

WHAT'S NEW FOR 2002

CAUTION - CERTAIN FEDERAL LAWS WERE NOT ADOPTED BY IDAHO

When these instructions were printed, Idaho had not adopted the most recent amendments to the Internal Revenue Code enacted in the Job Creation and Worker Assistance Act of 2002. Provisions such as bonus depreciation have not been incorporated into Idaho law. If the Idaho Legislature does not adopt these provisions retroactively in 2003, you must make adjustments on your Idaho return if you claimed these items on your federal return.

If you claimed the bonus depreciation for federal purposes, complete a separate Form 4562 for Idaho depreciation purposes without claiming any amounts for the additional 30% depreciation. Enter the difference between the federal and Idaho Forms 4562 as an "other" addition or subtraction on the Form 39R or 39NR.

The amendments to the Internal Revenue Code also provide for a deduction up to \$250 for educators for out-of-pocket expenses. If you are filing Form 40, any amounts deducted must be added back to Idaho income as an "other" addition on Form 39R. If you are filing Form 43, do not deduct these expenses.

For the most current information on whether Idaho has conformed to these changes, check the Idaho State Tax Commission Web site at www2.state.id.us/tax.

CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES INCREASED

The maximum credit for contributions to Idaho educational entities has increased to \$100 for single individuals and \$200 for taxpayers filing a joint return. The credit continues to be limited to 20% of your income tax liability.



Did you know you can file your Idaho income tax return electronically?

The benefits to you are:

- **FASTER REFUNDS.** The typical wait for e-filed refunds is 7-10 days. Taxpayers who file paper returns wait 6-10 weeks for their refunds.
- **FEWER ERRORS.** Computer calculations are automatic and virtually error-proof.
- **DIRECT DEPOSITS.** Refunds can be deposited directly into your bank account in as few as 10 days.
- **AVOID POST OFFICE LINES.** No more last minute postal runs or doubt about correct postage.
- **CREDIT FOR USING E-FILE.** The State Tax Commission allows a \$2 credit on your return when you file electronically.
- **IMMEDIATE VERIFICATION OF RECEIPT.** Returns can't be "lost in the mail."
- **FILE NOW, PAY LATER.** E-file accepts both refund and tax due returns.

Ways to access :

- **E-FILE WITH YOUR TAX PREPARER.** All tax filing programs require both the federal and state returns to be e-filed simultaneously. Please request this service from your preparer.
- **E-FILE FROM YOUR OWN COMPUTER.** Access our Web site at www2.state.id.us and click on "Electronic Filing." There you can choose to file your Form 40 or Form 43 using one of several software programs available for a modest fee.
- **E-FILE USING OUR WEB SITE.** Taxpayers who qualify to file using Form 40EZ, and have previously filed an Idaho income tax return, may file using our Web site at no charge. See page 4 for Form 40EZ qualifications.

E-FILE IS FAST, SECURE, CONFIDENTIAL, AND EASY!

WHICH FORM TO USE

You may use Form 40EZ if you:

- Are a full-year resident, and
- Are single or married filing jointly with no dependents, and
- Are under age 65, and
- Are not blind, and
- Have taxable income of less than \$50,000, and
- Have only wages, salaries, tips, unemployment compensation, taxable scholarships or fellowships, and
- Have taxable interest income of \$1,500 or less.

You must use Form 40 if you:

- Are a full-year resident, and
- Are not eligible to file Form 40EZ.

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

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

- Nonresident, or
- Part-year resident, or
- Resident in the military stationed outside Idaho for part or all of the year. Others see page 3.

You must use Form 39NR if you file a Form 43 and claim any additions, subtractions, certain credits, or recapture of credits.

GENERAL INFORMATION

INFORMATION AND FORMS

If you need information or assistance, call or visit an Idaho State Tax Commission office listed on the cover of this booklet.

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

- On the Internet at www2.state.id.us/tax
- By calling (208) 334-7660 or (800) 972-7660
- By calling forms by Fax (888) 228-5770 or (208) 364-7389
- Most Idaho libraries have a copy of "Idaho Reproducible Forms" containing Idaho tax forms for individuals and businesses.

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

FILING REQUIREMENTS

Full-year Resident

If you are required to file a federal income tax return, you must file an Idaho return.

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 3. When using this schedule, do not include social security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2002.

STATUS

GROSS INCOME

MARRIED:

• filing separate returns	\$ 3,000
• filing jointly, both spouses under 65	\$ 13,850
• filing jointly, one spouse 65 or older	\$ 14,750
• filing jointly, both spouses 65 or older	\$ 15,650

HEAD OF HOUSEHOLD:

• under 65	\$ 9,900
• 65 or older	\$ 11,050

SINGLE:

• under 65	\$ 7,700
• 65 or older	\$ 8,850

QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:

• under 65	\$ 10,850
• 65 or older	\$ 11,750

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 \$750.
 - Your earned income was over \$4,700
 - Your gross income was more than the larger of—
 - \$750, or
 - Your earned income (up to \$4,450) plus \$250.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$5,850 (\$7,000 if 65 or older and blind).
 - Your unearned income was over \$1,900 (\$3,050 if 65 or older and blind).
 - Your gross income was more than—

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> • \$750, or • Your earned income (up to \$4,450) plus \$250. 	}	\$1,150 (\$2,300 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 deductions.
 - Your unearned income was over \$750.
 - Your earned income was over \$3,925.
 - Your gross income was more than the larger of—
 - \$750, or
 - Your earned income (up to \$3,675) plus \$250
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$4,825 (\$5,725 if 65 or older and blind).
 - Your unearned income was over \$1,650 (\$2,550 if 65 or older and blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than—

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> • \$750, or • Your earned income (up to \$3,675) plus \$250. 	}	\$900 (\$1,800 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 income from Idaho sources was more than \$2,500.

GENERAL INFORMATION

AMENDED RETURNS

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

1. Federal Audit
2. Net Operating Loss Carryback - Attach Form 56C or a schedule showing the application of the loss.
3. Other - Attach an explanation.

Use Form 40 to amend your Form 40EZ.

If you are amending a Form 40 or 43 for a tax year prior to 2001, complete the appropriate Form 40 or 43 for that year and write the words "Amended Return" at the top of the return.

AMERICAN INDIANS

If you are an enrolled member of a federally recognized tribe and live on a reservation, all income received from reservation sources is exempt from Idaho taxation. If you have no other income, you are not 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.

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 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 do not send written notice within 60 days, a 5% negligence penalty will be imposed. Interest applies on any tax due. If the final federal determination results in an Idaho refund and the statute of limitations is closed, you have one year from the date of the determination to file for the refund.

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.

Idaho law affects your federal return in the same manner. For more details, obtain 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.

Community property laws do not 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 do not 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 2002 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided.

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 2002 and you did not remarry in 2002, you can file a joint return. You can also file a joint return if your spouse died in 2003 before filing a 2002 return. A joint return should show your spouse's 2002 income before death and your income for all of 2002. 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.

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

ESTIMATED PAYMENTS

Idaho does not require estimated payments for personal income tax. If you wish to make a voluntary estimated payment, file Form 51 with your payment.

EXTENSION OF TIME FOR FILING

If you cannot file your return by the due date, Idaho allows you an automatic six-month extension of time to file. To avoid paying a penalty, the amount of tax withheld and other payments you have made must be at least 80% of your current year tax liability or 100% of the total tax reported on your income tax return for the preceding tax year. File Form 51 with your payment.

Even though an extension gives you additional time in which to file, the tax is due on the original due date of the return. You must pay interest on any tax not paid by the original due date of the return.

FILING STATUS

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

FILING YOUR RETURN

What To File

A complete copy of the federal income tax return must be attached to the Idaho income tax return if you are filing Form 40 or 43.

When To File

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

- On or before April 15, 2003, for the calendar year 2002, 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

GENERAL INFORMATION

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 is not exempt from tax. Gross income is measured before subtracting allowable deductions. Gross income includes, but is not limited to:

- All income from wages, salaries, tips, interest and dividends that is not 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 the S corporation and partnership
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains derived from sales of property
- Pensions and annuities

Scholarships received by degree candidates that are used for tuition, fees, supplies, books, and equipment required for particular courses are not 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 5% per year (rate effective 1-1-2003 to 12-31-2003).

MILITARY PERSONNEL

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

You are a military service member if you are a member of the United States Army, Navy, Marine Corps, Air Force, Coast Guard, or an officer of the Public Health Service detailed for duty with the Army or Navy.

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

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

- 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 a portion of the year.

All of your income is reportable to Idaho. However, only military wages received while stationed in Idaho and all nonmilitary income, regardless of the source, will be subject to Idaho tax. File Form 43 and check the "Idaho Resident on Active Military Duty" residency status box.

If you joined the armed forces while an Idaho resident and Idaho is your military home of record, you are considered a nonresident if you meet all the requirements for "Special-case Idaho Residents" shown on page 4. As a nonresident, you are required to file an Idaho income tax return if your gross income from Idaho sources exceeds \$2,500.

Nonresident on active duty stationed in Idaho.

If your military home of record is not Idaho and you were on active duty stationed in Idaho for all or a portion of the year, Idaho does not 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 10.

NET OPERATING LOSS

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

The net operating loss generally must be carried back to the two preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but no longer than 20 years.

- You may elect to forego the two-year carryback provisions and carry the loss forward up to 20 years.
- This election must be made before the due date, including extensions, of the loss year return and may not be revoked.
- To make the election, check the box on line 13, Form 40, or line 29, Form 43, or attach a copy of the federal net operating loss election, or attach a statement to the loss year tax return clearly indicating that you elect to forego the carryback. Include your name, address, social security number, and the amount of loss.

PAYMENTS

Make your check or money order payable to the Idaho State Tax Commission and attach it to your tax return. Write your social security number on your check, cashier's check or money order.

The Idaho State Tax Commission accepts Mastercard and Visa credit and debit cards for payment of taxes. To pay by credit card, complete and attach Form CCV, Credit Card Payment Voucher; visit our Web site at www2.state.id.us/tax and click on the "Electronic Payments" button; or call (800) 972-7660. You may also make credit card payments in person at any Tax Commission office, or by using Form CCV, included in this packet.

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 and the taxes paid by 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 does not 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 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 are not required to file an Idaho return, no tax is due even if the calculation shows taxable income. If you are filing only to

GENERAL INFORMATION

receive a refund of amounts withheld, you do not pay the \$10 permanent building fund tax or receive the grocery credit. 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 and the Department of Labor 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, sheriff's garnishments, or debts owed to the Internal Revenue Service. The agency or party seizing the refund is required to send you notice of the action. Questions regarding a refund seizure should be directed to the agency or party that initiated the claim for seizure.

