263	6,020	**90,900**	**90,950**	6,485	6,242	**93,900**	**93,950**	6,707	6,464
87,950	**88,000**	6,267	6,024	**90,950**	**91,000**	6,489	6,246	**93,950**	**94,000**	6,711	6,468
$88,000				**$91,000**				**$94,000**			
88,000	**88,050**	6,271	6,028	**91,000**	**91,050**	6,493	6,250	**94,000**	**94,050**	6,715	6,472
88,050	**88,100**	6,274	6,031	**91,050**	**91,100**	6,496	6,253	**94,050**	**94,100**	6,718	6,475
88,100	**88,150**	6,278	6,035	**91,100**	**91,150**	6,500	6,257	**94,100**	**94,150**	6,722	6,479
88,150	**88,200**	6,282	6,039	**91,150**	**91,200**	6,504	6,261	**94,150**	**94,200**	6,726	6,483
88,200	**88,250**	6,286	6,042	**91,200**	**91,250**	6,508	6,264	**94,200**	**94,250**	6,730	6,486
88,250	**88,300**	6,289	6,046	**91,250**	**91,300**	6,511	6,268	**94,250**	**94,300**	6,733	6,490
88,300	**88,350**	6,293	6,050	**91,300**	**91,350**	6,515	6,272	**94,300**	**94,350**	6,737	6,494
88,350	**88,400**	6,297	6,054	**91,350**	**91,400**	6,519	6,276	**94,350**	**94,400**	6,741	6,498
88,400	**88,450**	6,300	6,057	**91,400**	**91,450**	6,522	6,279	**94,400**	**94,450**	6,744	6,501
88,450	**88,500**	6,304	6,061	**91,450**	**91,500**	6,526	6,283	**94,450**	**94,500**	6,748	6,505
88,500	**88,550**	6,308	6,065	**91,500**	**91,550**	6,530	6,287	**94,500**	**94,550**	6,752	6,509
88,550	**88,600**	6,311	6,068	**91,550**	**91,600**	6,533	6,290	**94,550**	**94,600**	6,755	6,512
88,600	**88,650**	6,315	6,072	**91,600**	**91,650**	6,537	6,294	**94,600**	**94,650**	6,759	6,516
88,650	**88,700**	6,319	6,076	**91,650**	**91,700**	6,541	6,298	**94,650**	**94,700**	6,763	6,520
88,700	**88,750**	6,323	6,079	**91,700**	**91,750**	6,545	6,301	**94,700**	**94,750**	6,767	6,523
88,750	**88,800**	6,326	6,083	**91,750**	**91,800**	6,548	6,305	**94,750**	**94,800**	6,770	6,527
88,800	**88,850**	6,330	6,087	**91,800**	**91,850**	6,552	6,309	**94,800**	**94,850**	6,774	6,531
88,850	**88,900**	6,334	6,091	**91,850**	**91,900**	6,556	6,313	**94,850**	**94,900**	6,778	6,535
88,900	**88,950**	6,337	6,094	**91,900**	**91,950**	6,559	6,316	**94,900**	**94,950**	6,781	6,538
88,950	**89,000**	6,341	6,098	**91,950**	**92,000**	6,563	6,320	**94,950**	**95,000**	6,785	6,542
$89,000				**$92,000**				**$95,000**			
89,000	**89,050**	6,345	6,102	**92,000**	**92,050**	6,567	6,324	**95,000**	**95,050**	6,789	6,546
89,050	**89,100**	6,348	6,105	**92,050**	**92,100**	6,570	6,327	**95,050**	**95,100**	6,792	6,549
89,100	**89,150**	6,352	6,109	**92,100**	**92,150**	6,574	6,331	**95,100**	**95,150**	6,796	6,553
89,150	**89,200**	6,356	6,113	**92,150**	**92,200**	6,578	6,335	**95,150**	**95,200**	6,800	6,557
89,200	**89,250**	6,360	6,116	**92,200**	**92,250**	6,582	6,338	**95,200**	**95,250**	6,804	6,560
89,250	**89,300**	6,363	6,120	**92,250**	**92,300**	6,585	6,342	**95,250**	**95,300**	6,807	6,564
89,300	**89,350**	6,367	6,124	**92,300**	**92,350**	6,589	6,346	**95,300**	**95,350**	6,811	6,568
89,350	**89,400**	6,371	6,128	**92,350**	**92,400**	6,593	6,350	**95,350**	**95,400**	6,815	6,572
89,400	**89,450**	6,374	6,131	**92,400**	**92,450**	6,596	6,353	**95,400**	**95,450**	6,818	6,575
89,450	**89,500**	6,378	6,135	**92,450**	**92,500**	6,600	6,357	**95,450**	**95,500**	6,822	6,579
89,500	**89,550**	6,382	6,139	**92,500**	**92,550**	6,604	6,361	**95,500**	**95,550**	6,826	6,583
89,550	**89,600**	6,385	6,142	**92,550**	**92,600**	6,607	6,364	**95,550**	**95,600**	6,829	6,586
89,600	**89,650**	6,389	6,146	**92,600**	**92,650**	6,611	6,368	**95,600**	**95,650**	6,833	6,590
89,650	**89,700**	6,393	6,150	**92,650**	**92,700**	6,615	6,372	**95,650**	**95,700**	6,837	6,594
89,700	**89,750**	6,397	6,153	**92,700**	**92,750**	6,619	6,375	**95,700**	**95,750**	6,841	6,597
89,750	**89,800**	6,400	6,157	**92,750**	**92,800**	6,622	6,379	**95,750**	**95,800**	6,844	6,601
89,800	**89,850**	6,404	6,161	**92,800**	**92,850**	6,626	6,383	**95,800**	**95,850**	6,848	6,605
89,850	**89,900**	6,408	6,165	**92,850**	**92,900**	6,630	6,387	**95,850**	**95,900**	6,852	6,609
89,900	**89,950**	6,411	6,168	**92,900**	**92,950**	6,633	6,390	**95,900**	**95,950**	6,855	6,612
89,950	**90,000**	6,415	6,172	**92,950**	**93,000**	6,637	6,394	**95,950**	**96,000**	6,859	6,616