ROUNDING AMOUNTS

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 full-year 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 did not have a personal residence in Idaho for yourself or your family during any part of 2002.
- You did not claim Idaho as your federal tax home.
- You were not employed on the staff of a U.S. senator or representative.
- You did not 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.

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 cannot 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 contact your preparer to resolve any questions related to your return.

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 40EZ

Instructions are on the back of the form.

You can file Form 40EZ on the Internet at www2.state.id.us/tax/filing.htm free of charge.

You can file Form 40EZ if you meet all of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 8 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$1,500 or less.

Do not use this form if you and your spouse are filing separate returns.

FORM 40

Instructions are for lines not fully explained on the form.
General information instructions beginning on page 1 also apply to this form.

HEADING

Use the peel-off mailing label on the back cover of this booklet. Make any corrections by crossing out the wrong information and printing the correct information on the label. If you do not receive a label, write your name and address in the spaces provided.

Write your social security number in the spaces provided. If filing a joint return, write the social security numbers of both you and your spouse.

If you do not have a social security number, contact the Social Security Administration, Postal Service or the Internal Revenue Service to obtain an application, Form SS-5. File this form with the local office of the Social Security Administration. Apply early enough to make sure you receive a number by April 15. If your return is due before you receive your number, file the return and write "Applied for" in the space for the number. The Idaho Tax Commission will contact you for the number.

Be sure that your return and Form(s) W-2 show the correct social security number. An error in your social security number will delay your refund.

AMENDED RETURN

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

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

1. Federal Audit
2. Net Operating Loss Carryback - Attach Form 56C or a schedule showing the application of the loss.
3. Other - Attach an explanation.

NEXT YEAR'S FORMS

If someone else prepares your return and you need forms mailed to you next year, check the box below your name and address.

LINES 1 THROUGH 5 FILING STATUS

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

LINE 6 EXEMPTIONS

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

Line 6a and 6b. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, do not check the box indicating yourself. Instead, check the box on line 14c.

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." If your spouse died during 2002 and you are filing a joint return, you may claim the exemption for your spouse.

Line 6c. Other Dependents. Enter the number of other dependents claimed on your federal return.

Line 6d. Total Exemptions. Enter the total number of exemptions. Add lines 6a through 6c.

LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

The Idaho Legislature established this fund to provide financing for qualified political parties. If you want \$1 of your income tax to go to the Idaho Election Campaign Fund, check the box beside the

party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

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

LINE 9 FEDERAL ADJUSTED GROSS INCOME

Enter the adjusted gross income reported on your federal return: Line 35, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

LINE 13 IDAHO ELECTION TO FOREGO NOL CARRYBACK

Check the box on line 13 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback period for a net operating loss (NOL). If you check this box, you do not need to attach a separate statement electing to forego the Idaho carryback period.

TAX COMPUTATION

LINE 14a 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, 2003, you may consider yourself 65 on December 31, 2002. The boxes you check must match your federal return.

LINE 14b 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 14c CLAIMED DEPENDENT

If you can be claimed as a dependent on your parent's or someone else's tax return, check this box. You may itemize deductions or use the standard deduction. Complete the worksheet on page 6 to determine your standard deduction.

LINES 15-18 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 18, Form 40. However, if you check the box on line 14a or 14b, use the chart on page 6 to find your standard deduction. If you check the box on line 14c, use the worksheet on page 6 to figure your standard deduction. 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 taxes shown on 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 line 17 is more than line 18, you should use your itemized deductions on line 17. If line 18 is more than line 17, you should use your standard deduction on line 18.

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 2002 and during the rest of the year you were a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2002 and you and your spouse agree to be taxed on your combined worldwide income.

FORM 40

CLAIMED DEPENDENTS. If someone else can claim you as a dependent, complete the following worksheet.

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

- 1a. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0-
- b. Add 250
- c. Add lines 1a and 1b. Enter total here.
2. Minimum amount 750
3. Compare the amounts on lines 1c and 2. Enter the larger of the two amounts here.
4. Enter on line 4 the amount shown below for your filing status:
 - Single, enter \$4,700.
 - Married filing a separate return, enter \$3,925.
 - Married filing a joint return, enter \$9,400.
 - Qualifying widow(er) with dependent child, enter \$7,850.
 - Head of household, enter \$6,900.
5. Standard deduction:
 - a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on line 18.
 - b. If 65 or older or blind, multiply \$1,150 (\$900 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 14a and b.
 - c. Add lines 5a and 5b. Enter the total here and on line 18.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$137,300 (\$68,650 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

Since state income taxes are affected by the limitation, your state income tax addback (line 16) must be reduced if your itemized deductions are limited. Adjust your state income tax addback as follows:

1. State and local income tax reported on federal Schedule A
2. Itemized deductions affected by the limitation (line 3 of federal Itemized Deductions Worksheet)
3. Divide line 1 by line 2. Round to the nearest whole percent. (Cannot exceed 100%) %
4. Enter the amount from line 9 of the federal Itemized Deductions Worksheet.
5. Multiply line 3 by line 4.
6. Subtract line 5 from line 1. Enter this amount on line 16.

LINE 20 EXEMPTIONS

Multiply \$3,000 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 9 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 40

- \$103,000 Married filing separate return
- \$206,000 Married filing joint return or qualifying widow(er)
- \$137,300 Single
- \$171,650 Head of household

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

If someone can claim you (or your spouse if married filing jointly) as a dependent, use the worksheet for dependents.

If your filing status is . . .	and the number of boxes checked on lines 14a & b is _____	then your standard deduction is . . .
Single	1	\$ 5,850
	2	7,000
Married Filing Jointly	1	\$10,300
	2	11,200
	3	12,100
	4	13,000
Married Filing Separately	1	\$ 4,825
	2	5,725
	3	6,625
	4	7,525
Head of Household	1	\$ 8,050
	2	9,200
Qualifying Widow(er)	1	\$ 8,750
	2	9,650

FORM 40

LINE 22 TAX

Enter the tax on this line. Use the tax tables beginning on page 28, if line 21 is less than \$100,000. Use the schedules on page 39 if line 21 is \$100,000 or more. 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 do not meet the filing requirement (see page 1) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

CREDITS

LINE 24 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 attach 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 20.

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 25 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash or goods to qualified educational entities, you may claim a tax credit. Your credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 22, or
- \$100 (\$200 on a joint return)

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 State Library

LINE 26 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit.

Report the earned credit computed on line 2, Part I, Form 49, and the allowed credit computed on line 9b or line 10, Part II, Form 49 or line 7, Part II, Form 55. Attach Form 49 and Form 55, if applicable.

LINE 27 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. Your credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 22, or
- \$100 (\$200 on a joint return)

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
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- 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
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Western Idaho Training Co., Inc., Caldwell
- 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, Blackfoot, Idaho Falls and Pocatello

LINE 28 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

If you purchased equipment that manufactures a product from post-consumer or post-industrial 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 post-consumer or post-industrial waste.

The credit claimed in a tax year is limited to the lesser of \$30,000 or your tax liability. You may carry forward the unused portion of the credit up to seven years.

Product is any manufactured material that is composed of at least 50% post-consumer or post-industrial waste and offered for sale. Product does not include shredded material unless it is incorporated directly into the manufacturing process.

Post-consumer waste or post-industrial waste includes only glass, paper, and plastic that have been, or would have been, disposed of as solid waste. It does not include radioactive or hazardous waste.

Attach a schedule showing your computations, listing the qualified equipment, identifying the post-consumer or post-industrial waste products, and identifying the newly manufactured products.

LINE 29 NATURAL RESOURCES CONSERVATION CREDIT

If you filed an Application for Natural Resources Conservation Income Tax Credit for Tax Year 2002, enter the amount approved on that application by the Natural Resources Conservation Income Tax Credit Committee. The maximum tax credit allowed cannot exceed \$2,000. You may not claim a credit if you did not file an application or if the credit you requested was not approved.

LINE 30 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.

FORM 40

LINE 31 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees of a business involved in the producing, assembling, fabricating, manufacturing, or processing of natural resource products.

Report the earned credit computed on line 8, Part I, Form 55 and the allowed credit computed on line 27, Part II, Form 55. Attach Form 55.

LINE 32 CREDIT FOR IDAHO RESEARCH ACTIVITIES

If you incurred expenses for research conducted in Idaho, you may have earned the credit for Idaho research activities.

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 28 or line 32, Form 67. Attach Form 67.

LINE 33 BROADBAND EQUIPMENT INVESTMENT CREDIT

If you acquired qualified broadband equipment to use in a business in Idaho, it may qualify for the broadband equipment investment credit. You may also claim the credit if you acquired the credit through a transfer.

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 16 or line 20, Form 68. Attach Form 68.

LINE 34 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 in 2002.

Report the allowed credit computed on line 15 or line 19, Form 69. Attach Form 69.

LINE 35 ELECTRONICALLY FILED RETURN CREDIT

If you file this return electronically, Idaho allows you a \$2.00 nonrefundable credit. If you are filing this return by paper do not make an entry on this line.

OTHER TAXES

LINE 38 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, 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 lines 3 and 4, Section IV, Form 75, and enter the total. Attach Form 75.

LINE 39 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 5% (.05).

LINE 40 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed an investment tax credit on property that ceases to qualify before the end of its estimated useful life, you must recompute the investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Form 49R.

LINE 41 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 recompute the broadband equipment investment credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 68R.

LINE 42 TAX FROM RECAPTURE OF INCENTIVE INVESTMENT TAX CREDIT

If you claimed an incentive investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must recompute the incentive investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 69R.

LINE 43 PERMANENT BUILDING FUND

You are required to pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See FILING REQUIREMENTS on page 1.

You are not required to pay the \$10 permanent building fund 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 do not 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 45 and 46 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2003 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 cannot be less than the amounts on the original return.

LINE 45 NONGAME WILDLIFE CONSERVATION FUND

 Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2676.

LINE 46 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Funded programs include parent education, voluntary home visitation for first-time parents, public awareness of the devastating consequences of child abuse, and child abuse prevention and child safety education in schools. The trust fund board, appointed by the governor and representing every region of our state, reviews applications annually and awards grants to grassroots, community-based child abuse prevention programs. Contact the Department of Health and Welfare, Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 48 GROCERY CREDIT

If you are required to file a return (see page 1), multiply the number of people listed on line 6d by \$20 and enter the result. The credit is not allowed for dependents who are not Idaho residents.

FORM 40

REFUND OR TOTAL DUE

If you are not required to file a return and are filing only to receive a refund of amounts withheld, write "NRF" (Not Required to File) on this line. You are not entitled to the grocery credit.

If you are not required to file a return and either you or your spouse is blind, a disabled veteran, or age 62 or older by December 31, 2002, you may claim a \$20 grocery credit refund for each qualifying person. If you are blind, check the box on page 1, line 14b, Form 40. A disabled veteran who has not claimed this credit before must enclose a photocopy of the document which establishes disability. If you are age 62 or older, write your date of birth in the margin on Form 40.

NOTE: If you qualify for the grocery credit and are not required to file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 2003. You may not claim the credit on both Form 40 and Form 24.

LINE 49 ADDITIONAL GROCERY CREDIT

If you are required to file a return, enter \$15 for each person who is age 65 or older as indicated on line 14a.

If your gross income is less than the amount that requires you to file a return (see page 1) and if either you or your spouse is 65 or older by December 31, 2002, you may claim the additional grocery credit refund on line 49 for each qualifying person.

NOTE: If you qualify for the grocery credit and do not file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 2003. You may not claim the credit on both Form 40 and Form 24.

LINE 50 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 did not claim a deduction of \$1,000 per person on Form 39R, Part B, line 14, you may claim a tax credit of \$100 per person (up to \$300).

Complete and attach Idaho Form 39R. See instructions, page 21. You may claim this credit even if your gross income is less than the filing requirement.

LINE 51 FUELS TAX REFUND

If you buy special fuels (diesel, propane, 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 line 2, Section IV, Form 75. 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 line 1, Section IV, Form 75. Attach Form 75.

LINE 52 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld as shown on your withholding statements. Attach legible state copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding. DO NOT claim credit for tax withheld for other states or federal tax withheld. DO NOT include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

LINE 53 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2001 return.

LINE 56 PENALTY AND INTEREST

Penalty: If you file your 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 late filing or late payment 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 and pay the tax due by 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 or pay the remaining tax by 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 extended due date to 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 date the return is filed.

If you do not 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:

- 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 original due date of the return to the date of payment.
- If the return is filed on or before the extended due date and 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 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 on or before the extended due date but the tax is paid after the extended due date, a 2% per month late filing penalty will be computed on tax due from the due date of the return to the date the 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 both the return is filed and the tax is paid after the extended due date, a 5% per month late filing penalty will be computed on tax due from the original due date of the return to the earlier of the date the return is filed or the date tax is paid.

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 55, from the original due date until paid. The rate for 2003 is 5%.

LINE 57 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.

Send a check or money order payable to the Idaho State Tax Commission. Do not send cash. Payments of less than \$1 are not required. A \$20 charge will be imposed on all returned checks.

To pay by credit card, complete and attach Form CCV, Credit Card Payment Voucher; visit our Web site at www2.state.id.us/tax and click on the "Electronic Payments" button; or call (800) 972-7660.

FORM 40

LINE 59 REFUND

Enter the amount of your overpayment shown on line 58 that you want refunded to you. Refunds of less than \$1 will not 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 60 ESTIMATED TAX

If you are filing an original return, subtract line 59 from line 58. The amount you enter will be applied to your 2003 tax and will not be refunded.

AMENDED RETURN ONLY

Complete lines 61 through 64 only if you are filing this return as an amended return.

LINE 61 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the tax due shown on line 55 is greater than zero, enter this amount on line 61. The amount from line 55 should be entered as a positive amount.

If line 55 is zero, enter the amount of overpayment that is shown on line 58 on line 61. The amount from line 58 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 1 also apply to this form.

HEADING

Use the peel-off mailing label on the back cover of this booklet. Make any corrections by crossing out the wrong information and printing the correct information on the label. If you do not receive a label, write your name and address in the spaces provided.

Write your social security number in the spaces provided. If filing a joint return, write the social security numbers of both you and your spouse.

If you do not have a social security number, contact the Social Security Administration, Postal Service or the Internal Revenue Service to obtain an application, Form SS-5. File this form with the local office of the Social Security Administration. Apply early enough to make sure you receive a number by April 15. If your return is due before you receive your number, file the return and write "Applied for" in the space for the number. The Idaho Tax Commission will contact you for the number.

Be sure that your return and Form(s) W-2 show the correct social security number. An error in your social security number will delay your refund.

AMENDED RETURN

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

1. Federal Audit
2. Net Operating Loss Carryback - Attach Form 56C or a schedule showing the application of the loss.
3. Other - Attach an explanation.

NEXT YEAR'S FORMS

If someone else prepares your return and you need forms mailed to you next year, please check the box below your name and address.

RESIDENCY STATUS

Check the box that applies to your residency status for 2002. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2002. Use Form 43 if one of you is a resident and the other is not, and you filed a joint federal return.

1. If you (or your spouse) are a full-year 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 Idaho for the entire year must file on Form 40 or Form 40EZ unless his spouse is a part-year 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 3 of this booklet.

FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2002. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2002. Nonresidents do not 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 2002, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

LINES 1 THROUGH 5 FILING STATUS

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

LINE 6 EXEMPTIONS

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

Line 6a and 6b. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, do not check the box indicating yourself. Instead, check the box on line 35c.

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." Enter the total number of boxes checked in the space provided. If your spouse died during 2002 and you are filing a joint return, you may claim the exemption for your spouse.

Line 6c. Other Dependents. Enter the number of other dependents claimed on your federal return.

Line 6d. Total Exemptions. Add lines 6a through 6c. Enter the total number of exemptions.

LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

The Idaho Legislature established this fund to provide financing for qualified political parties. If you want \$1 of your income tax to go to

FORM 43

the Idaho Election Campaign Fund, check the box beside the party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

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

IDAHO INCOME

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

LINE 9 WAGES, SALARIES, TIPS, ETC.

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

If your 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, Section 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, Section D.

If your home of record was not Idaho and you were on active duty in Idaho, do not include your military wages.

If the wages on line 9 do not match the Idaho income amounts on your Form(s) W-2, please attach a schedule or explanation.

LINE 10 TAXABLE INTEREST INCOME

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

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

NOTE: Do not include interest earned from a personal bank account in Idaho while a nonresident.

LINE 11 DIVIDEND INCOME

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

LINE 12 ALIMONY RECEIVED

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

LINE 13 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (loss) reported on federal 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 attach Idaho Form 402.

LINE 14 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13, enter the gain or loss reported on federal 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 Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

LINE 15 OTHER GAINS OR LOSSES

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

LINE 16 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 17 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 18 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on federal Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property.

LINE 19 FARM INCOME OR LOSS

From federal Form 1040, line 18, enter the amount reported on federal 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 attach Idaho Form 402.

LINE 20 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter the unemployment compensation received while an Idaho resident or part-year resident.

LINE 21 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 23 DEDUCTIONS FOR IRAs AND MEDICAL SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 24, or Form 1040A, line 17, and Idaho's portion of the deduction for a federal medical savings account included on federal Form 1040, line 27. To compute Idaho's portion of the IRA and federal medical savings account deductions, complete this worksheet.

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 medical 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. (Cannot exceed 100%) %
4. Enter amounts from federal Form 1040, line 24, or Form 1040A, line 17, and Form 1040, line 27.
5. Multiply line 4 by line 3. Enter this amount on Form 43, line 23.

LINE 24 MOVING EXPENSES

Enter Idaho's portion of moving expenses included on federal Form 1040, line 28. To compute Idaho's portion, complete this worksheet.

1. Enter total Idaho income from line 22, Form 43.
2. Enter total income from line 22, federal Form 1040.
3. Divide line 1 by line 2. (Cannot exceed 100%) %
4. Enter total moving expense from line 28, federal Form 1040.
5. Multiply line 4 by line 3. Enter this amount on line 24.

FORM 43

LINE 25 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 29, 30, and 31. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 13 (business income), line 19 (farm income), and line 18 (income from partnerships)..... _____
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), and line 17 (income from partnerships)..... _____
3. Divide line 1 by line 2. (Cannot exceed 100%)..... _____%
4. From federal Form 1040, enter the total of lines 29, 30, and 31..... _____
5. Multiply line 4 by line 3. Enter this amount on line 25. _____

LINE 26 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Enter the amount from federal Form 1040, line 32 that relates to interest income reported as Idaho income.

LINE 27 DEDUCTIONS FOR STUDENT LOAN INTEREST, TUITION AND FEES, AND ALIMONY PAID

Enter Idaho's portion of student loan interest deducted on federal Form 1040, line 25, or Form 1040A, line 18; tuition and fees deducted on federal Form 1040, line 26, or Form 1040A, line 19; and alimony paid reported on federal Form 1040, line 33a. Complete this worksheet to compute Idaho's portion.

1. Enter total income from line 22, Form 43. _____
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15. _____
3. Divide line 1 by line 2. (Cannot exceed 100%)..... _____%
4. Enter amounts from federal Form 1040, lines 25, 26 and 33a, or from Form 1040A, lines 18 and 19. _____

5. Multiply line 4 by line 3. Enter this amount on line 27. _____

LINE 29 IDAHO ELECTION TO FOREGO NOL CARRYBACK

Check the box on line 29 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback for a net operating loss (NOL). If you check this box, you do not need to attach a separate statement electing to forego the Idaho carryback period.

LINE 30 ADJUSTED GROSS INCOME

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Line 35, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

Column B: This is Idaho Adjusted Gross Income. Enter the amount from line 29.

TAX COMPUTATION

LINE 35a 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, 2003, you may consider yourself 65 on December 31, 2002. The boxes you check must match your federal return.

LINE 35b 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 35c CLAIMED DEPENDENT

If you can be claimed as a dependent on your parent's or someone else's return, check this box.

LINES 36-39 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 39, Form 43. However, if you check

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

If someone can claim you (or your spouse if married filing jointly) as a dependent, use the worksheet for dependents.

If your filing status is . . .	and the number of boxes checked on line 35a & b is _____	then your standard deduction is . . .
Single	1	\$ 5,850
	2	7,000
Married Filing Jointly	1	\$10,300
	2	11,200
	3	12,100
	4	13,000
Married Filing Separately	1	\$ 4,825
	2	5,725
	3	6,625
	4	7,525
Head of Household	1	\$ 8,050
	2	9,200
Qualifying Widow(er)	1	\$ 8,750
	2	9,650

FORM 43

the box on line 35a or 35b, use the chart to find your standard deduction. If you check the box on line 35c, use the worksheet to figure your standard deduction. 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 taxes shown on 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 line 38 is more than line 39, you should use your itemized deductions on line 38. If line 39 is more than line 38, you should use your standard deduction on line 39.

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 2002. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2002 and you and your spouse agree to be taxed on your combined worldwide income.

CLAIMED DEPENDENTS. If someone else can claim you as a dependent and you are claiming the standard deduction, complete the following worksheet.