***This column must also be used by a qualifying widow(er).**

Continued on next page

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**
$96,000		Your tax is --		**$98,000**		Your tax is --	
96,000	**96,050**	6,863	6,620	**98,000**	**98,050**	7,011	6,768
96,050	**96,100**	6,866	6,623	**98,050**	**98,100**	7,014	6,771
96,100	**96,150**	6,870	6,627	**98,100**	**98,150**	7,018	6,775
96,150	**96,200**	6,874	6,631	**98,150**	**98,200**	7,022	6,779
96,200	**96,250**	6,878	6,634	**98,200**	**98,250**	7,026	6,782
96,250	**96,300**	6,881	6,638	**98,250**	**98,300**	7,029	6,786
96,300	**96,350**	6,885	6,642	**98,300**	**98,350**	7,033	6,790
96,350	**96,400**	6,889	6,646	**98,350**	**98,400**	7,037	6,794
96,400	**96,450**	6,892	6,649	**98,400**	**98,450**	7,040	6,797
96,450	**96,500**	6,896	6,653	**98,450**	**98,500**	7,044	6,801
96,500	**96,550**	6,900	6,657	**98,500**	**98,550**	7,048	6,805
96,550	**96,600**	6,903	6,660	**98,550**	**98,600**	7,051	6,808
96,600	**96,650**	6,907	6,664	**98,600**	**98,650**	7,055	6,812
96,650	**96,700**	6,911	6,668	**98,650**	**98,700**	7,059	6,816
96,700	**96,750**	6,915	6,671	**98,700**	**98,750**	7,063	6,819
96,750	**96,800**	6,918	6,675	**98,750**	**98,800**	7,066	6,823
96,800	**96,850**	6,922	6,679	**98,800**	**98,850**	7,070	6,827
96,850	**96,900**	6,926	6,683	**98,850**	**98,900**	7,074	6,831
96,900	**96,950**	6,929	6,686	**98,900**	**98,950**	7,077	6,834
96,950	**97,000**	6,933	6,690	**98,950**	**99,000**	7,081	6,838
$97,000				**$99,000**			
97,000	**97,050**	6,937	6,694	**99,000**	**99,050**	7,085	6,842
97,050	**97,100**	6,940	6,697	**99,050**	**99,100**	7,088	6,845
97,100	**97,150**	6,944	6,701	**99,100**	**99,150**	7,092	6,849
97,150	**97,200**	6,948	6,705	**99,150**	**99,200**	7,096	6,853
97,200	**97,250**	6,952	6,708	**99,200**	**99,250**	7,100	6,856
97,250	**97,300**	6,955	6,712	**99,250**	**99,300**	7,103	6,860
97,300	**97,350**	6,959	6,716	**99,300**	**99,350**	7,107	6,864
97,350	**97,400**	6,963	6,720	**99,350**	**99,400**	7,111	6,868
97,400	**97,450**	6,966	6,723	**99,400**	**99,450**	7,114	6,871
97,450	**97,500**	6,970	6,727	**99,450**	**99,500**	7,118	6,875
97,500	**97,550**	6,974	6,731	**99,500**	**99,550**	7,122	6,879
97,550	**97,600**	6,977	6,734	**99,550**	**99,600**	7,125	6,882
97,600	**97,650**	6,981	6,738	**99,600**	**99,650**	7,129	6,886
97,650	**97,700**	6,985	6,742	**99,650**	**99,700**	7,133	6,890
97,700	**97,750**	6,989	6,745	**99,700**	**99,750**	7,137	6,893
97,750	**97,800**	6,992	6,749	**99,750**	**99,800**	7,140	6,897
97,800	**97,850**	6,996	6,753	**99,800**	**99,850**	7,144	6,901
97,850	**97,900**	7,000	6,757	**99,850**	**99,900**	7,148	6,905
97,900	**97,950**	7,003	6,760	**99,900**	**99,950**	7,151	6,908
97,950	**98,000**	7,007	6,764	**99,950**	**100,000**	7,155	6,912

***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 $7,155 plus 7.4% 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 $6,912 plus 7.4% of the amount over $100,000.

Enter the tax on Form 40, line 20, or Form 43, line 42.