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

1a. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0-	_____
b. Add	250
c. Add lines 1a and 1b. Enter total here.	_____
2. Minimum amount	750
3. Compare the amounts on lines 1c and 2. Enter the larger of the two amounts here.	_____
4. Enter on line 4 the amount shown below for your filing status:	
• Single, enter \$4,700.	
• Married filing a separate return, enter \$3,925.	
• Married filing a joint return, enter \$9,400.	
• Qualifying widow(er) with dependent child, enter \$7,850.	
• Head of household, enter \$6,900.	_____
5. Standard deduction:	
a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on line 39.	_____
b. If 65 or older or blind, multiply \$1,150 (\$900 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 35a and b.	_____
c. Add lines 5a and 5b. Enter the total here and on line 39.	_____

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$137,300 (\$68,650 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

Since state income taxes are affected by the limitation, your state income tax addback (line 37) must be reduced if your itemized deductions are limited. Adjust your state income tax addback as follows:

1. State and local income tax reported on federal Schedule A	_____
2. Itemized deductions affected by the limitation (line 3 of federal Itemized Deductions Worksheet)	_____
3. Divide line 1 by line 2. Round to the nearest whole percent. (Cannot exceed 100%)	_____ %
4. Enter the amount from line 9 of the federal Itemized Deductions Worksheet.	_____
5. Multiply line 3 by line 4.	_____
6. Subtract line 5 from line 1. Enter this amount on line 37.	_____

LINE 40 EXEMPTIONS

Multiply \$3,000 by the total number of exemptions entered on line 6d. If Column A, line 30 is more than the amount shown for your filing status, use the amount allowed on your federal Form 1040, line 40.

- \$103,000 Married filing separate return
- \$206,000 Married filing joint return or qualifying widow(er)
- \$137,300 Single
- \$171,650 Head of household

LINE 42 IDAHO PERCENTAGE

Divide the amount from line 34, Column B, by the amount from line 34, Column A. Enter the percentage here. You must round to the nearest whole percent. Example: If line 34, Column A, is \$15,000 and line 34, Column B, is \$10,000, you would enter 67% on line 42. The total percentage cannot exceed 100%.

LINE 45 TAX

Enter the tax on this line. Use the tax tables beginning on page 28 if line 44 is less than \$100,000. Use the schedules on page 39 if line 44 is \$100,000 or more. 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 do not meet the filing requirement (see page 1) and are filing only to receive a refund of withheld taxes, write "NRF" (Not Required to File) on this line.

CREDITS

LINE 46 INCOME TAX PAID TO OTHER STATES

Nonresidents do not 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 attach 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 Part D of Form 39NR to compute the credit.

LINE 47 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash or goods to qualified educational entities, you may claim a tax credit. Your credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 45, or
- \$100 (\$200 on a joint return)

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

FORM 43

- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho State Library

LINE 48 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit.

Report the earned credit computed on line 2, Part I, Form 49 and the allowed credit computed on line 9b or line 10, Part II, Form 49 or line 7, Part II, Form 55. Attach Form 49 and Form 55, if applicable.

LINE 49 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. Your credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 45, or
- \$100 (\$200 on a joint return)

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
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- 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
- Transitional Employment Services for the Handicapped, Coeur d' Alene
- Western Idaho Training Co., Inc., Caldwell
- 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, Blackfoot, Idaho Falls and Pocatello

LINE 50 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

If you purchased equipment that manufactures a product from post-consumer or post-industrial 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 post-consumer or post-industrial waste.

The credit claimed in a tax year is limited to the lesser of \$30,000 or your tax liability. You may carry forward the unused portion of the credit up to seven years.

Product is any manufactured material that is composed of at least 50% post-consumer or post-industrial waste and offered for sale.

Product does not include shredded material unless it is incorporated directly into the manufacturing process.

Post-consumer waste or post-industrial waste includes only glass, paper, or plastic that have been, or would have been, disposed of as solid waste. It does not include radioactive or hazardous waste. Attach a schedule showing your computations, listing the qualified equipment, identifying the post-consumer or post-industrial waste products, and identifying the newly manufactured products.

LINE 51 NATURAL RESOURCES CONSERVATION CREDIT

If you filed an Application for Natural Resources Conservation Income Tax Credit for Tax Year 2002, enter the amount approved on that application by the Natural Resources Conservation Income Tax Credit Committee. The maximum tax credit allowed cannot exceed \$2,000. You may not claim a credit if you did not file an application or if the credit you requested was not approved.

LINE 52 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.

LINE 53 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees of a business involved in the producing, assembling, fabricating, manufacturing, or processing of natural resource products.

Report the earned credit computed on line 8, Part I, Form 55, and the allowed credit computed on line 27, Part II, Form 55. Attach Form 55.

LINE 54 CREDIT FOR IDAHO RESEARCH ACTIVITIES

If you incurred expenses for research conducted in Idaho, you may have earned the credit for Idaho research activities.

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 28 or line 32, Form 67. Attach Form 67.

LINE 55 BROADBAND EQUIPMENT INVESTMENT CREDIT

If you acquired qualified broadband equipment to use in a 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.

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 16 or line 20, Form 68. Attach Form 68.

LINE 56 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 in 2002.

Report the allowed credit computed on line 15 or line 19, Form 69. Attach Form 69.

LINE 57 ELECTRONICALLY FILED RETURN CREDIT

If you file this return electronically Idaho allows you a \$2.00 nonrefundable credit. If you are filing this return by paper do not make an entry on this line.

OTHER TAXES

LINE 59 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, 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 lines 3 and 4, Section IV, Form 75, and enter the total. Attach Form 75.

LINE 60 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 5% (.05).

LINE 61 TAX FROM RECAPTURE OF CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must recompute the tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Form 39NR and applicable Forms 49R, 68R, and 69R.

LINE 62 PERMANENT BUILDING FUND

You are required to pay the \$10 permanent building fund tax if your Idaho gross income equals or exceeds the filing requirements on page 1.

You are not required to pay the \$10 permanent building fund 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 do not 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 64 and 65 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2003 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 cannot be less than the amounts on the original return.

LINE 64 NONGAME WILDLIFE CONSERVATION FUND



DO SOMETHING WILD!

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2676.

LINE 65 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Funded programs include parent education, voluntary home visitation for first-time parents, public awareness of the devastating consequences of child abuse, and child abuse prevention and child safety education in schools. The trust fund board, appointed by the governor and representing every region of our state, reviews applications annually and awards grants to grassroots, community-based child abuse prevention programs. Contact the Department of Health and Welfare, Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 67 GROCERY CREDIT

Nonresidents do not qualify for this credit.

If you can be claimed as a dependent on your parent's return, you can NOT claim this credit on your return.

Part-year residents and Idaho residents on full-time active military duty who meet the filing requirements (see page 1) must use the worksheet to compute the grocery credit.

If you do not meet the filing requirements (see page 1) and are filing only to receive a refund of amounts withheld, write "NRF" (Not Required to File) on this line. You are not entitled to the grocery credit.

GROCERY CREDIT WORKSHEET

Part-year Residents

Yourself:

1. Number of months in Idaho _____
2. If 65 or older, multiply line 1 by \$2.92. _____
If under 65, multiply line 1 by \$1.67. _____

Spouse (if joint return):

3. Number of months in Idaho _____
4. If 65 or older, multiply line 3 by \$2.92. _____
If under 65, multiply line 3 by \$1.67. _____

Resident dependents claimed on line 6c:

5. For each dependent, compute:
Number of months in Idaho ____ X \$1.67 _____
Number of months in Idaho ____ X \$1.67 _____
Number of months in Idaho ____ X \$1.67 _____
Number of months in Idaho ____ X \$1.67 _____

(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 from line 45. _____
8. Enter the smaller of line 6 or line 7 here and on line 67. _____

The grocery credit allowed for part-year residents cannot exceed the amount on line 45. Grocery credit is not refunded to part-year residents.

Idaho Residents on Active Military Duty

1. \$20 times the number of Idaho residents claimed on line 6d _____
2. Additional grocery credit if you or your spouse are 65 or older: \$15 times the number of checked boxes on line 35a _____
3. Total of lines 1 and 2. Enter on line 67. _____

LINE 68 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

Part-year residents and nonresidents do not qualify for this credit.

If either you or your spouse were a full-year 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 did not include a deduction of \$1,000 per person on line 11, Part B, Form 39NR, you may claim a tax credit of \$100 per person (up to \$300).

Complete Form 39NR, Part E and attach it to 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.

FORM 43

LINE 69 FUELS TAX REFUND

If you buy special fuels (diesel, propane, 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 line 2, Section IV, Form 75. 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 line 1, Section IV, Form 75. Attach Form 75.

LINE 70 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld as shown on your withholding statements. Attach legible state copies of your Form(s) W-2, 1099, and other information forms that show Idaho withholding. DO NOT claim credit for tax withheld for other states or federal tax withheld. DO NOT include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

LINE 71 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2001 return.

REFUND OR TOTAL DUE

LINE 74 PENALTY AND INTEREST

Penalty: If you file your 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 late filing or late payment 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 and pay the tax due by 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 or pay the remaining tax by 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 extended due date to 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 original due date to the date the return is filed.

If you do not 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:

- 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 original due date of the return to the date of payment.
- If the return is filed on or before the extended due date and 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 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 on or before the extended due date but the tax is paid after the extended due date, a 2% per month late filing

penalty will be computed on tax due from the due date of the return to the date the 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 both the return is filed and the tax is paid after the extended due date, a 5% per month late filing penalty will be computed on tax due from the original due date of the return to the earlier of the date the return is filed or the date tax is paid.

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 73, from the original due date until paid. The rate for 2003 is 5%.

LINE 75 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.

Send a check or money order payable to the Idaho State Tax Commission. Do not send cash. Payments of less than \$1 are not required. A \$20 charge will be imposed on all returned checks.

To pay by credit card, complete and attach Form CCV, Credit Card Payment Voucher; visit our Web site at www2.state.id.us/tax and click on the "Electronic Payments" button; or call (800) 972-7660.

LINE 77 REFUND

Enter the amount of your overpayment shown on line 76 that you want refunded to you.

Refunds of less than \$1 will not 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 78 ESTIMATED TAX

If you are filing an original return, subtract line 77 from line 76. The amount you enter will be applied to your 2003 tax and will not be refunded.

AMENDED RETURN ONLY

Complete lines 79 through 82 only if you are filing this return as an amended return.

LINE 79 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the tax due shown on line 73 is greater than zero, enter this amount on line 79. The amount from line 73 should be entered as a positive amount.

If line 73 is zero, enter the amount of overpayment that is shown on line 76 on line 79. The amount from line 76 should be entered as a negative amount.

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

**IF YOU FILED A FEDERAL TELEFILE,
YOU MUST ATTACH A COPY OF YOUR
FEDERAL TELEFILE WORKSHEET.**

FORM 39R

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

PART A. ADDITIONS

LINE 1 FEDERAL NET OPERATING LOSS CARRYOVER

Generally the allowable federal net operating loss carryover is not the same amount allowed on the Idaho return. Therefore, you must enter on line 1 any net operating loss carryover included on your federal return. The allowable Idaho net operating loss carryover will then be claimed as a subtraction on line 1, Part B.

LINE 2 CAPITAL LOSS CARRYOVER

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

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

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

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.

LINE 5 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

Partners and shareholders must include their share of the Idaho additions to partnership and S corporation income not included on the federal Schedule K-1. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from other state governments not taxable for federal purposes is not included on a federal Schedule K-1. The partner or shareholder must report that interest income here.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

If you withdraw funds from an Idaho medical savings account and do not 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 line 56, Form 40, and check the box for an ineligible withdrawal.

FEDERAL BONUS DEPRECIATION

If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is more than the Idaho depreciation, include the difference as an addition on this line. Attach the Form 4562 used to compute the Idaho depreciation.

PART B. SUBTRACTIONS

LINE 1 IDAHO NET OPERATING LOSS CARRYOVER AND CARRYBACK

Enter the Idaho net operating loss carryover. Attach Form 56C or a schedule showing the application of the loss.

If this is an amended return to claim a net operating loss (NOL) carryback, enter the amount of the NOL carryback. Attach Form 56C or a schedule showing the application of the loss.

Enter the total of the NOL carryover and carryback amounts.

LINE 2 STATE INCOME TAX REFUND

Enter the amount of all state income tax refunds included in income on line 10 of federal Form 1040. 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 is not subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income, line 9, Form 40. Examples of obligations of the U.S. Government include but are not limited to:

- 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) is not paid by the U.S. Government and is subject to Idaho income tax.

LINE 4 INSULATION OF AN IDAHO RESIDENCE

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

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

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

LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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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.

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.

Lines a - d Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 1999, complete line d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

Line 5e Total your deduction on line 5e.

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 or Form 1040A, Schedule 2, to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2002. Do not include amounts paid by your employer or excluded from taxable income.
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year.
3. Enter excluded benefits from Part III of Form 2441, or Form 1040A, Schedule 2
4. Subtract line 3 from line 2. If zero or less, stop. You cannot 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 line 6, Form 39R, Part B.

Attach federal Form 2441 or Form 1040A, Schedule 2, Child and Dependent Care Expenses, to your return.

LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho does not tax social security benefits, benefits paid by the Railroad Retirement Board or Canadian social security benefits (OAS or CPP) that are taxable on your federal return.

Enter the amount of social security and railroad benefits shown on your federal Form 1040, lines 16b and 20b, or Form 1040A, lines 12b and 14b. Do not enter the amounts reported on lines 16a and 20a, Form 1040, or lines 12a and 14a, Form 1040A. If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

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

LINE 8 RETIREMENT BENEFITS DEDUCTION

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

- **Civil Service Employees:** Retirement annuities paid by the United States to a retired civil service employee or the unmarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older.

- **Idaho Firemen:** Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unmarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unmarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military service or the unmarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

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

The maximum amounts that may be deducted for 2002 are:

Married filing jointly:

- age 65 or older \$29,880
- age 62 or older and disabled \$29,880

Single:

- age 65 or older \$19,920
- age 62 or older and disabled \$19,920

Line 8a Enter \$29,880 or \$19,920, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

Line 8b Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act, Box 5 of your Forms RRB-1099.

Disability pension paid by the Federal Railroad Retirement Act may not be included in Box 5 of your Form RRB-1099, if you are under the minimum retirement age. Instead it may be included on line 7 of Form 1040 as wages.

Line 8c 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, enter the amount received.

Line 8e The amount deducted must have been included in income. Enter the amount of qualified retirement benefits included on line 9, Form 40.

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

Enter the fair market value of technological equipment donated to a public elementary or secondary school, public or 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 may not reduce Idaho taxable income to less than zero. Any unused deduction cannot be carried to another year.

LINE 10 IDAHO CAPITAL GAINS DEDUCTION

If you had a net capital gain from the sale of qualified Idaho property described below, you may deduct 60% of the net capital gain that has not already been deducted on federal Schedule D.

- (a) Real property held for at least 18 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,

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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 and other intangibles do not qualify.

Complete Idaho Form CG to compute your capital gains deduction.

LINE 11 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 do not 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 are not 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 12 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 27, 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 12, but only if included on line 9, Form 40. 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 13 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 TIAA-CREF Tuition Financing, 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. A nonqualified withdrawal will result in a penalty up to 10% of the withdrawal amount. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529.

Additional information can be obtained at www.idsave.org or by calling (866) 433-2533.

LINE 14 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 cannot claim the \$100 credit in Part D. Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
 - Mental retardation
 - 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 are not 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 15 IDAHO LOTTERY WINNINGS

You may deduct Idaho lottery prizes of less than \$600 per prize included in federal adjusted gross income on line 9, Form 40. You cannot deduct lottery prizes from other states.

LINE 16 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

American Indians who are enrolled members of a federally recognized tribe and who live and work on a reservation may deduct all income received from reservation sources if the income is included on line 9, Form 40. Income earned off the reservation cannot be deducted, nor can income earned on the reservation if you live off the reservation.

LINE 17 HEALTH INSURANCE PREMIUMS

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

If you claimed a deduction for health insurance premiums on your federal Form 1040, Schedule A, calculate the health insurance premiums allowed as a deduction by using the worksheet on page 20.

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 cannot be deducted a second time.

SALARY REDUCTION PLANS

Premiums paid through a cafeteria plan or other salary-reduction arrangement cannot be included in the Idaho deduction for health insurance costs.

FORM 39R

BUSINESS DEDUCTIONS

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

SOCIAL SECURITY MEDICARE A AND B

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

If you voluntarily enroll in Medicare B, or are not covered under Social Security and voluntarily enroll in Medicare A, the premiums you paid may be deducted.

IDAHO STANDARD DEDUCTION

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

FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

HEALTH INSURANCE

- | | |
|---|-------|
| 7. Enter the total paid for health insurance. | _____ |
| 8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6. | _____ |
| 9. Enter the total health insurance costs deducted on Schedules C, F, and elsewhere. | _____ |
| 10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39R, line 17. | ===== |

LONG-TERM CARE INSURANCE

- | | |
|---|-------|
| 11. Enter the total paid for long-term insurance. | _____ |
| 12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero. | _____ |
| 13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12. | _____ |
| 14. Enter the total long-term care insurance costs deducted on Schedules C, F, and elsewhere. | _____ |
| 15. Line 11 less lines 13 and 14. | _____ |
| 16. Multiply line 11 by 50%. | _____ |
| 17. Long-term care insurance deduction allowed. Enter the lesser of line 15 or line 16 on this line and on Form 39R, line 18. | ===== |

LINE 18 LONG-TERM CARE INSURANCE

You may deduct 50% of the amount you paid in premiums for long-term care insurance that are not 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 17.

LINE 19 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 is not deducted elsewhere.

LINE 20 OTHER SUBTRACTIONS

FEDERAL BONUS DEPRECIATION

If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than the Idaho depreciation, include the difference as a subtraction on this line. Attach the Form 4562 used to compute the Idaho depreciation.

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

LINE 21 TOTAL SUBTRACTIONS

Total your subtractions and enter the amount on line 12, Form 40.

PART C. 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 attach a copy of the other state's income tax return and Idaho Form 39R to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. 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 line 22, Form 40.

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 are not applicable to Idaho. If you reported your income derived in the other state by filing an:

- individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho does not tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state. The corporation's or partnership's income must be restated to a basis comparable to Idaho adjusted income. For example, if the S corporation or partnership deducted state income taxes in computing its income, add this amount to the S corporation or partnership income and recompute your pro rata share as Idaho does not allow this deduction in computing Idaho adjusted income.

LINE 3 Enter your Idaho adjusted income from line 13, Form 40.

FORM 39R

LINE 4 Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot 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 is not 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 line 24 of Form 40.

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

If you did not claim the \$1,000 deduction on line 14 of Part B, you may claim a \$100 credit for maintaining a home for an immediate

family member age 65 or over or a family member with a developmental disability. Refer to the instructions for Part B, line 14. 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 attach Form 39R to your return. Only full-year 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 line 50, Form 40.

FORM 39NR

Complete Form 39NR if you are filing 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 you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income is not taxed on your federal return.

Column B: Enter any amount in Column A earned while an Idaho resident or part-year resident.

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.

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

LINE 3 OTHER ADDITIONS

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

	<u>Column A</u>	<u>Column B</u>
1. Net operating loss carryforward	-----	-----
2. Capital loss carryforward	-----	-----0-----
3. Retirement plan lump-sum distributions	-----	-----
4. Partners and shareholders Idaho additions	-----	-----
5. Idaho medical savings account withdrawals	-----	-----
6. Federal bonus depreciation	-----	-----
7. Total. Add lines 1 through 6. Enter these amounts in the appropriate columns on line 3.	-----	-----

NET OPERATING LOSS CARRYFORWARD

Column A: Enter the net operating loss carryforward included on your federal return. The federal net operating loss carryforward is not the same as Idaho's. The Idaho net operating loss carryforward is reported on line 1, Part B.

Column B: Enter any portion of the federal net operating loss carryforward included on line 21, Form 43.

CAPITAL LOSS CARRYFORWARD

Column A: Enter any capital losses included on line 13, federal Form 1040 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 not included on line 16a, federal Form 1040 or line 12a, federal Form 1040A. This is the amount eligible for the federal capital gain election or 10-year tax option on federal Form 4972.

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

PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A and Column B: Partners and shareholders must include their share of the Idaho additions to partnership and S corporation income not included on the federal Schedule K-1. This information is available from the preparer of the partnership or S corporation return. For example, interest income from other states not taxable for federal purposes is not included on a federal Schedule K-1. The partner/shareholder must report that interest income on this line.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

Columns A and B: If you withdraw funds from an Idaho medical

savings account and do not use the funds to pay eligible medical expenses, the withdrawal is subject to Idaho tax. Report this amount as an other addition.

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 line 74, Form 43, and check the box for an ineligible withdrawal.

FEDERAL BONUS DEPRECIATION

Column A: If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is more than this depreciation, include the difference as an addition. Attach the Form 4562 used to compute the depreciation.

Column B: If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is more than the Idaho depreciation, include the difference as an addition on this line. Attach the Form 4562 used to compute the Idaho depreciation.

PART B. SUBTRACTIONS

LINE 1 IDAHO NET OPERATING LOSS CARRYOVER AND CARRYBACK

Columns A and B: Enter the Idaho net operating loss carryover. Attach Form 56C or a schedule showing the application of the loss. Do not include losses from sources that were not taxable by Idaho or that were incurred before becoming a resident or part-year resident.

If this is an amended return to claim a net operating loss carryback, enter the amount of the NOL carryback. Attach Form 56C 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 line 10, federal Form 1040.

Column B: Make no entry.

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

The interest income received from obligations of the U.S. Government is not subject to the Idaho tax. Examples of obligations of the U.S. Government include, but are not limited to:

- 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) is not paid by the U.S. Government and is subject to Idaho income tax.

FORM 39NR

Column A: Enter the interest income you received from obligations of the U.S. Government if included on line 8a, federal Form 1040 or line 8a, federal Form 1040A.

Column B: Enter the interest income you received from obligations of the U.S. Government if included on line 10, Form 43.

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 or Form 1040A, Schedule 2, to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2002. Do not include amounts paid by your employer. _____
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year. _____
3. Enter excluded benefits from Part III, Form 2441, or Form 1040A, Schedule 2. _____
4. Subtract line 3 from line 2. If zero or less, stop. You cannot 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 line 4, Part B, Column A, Form 39NR. _____
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. (Cannot exceed 100%) _____ %
11. Multiply line 10 by line 7. Enter this amount here and on line 4, Part B, Column B, Form 39NR. _____

Attach federal Form 2441 or Form 1040A, Schedule 2, Child and Dependent Care Expenses, to your return.

LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho does not tax social security benefits, benefits paid by the Railroad Retirement Board, or Canadian social security benefits (OAS and CPP) that are taxable on your federal return.

Column A: Enter the amounts of social security and railroad benefits shown on your federal Form 1040, lines 16b and 20b, or Form 1040A, lines 12b and 14b. Do not enter the amounts reported on lines 16a and 20a, Form 1040, or lines 12a and 14a, Form 104A. If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

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

Column B: Make no entry.

LINE 6 IDAHO CAPITAL GAINS DEDUCTION

Columns A and B: If you had a net capital gain from the sale of qualified Idaho property described below, you may deduct 60% of the net capital gain that has not already been deducted on federal Schedule D.

- (a) Real property held for at least 18 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 and other intangibles do not qualify.

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

LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

Column A: Do not enter anything in this column.

Column B: If you are an Idaho resident on active military duty outside of Idaho, your active duty military wages are not subject to Idaho tax. Enter the amount of such wages in column B, line 7, if included on line 9, Form 43.

National Guard or Reserve pay, including annual training pay, generally does not qualify. However, if you were on active duty for a continuous 120 days or more, you may deduct the military pay earned outside of Idaho. The continuous 120 days do not have to be in the same tax year. Your wage and tax statement (W-2) does not 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 this computation. Attach a copy of your worksheet and military orders.

LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

Columns A and B: You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 27, 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. Eligible medical expenses include medical, vision and dental care, medical insurance premiums and long-term care expenses.

Any interest earned on the account is included on line 8, but only if included on line 10 of Form 43. 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 TIAA-CREF Tuition Financing, 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. A nonqualified withdrawal will result in a penalty up to 10% of the withdrawal amount. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529.

Additional information can be obtained at www.idsaves.org or by calling (866) 433-2533.

FORM 39NR

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 do not 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 are not 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 line 22, Form 43. | _____ |
| 2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040A. | _____ |
| 3. Divide line 1 by line 2. (Cannot exceed 100%) | _____ % |
| 4. Total adoption expenses from line 1, 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:

- Is attributable to an impairment such as:
 - Mental retardation
 - Cerebral palsy
 - Epilepsy
 - Autism
 - Other condition found to be closely related to, or similar to, one of these impairments; and
- 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
- 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 are not 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 line 21, Form 43. 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: Do not enter anything in Column A.

Column B: American Indians who are enrolled members of a federally recognized tribe and who live and work on a reservation may deduct all income received from reservation sources if the income is included on the front of Form 43. Income earned off the reservation cannot be deducted, nor can income earned on the reservation 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 is not deducted elsewhere.

Do not 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: Partners and shareholders may deduct their proportional share of the Idaho subtractions from partnership and S corporation income. This information is available from the preparer of the partnership or S corporation return. For example: Interest income from federal obligations is not taxable for Idaho purposes but is included on the federal Schedule K-1. The partner/shareholder may deduct that interest income here.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from partnership and S corporation income.

LINE 16 INSULATION OF IDAHO RESIDENCE

Columns A and B: You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and may not be a replacement, e.g. replacing double pane windows with triple pane windows does not qualify. Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

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

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

LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

Columns A and B: Enter the fair market value of technological equipment donated to a public elementary or secondary school, public or 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 may not reduce Idaho taxable income to less than zero. Any unused deduction cannot be carried to another year.

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LINE 18 HEALTH INSURANCE PREMIUMS

Column A: Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums have not already been deducted or excluded from your income.

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 cannot be deducted a second time.

SALARY REDUCTION PLANS

Premiums paid through a cafeteria plan or other salary-reduction arrangement cannot be included in the Idaho deduction for health insurance costs.

BUSINESS DEDUCTIONS

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

SOCIAL SECURITY MEDICARE A AND B

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

If you voluntarily enroll in Medicare B, or are not covered under Social Security and voluntarily enroll in Medicare A, the premiums you paid may be deducted.

IDAHO STANDARD DEDUCTION

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

FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

HEALTH INSURANCE

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

LONG-TERM CARE INSURANCE

11. Enter the total paid for long-term insurance.
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero.
13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A.

14. Enter the total long-term care insurance costs deducted on Schedules C, F, and elsewhere.
15. Line 11 less lines 13 and 14.
16. Multiply line 11 by 50%.
17. Long-term care insurance deduction allowed. Enter the lesser of line 15 or line 16 on this line and on Form 39NR, line 19, Column A.

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

1. Total Idaho income from line 22, Form 43.
2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040A.
3. Divide line 1 by line 2. (Cannot 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 50% of the amount you paid in premiums for long-term care insurance that are not otherwise deducted or accounted for.

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 line 22, Form 43.
2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040.
3. Divide line 1 by line 2. (Cannot 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).

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
- 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 does not 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.

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.

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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.

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 1999, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

LINE 22 RETIREMENT BENEFITS DEDUCTION

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

- Civil Service Employees: Retirement annuities paid by the United States to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older.
- Idaho Firemen: Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- Policemen of an Idaho city: Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- Servicemen: Retirement benefits paid by the United States to a retired member of the U.S. military service or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

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

The maximum amounts that may be deducted for 2002 are:

Married filing jointly:

- age 65 or older \$29,880
- age 62 or older and disabled \$29,880

Single:

- age 65 or older \$19,920
- age 62 or older and disabled \$19,920

LINE 22a Enter \$29,880 or \$19,920, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

LINE 22b Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act, Box 5 of your Forms RRB-1099.

Disability pension paid by the Federal Railroad Retirement Act may not be included in Box 5 of your Form RRB-1099, if you are under the minimum retirement age. Instead it may be included on line 7 of Form 1040 as wages.

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.

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

LINE 22e Enter the amount of qualified retirement benefits included on line 30, Column A of Form 43.

LINE 22g Enter the amount of qualified retirement benefits included in Idaho gross income. This amount must have been included on line 30, Column B of Form 43.

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 Other subtractions

FEDERAL BONUS DEPRECIATION

Column A: If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than this depreciation, include the difference as a subtraction. Attach the Form 4562 used to compute the depreciation.

Column B: If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than the Idaho depreciation, include the difference as a subtraction on this line. Attach the Form 4562 used to compute the Idaho depreciation.

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

LINE 24 Total subtractions

Total Columns A and B and enter the amounts on Form 43, line 33.

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

NONRESIDENTS DO NOT QUALIFY FOR THIS CREDIT.

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 attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. 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 line 34, Column B, Form 43.

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 are not applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho does not tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state. The corporation's or partnership's income must be restated to a basis comparable to Idaho adjusted income. For example, if the S corporation or partnership deducted state income taxes in computing its income, add this amount to the S corporation or partnership income and recompute your pro rata share as Idaho does not allow this deduction in computing Idaho adjusted income.

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LINE 3 Enter the amount from the above lines that will be taxed by both states.

LINE 4 Enter the tax shown on line 45, Form 43.

LINE 5 Divide line 3 by line 1. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot 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 is not an income tax credit is a special fuels or gasoline tax credit or refund.

LINE 8 Divide line 3 by line 2. Enter the percentage rounded to the nearest whole number. The percentage cannot 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 line 46, Form 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 attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. 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 line 45, Form 43.

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 are not applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho does not tax this interest.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state. The corporation's or partnership's income must be restated to a basis comparable to Idaho adjusted income. For example, if the S corporation or partnership deducted state income taxes in computing its income, add this amount to the S corporation or partnership income and recompute your pro rata share as Idaho does not allow this deduction in computing Idaho adjusted income.

LINE 3 Enter your Idaho adjusted income from line 34, Column B, Form 43.

LINE 4 Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot 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 is not 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 line 46, Form 43.

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

If you did not 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 or a family member with a developmental disability. 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 attach Form 39NR to your return. Only full-year 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 line 68, Form 43.

PART F. RECAPTURE OF IDAHO CREDITS

LINE 1 If you claimed an incentive investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must recompute the incentive investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 69R.

LINE 2 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 recompute the broadband equipment investment credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 68R.

LINE 3 If you have claimed an investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must recompute the investment tax credit. This includes property moved outside Idaho. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 49R.

These instructions do not provide a comprehensive explanation of Idaho tax laws or rules.

Costs associated with this publication are available from the Idaho State Tax Commission in accordance with Section 60-202, Idaho Code.

TAX TABLES

Use the following tables if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 39.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 21, Form 40; line 44, Form 43; or line 8, Form 40EZ 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 \$1,503. This is the tax amount they must write on line 22, Form 40; line 45, Form 43; or line 9, Form 40EZ.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
25,300	25,350	1,701	1,499
25,350	25,400	1,705	1,503
25,400	25,450	1,709	1,507

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	51	32	4,000	4,050	140	101
50	100	1	1	2,050	2,100	53	33	4,050	4,100	143	103
100	150	2	2	2,100	2,150	55	34	4,100	4,150	145	105
150	200	3	3	2,150	2,200	57	35	4,150	4,200	148	107
200	250	4	4	2,200	2,250	59	37	4,200	4,250	150	109
250	300	4	4	2,250	2,300	61	38	4,250	4,300	153	110
300	350	5	5	2,300	2,350	63	40	4,300	4,350	155	112
350	400	6	6	2,350	2,400	65	42	4,350	4,400	158	114
400	450	7	7	2,400	2,450	67	44	4,400	4,450	161	116
450	500	8	8	2,450	2,500	69	46	4,450	4,500	164	118
500	550	8	8	2,500	2,550	71	47	4,500	4,550	167	120
550	600	9	9	2,550	2,600	73	49	4,550	4,600	170	122
600	650	10	10	2,600	2,650	75	51	4,600	4,650	173	124
650	700	11	11	2,650	2,700	77	53	4,650	4,700	177	126
700	750	12	12	2,700	2,750	79	55	4,700	4,750	180	129
750	800	12	12	2,750	2,800	81	56	4,750	4,800	183	131
800	850	13	13	2,800	2,850	83	58	4,800	4,850	186	133
850	900	14	14	2,850	2,900	85	60	4,850	4,900	189	135
900	950	15	15	2,900	2,950	87	62	4,900	4,950	192	137
950	1,000	16	16	2,950	3,000	89	64	4,950	5,000	195	139
\$1,000		Your tax is --		\$3,000		Your tax is --		\$5,000		Your tax is --	
1,000	1,050	16	16	3,000	3,050	91	65	5,000	5,050	198	141
1,050	1,100	17	17	3,050	3,100	93	67	5,050	5,100	201	143
1,100	1,150	19	18	3,100	3,150	96	69	5,100	5,150	204	145
1,150	1,200	21	19	3,150	3,200	98	71	5,150	5,200	207	147
1,200	1,250	22	20	3,200	3,250	100	73	5,200	5,250	210	149
1,250	1,300	24	20	3,250	3,300	102	74	5,250	5,300	213	151
1,300	1,350	26	21	3,300	3,350	104	76	5,300	5,350	216	153
1,350	1,400	28	22	3,350	3,400	107	78	5,350	5,400	219	155
1,400	1,450	30	23	3,400	3,450	109	80	5,400	5,450	222	157
1,450	1,500	31	24	3,450	3,500	112	82	5,450	5,500	226	159
1,500	1,550	33	24	3,500	3,550	115	83	5,500	5,550	229	161
1,550	1,600	35	25	3,550	3,600	117	85	5,550	5,600	233	163
1,600	1,650	37	26	3,600	3,650	120	87	5,600	5,650	236	165
1,650	1,700	39	27	3,650	3,700	122	89	5,650	5,700	240	167
1,700	1,750	40	28	3,700	3,750	125	91	5,700	5,750	243	170
1,750	1,800	42	28	3,750	3,800	127	92	5,750	5,800	247	172
1,800	1,850	44	29	3,800	3,850	130	94	5,800	5,850	251	174
1,850	1,900	46	30	3,850	3,900	132	96	5,850	5,900	254	176
1,900	1,950	48	31	3,900	3,950	135	98	5,900	5,950	258	178
1,950	2,000	49	32	3,950	4,000	138	100	5,950	6,000	261	180

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

Continued on next page

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	265	182	9,000	9,050	480	333	12,000	12,050	702	528
6,050	6,100	268	184	9,050	9,100	484	336	12,050	12,100	706	531
6,100	6,150	272	186	9,100	9,150	488	339	12,100	12,150	710	535
6,150	6,200	275	188	9,150	9,200	492	342	12,150	12,200	714	538
6,200	6,250	279	190	9,200	9,250	495	345	12,200	12,250	717	542
6,250	6,300	283	192	9,250	9,300	499	348	12,250	12,300	721	546
6,300	6,350	286	194	9,300	9,350	503	352	12,300	12,350	725	549
6,350	6,400	290	196	9,350	9,400	506	355	12,350	12,400	728	553
6,400	6,450	293	198	9,400	9,450	510	358	12,400	12,450	732	556
6,450	6,500	297	200	9,450	9,500	514	361	12,450	12,500	736	560
6,500	6,550	300	202	9,500	9,550	517	364	12,500	12,550	739	563
6,550	6,600	304	205	9,550	9,600	521	367	12,550	12,600	743	567
6,600	6,650	307	207	9,600	9,650	525	370	12,600	12,650	747	570
6,650	6,700	311	210	9,650	9,700	529	373	12,650	12,700	751	574
6,700	6,750	314	213	9,700	9,750	532	376	12,700	12,750	754	578
6,750	6,800	318	215	9,750	9,800	536	379	12,750	12,800	758	581
6,800	6,850	322	218	9,800	9,850	540	382	12,800	12,850	762	585
6,850	6,900	325	220	9,850	9,900	543	385	12,850	12,900	765	588
6,900	6,950	329	223	9,900	9,950	547	388	12,900	12,950	769	592
6,950	7,000	332	225	9,950	10,000	551	391	12,950	13,000	773	595
\$7,000				\$10,000				\$13,000			
7,000	7,050	336	228	10,000	10,050	554	394	13,000	13,050	776	599
7,050	7,100	339	230	10,050	10,100	558	397	13,050	13,100	780	602
7,100	7,150	343	233	10,100	10,150	562	400	13,100	13,150	784	606
7,150	7,200	346	236	10,150	10,200	566	403	13,150	13,200	788	609
7,200	7,250	350	238	10,200	10,250	569	406	13,200	13,250	791	613
7,250	7,300	354	241	10,250	10,300	573	409	13,250	13,300	795	617
7,300	7,350	357	243	10,300	10,350	577	413	13,300	13,350	799	620
7,350	7,400	361	246	10,350	10,400	580	416	13,350	13,400	802	624
7,400	7,450	364	248	10,400	10,450	584	419	13,400	13,450	806	627
7,450	7,500	368	251	10,450	10,500	588	422	13,450	13,500	810	631
7,500	7,550	371	253	10,500	10,550	591	425	13,500	13,550	813	634
7,550	7,600	375	256	10,550	10,600	595	428	13,550	13,600	817	638
7,600	7,650	378	258	10,600	10,650	599	431	13,600	13,650	821	641
7,650	7,700	382	261	10,650	10,700	603	434	13,650	13,700	825	645
7,700	7,750	385	264	10,700	10,750	606	437	13,700	13,750	828	649
7,750	7,800	389	266	10,750	10,800	610	440	13,750	13,800	832	652
7,800	7,850	393	269	10,800	10,850	614	443	13,800	13,850	836	656
7,850	7,900	396	271	10,850	10,900	617	446	13,850	13,900	839	659
7,900	7,950	400	274	10,900	10,950	621	450	13,900	13,950	843	663
7,950	8,000	403	276	10,950	11,000	625	453	13,950	14,000	847	666
\$8,000				\$11,000				\$14,000			
8,000	8,050	407	279	11,000	11,050	628	457	14,000	14,050	850	670
8,050	8,100	410	281	11,050	11,100	632	460	14,050	14,100	854	673
8,100	8,150	414	284	11,100	11,150	636	464	14,100	14,150	858	677
8,150	8,200	418	287	11,150	11,200	640	467	14,150	14,200	862	680
8,200	8,250	421	289	11,200	11,250	643	471	14,200	14,250	865	684
8,250	8,300	425	292	11,250	11,300	647	475	14,250	14,300	869	688
8,300	8,350	429	294	11,300	11,350	651	478	14,300	14,350	873	691
8,350	8,400	432	297	11,350	11,400	654	482	14,350	14,400	876	695
8,400	8,450	436	299	11,400	11,450	658	485	14,400	14,450	880	698
8,450	8,500	440	302	11,450	11,500	662	489	14,450	14,500	884	702
8,500	8,550	443	304	11,500	11,550	665	492	14,500	14,550	887	705
8,550	8,600	447	307	11,550	11,600	669	496	14,550	14,600	891	709
8,600	8,650	451	309	11,600	11,650	673	499	14,600	14,650	895	712
8,650	8,700	455	312	11,650	11,700	677	503	14,650	14,700	899	716
8,700	8,750	458	315	11,700	11,750	680	507	14,700	14,750	902	720
8,750	8,800	462	318	11,750	11,800	684	510	14,750	14,800	906	723
8,800	8,850	466	321	11,800	11,850	688	514	14,800	14,850	910	727
8,850	8,900	469	324	11,850	11,900	691	517	14,850	14,900	913	730
8,900	8,950	473	327	11,900	11,950	695	521	14,900	14,950	917	734
8,950	9,000	477	330	11,950	12,000	699	524	14,950	15,000	921	737

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	924	741	18,000	18,050	1,146	959	21,000	21,050	1,368	1,181
15,050	15,100	928	744	18,050	18,100	1,150	963	21,050	21,100	1,372	1,185
15,100	15,150	932	748	18,100	18,150	1,154	966	21,100	21,150	1,376	1,188
15,150	15,200	936	751	18,150	18,200	1,158	970	21,150	21,200	1,380	1,192
15,200	15,250	939	755	18,200	18,250	1,161	974	21,200	21,250	1,383	1,196
15,250	15,300	943	759	18,250	18,300	1,165	977	21,250	21,300	1,387	1,199
15,300	15,350	947	762	18,300	18,350	1,169	981	21,300	21,350	1,391	1,203
15,350	15,400	950	766	18,350	18,400	1,172	985	21,350	21,400	1,394	1,207
15,400	15,450	954	769	18,400	18,450	1,176	989	21,400	21,450	1,398	1,211
15,450	15,500	958	773	18,450	18,500	1,180	992	21,450	21,500	1,402	1,214
15,500	15,550	961	776	18,500	18,550	1,183	996	21,500	21,550	1,405	1,218
15,550	15,600	965	780	18,550	18,600	1,187	1,000	21,550	21,600	1,409	1,222
15,600	15,650	969	783	18,600	18,650	1,191	1,003	21,600	21,650	1,413	1,225
15,650	15,700	973	787	18,650	18,700	1,195	1,007	21,650	21,700	1,417	1,229
15,700	15,750	976	791	18,700	18,750	1,198	1,011	21,700	21,750	1,420	1,233
15,750	15,800	980	794	18,750	18,800	1,202	1,014	21,750	21,800	1,424	1,236
15,800	15,850	984	798	18,800	18,850	1,206	1,018	21,800	21,850	1,428	1,240
15,850	15,900	987	801	18,850	18,900	1,209	1,022	21,850	21,900	1,432	1,244
15,900	15,950	991	805	18,900	18,950	1,213	1,026	21,900	21,950	1,436	1,248
15,950	16,000	995	808	18,950	19,000	1,217	1,029	21,950	22,000	1,440	1,251
\$16,000 Your tax is --				\$19,000 Your tax is --				\$22,000 Your tax is --			
16,000	16,050	998	812	19,000	19,050	1,220	1,033	22,000	22,050	1,444	1,255
16,050	16,100	1,002	815	19,050	19,100	1,224	1,037	22,050	22,100	1,448	1,259
16,100	16,150	1,006	819	19,100	19,150	1,228	1,040	22,100	22,150	1,451	1,262
16,150	16,200	1,010	822	19,150	19,200	1,232	1,044	22,150	22,200	1,455	1,266
16,200	16,250	1,013	826	19,200	19,250	1,235	1,048	22,200	22,250	1,459	1,270
16,250	16,300	1,017	830	19,250	19,300	1,239	1,051	22,250	22,300	1,463	1,273
16,300	16,350	1,021	833	19,300	19,350	1,243	1,055	22,300	22,350	1,467	1,277
16,350	16,400	1,024	837	19,350	19,400	1,246	1,059	22,350	22,400	1,471	1,281
16,400	16,450	1,028	841	19,400	19,450	1,250	1,063	22,400	22,450	1,475	1,285
16,450	16,500	1,032	844	19,450	19,500	1,254	1,066	22,450	22,500	1,479	1,288
16,500	16,550	1,035	848	19,500	19,550	1,257	1,070	22,500	22,550	1,483	1,292
16,550	16,600	1,039	852	19,550	19,600	1,261	1,074	22,550	22,600	1,487	1,296
16,600	16,650	1,043	855	19,600	19,650	1,265	1,077	22,600	22,650	1,490	1,299
16,650	16,700	1,047	859	19,650	19,700	1,269	1,081	22,650	22,700	1,494	1,303
16,700	16,750	1,050	863	19,700	19,750	1,272	1,085	22,700	22,750	1,498	1,307
16,750	16,800	1,054	866	19,750	19,800	1,276	1,088	22,750	22,800	1,502	1,310
16,800	16,850	1,058	870	19,800	19,850	1,280	1,092	22,800	22,850	1,506	1,314
16,850	16,900	1,061	874	19,850	19,900	1,283	1,096	22,850	22,900	1,510	1,318
16,900	16,950	1,065	878	19,900	19,950	1,287	1,100	22,900	22,950	1,514	1,322
16,950	17,000	1,069	881	19,950	20,000	1,291	1,103	22,950	23,000	1,518	1,325
\$17,000 Your tax is --				\$20,000 Your tax is --				\$23,000 Your tax is --			
17,000	17,050	1,072	885	20,000	20,050	1,294	1,107	23,000	23,050	1,522	1,329
17,050	17,100	1,076	889	20,050	20,100	1,298	1,111	23,050	23,100	1,526	1,333
17,100	17,150	1,080	892	20,100	20,150	1,302	1,114	23,100	23,150	1,529	1,336
17,150	17,200	1,084	896	20,150	20,200	1,306	1,118	23,150	23,200	1,533	1,340
17,200	17,250	1,087	900	20,200	20,250	1,309	1,122	23,200	23,250	1,537	1,344
17,250	17,300	1,091	903	20,250	20,300	1,313	1,125	23,250	23,300	1,541	1,347
17,300	17,350	1,095	907	20,300	20,350	1,317	1,129	23,300	23,350	1,545	1,351
17,350	17,400	1,098	911	20,350	20,400	1,320	1,133	23,350	23,400	1,549	1,355
17,400	17,450	1,102	915	20,400	20,450	1,324	1,137	23,400	23,450	1,553	1,359
17,450	17,500	1,106	918	20,450	20,500	1,328	1,140	23,450	23,500	1,557	1,362
17,500	17,550	1,109	922	20,500	20,550	1,331	1,144	23,500	23,550	1,561	1,366
17,550	17,600	1,113	926	20,550	20,600	1,335	1,148	23,550	23,600	1,565	1,370
17,600	17,650	1,117	929	20,600	20,650	1,339	1,151	23,600	23,650	1,568	1,373
17,650	17,700	1,121	933	20,650	20,700	1,343	1,155	23,650	23,700	1,572	1,377
17,700	17,750	1,124	937	20,700	20,750	1,346	1,159	23,700	23,750	1,576	1,381
17,750	17,800	1,128	940	20,750	20,800	1,350	1,162	23,750	23,800	1,580	1,384
17,800	17,850	1,132	944	20,800	20,850	1,354	1,166	23,800	23,850	1,584	1,388
17,850	17,900	1,135	948	20,850	20,900	1,357	1,170	23,850	23,900	1,588	1,392
17,900	17,950	1,139	952	20,900	20,950	1,361	1,174	23,900	23,950	1,592	1,396
17,950	18,000	1,143	955	20,950	21,000	1,365	1,177	23,950	24,000	1,596	1,399

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	1,600	1,403	27,000	27,050	1,834	1,625	30,000	30,050	2,068	1,847
24,050	24,100	1,604	1,407	27,050	27,100	1,838	1,629	30,050	30,100	2,072	1,851
24,100	24,150	1,607	1,410	27,100	27,150	1,841	1,632	30,100	30,150	2,075	1,854
24,150	24,200	1,611	1,414	27,150	27,200	1,845	1,636	30,150	30,200	2,079	1,858
24,200	24,250	1,615	1,418	27,200	27,250	1,849	1,640	30,200	30,250	2,083	1,862
24,250	24,300	1,619	1,421	27,250	27,300	1,853	1,643	30,250	30,300	2,087	1,865
24,300	24,350	1,623	1,425	27,300	27,350	1,857	1,647	30,300	30,350	2,091	1,869
24,350	24,400	1,627	1,429	27,350	27,400	1,861	1,651	30,350	30,400	2,095	1,873
24,400	24,450	1,631	1,433	27,400	27,450	1,865	1,655	30,400	30,450	2,099	1,877
24,450	24,500	1,635	1,436	27,450	27,500	1,869	1,658	30,450	30,500	2,103	1,880
24,500	24,550	1,639	1,440	27,500	27,550	1,873	1,662	30,500	30,550	2,107	1,884
24,550	24,600	1,643	1,444	27,550	27,600	1,877	1,666	30,550	30,600	2,111	1,888
24,600	24,650	1,646	1,447	27,600	27,650	1,880	1,669	30,600	30,650	2,114	1,891
24,650	24,700	1,650	1,451	27,650	27,700	1,884	1,673	30,650	30,700	2,118	1,895
24,700	24,750	1,654	1,455	27,700	27,750	1,888	1,677	30,700	30,750	2,122	1,899
24,750	24,800	1,658	1,458	27,750	27,800	1,892	1,680	30,750	30,800	2,126	1,902
24,800	24,850	1,662	1,462	27,800	27,850	1,896	1,684	30,800	30,850	2,130	1,906
24,850	24,900	1,666	1,466	27,850	27,900	1,900	1,688	30,850	30,900	2,134	1,910
24,900	24,950	1,670	1,470	27,900	27,950	1,904	1,692	30,900	30,950	2,138	1,914
24,950	25,000	1,674	1,473	27,950	28,000	1,908	1,695	30,950	31,000	2,142	1,917
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,678	1,477	28,000	28,050	1,912	1,699	31,000	31,050	2,146	1,921
25,050	25,100	1,682	1,481	28,050	28,100	1,916	1,703	31,050	31,100	2,150	1,925
25,100	25,150	1,685	1,484	28,100	28,150	1,919	1,706	31,100	31,150	2,153	1,928
25,150	25,200	1,689	1,488	28,150	28,200	1,923	1,710	31,150	31,200	2,157	1,932
25,200	25,250	1,693	1,492	28,200	28,250	1,927	1,714	31,200	31,250	2,161	1,936
25,250	25,300	1,697	1,495	28,250	28,300	1,931	1,717	31,250	31,300	2,165	1,939
25,300	25,350	1,701	1,499	28,300	28,350	1,935	1,721	31,300	31,350	2,169	1,943
25,350	25,400	1,705	1,503	28,350	28,400	1,939	1,725	31,350	31,400	2,173	1,947
25,400	25,450	1,709	1,507	28,400	28,450	1,943	1,729	31,400	31,450	2,177	1,951
25,450	25,500	1,713	1,510	28,450	28,500	1,947	1,732	31,450	31,500	2,181	1,954
25,500	25,550	1,717	1,514	28,500	28,550	1,951	1,736	31,500	31,550	2,185	1,958
25,550	25,600	1,721	1,518	28,550	28,600	1,955	1,740	31,550	31,600	2,189	1,962
25,600	25,650	1,724	1,521	28,600	28,650	1,958	1,743	31,600	31,650	2,192	1,965
25,650	25,700	1,728	1,525	28,650	28,700	1,962	1,747	31,650	31,700	2,196	1,969
25,700	25,750	1,732	1,529	28,700	28,750	1,966	1,751	31,700	31,750	2,200	1,973
25,750	25,800	1,736	1,532	28,750	28,800	1,970	1,754	31,750	31,800	2,204	1,976
25,800	25,850	1,740	1,536	28,800	28,850	1,974	1,758	31,800	31,850	2,208	1,980
25,850	25,900	1,744	1,540	28,850	28,900	1,978	1,762	31,850	31,900	2,212	1,984
25,900	25,950	1,748	1,544	28,900	28,950	1,982	1,766	31,900	31,950	2,216	1,988
25,950	26,000	1,752	1,547	28,950	29,000	1,986	1,769	31,950	32,000	2,220	1,991
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,756	1,551	29,000	29,050	1,990	1,773	32,000	32,050	2,224	1,995
26,050	26,100	1,760	1,555	29,050	29,100	1,994	1,777	32,050	32,100	2,228	1,999
26,100	26,150	1,763	1,558	29,100	29,150	1,997	1,780	32,100	32,150	2,231	2,002
26,150	26,200	1,767	1,562	29,150	29,200	2,001	1,784	32,150	32,200	2,235	2,006
26,200	26,250	1,771	1,566	29,200	29,250	2,005	1,788	32,200	32,250	2,239	2,010
26,250	26,300	1,775	1,569	29,250	29,300	2,009	1,791	32,250	32,300	2,243	2,013
26,300	26,350	1,779	1,573	29,300	29,350	2,013	1,795	32,300	32,350	2,247	2,017
26,350	26,400	1,783	1,577	29,350	29,400	2,017	1,799	32,350	32,400	2,251	2,021
26,400	26,450	1,787	1,581	29,400	29,450	2,021	1,803	32,400	32,450	2,255	2,025
26,450	26,500	1,791	1,584	29,450	29,500	2,025	1,806	32,450	32,500	2,259	2,028
26,500	26,550	1,795	1,588	29,500	29,550	2,029	1,810	32,500	32,550	2,263	2,032
26,550	26,600	1,799	1,592	29,550	29,600	2,033	1,814	32,550	32,600	2,267	2,036
26,600	26,650	1,802	1,595	29,600	29,650	2,036	1,817	32,600	32,650	2,270	2,039
26,650	26,700	1,806	1,599	29,650	29,700	2,040	1,821	32,650	32,700	2,274	2,043
26,700	26,750	1,810	1,603	29,700	29,750	2,044	1,825	32,700	32,750	2,278	2,047
26,750	26,800	1,814	1,606	29,750	29,800	2,048	1,828	32,750	32,800	2,282	2,050
26,800	26,850	1,818	1,610	29,800	29,850	2,052	1,832	32,800	32,850	2,286	2,054
26,850	26,900	1,822	1,614	29,850	29,900	2,056	1,836	32,850	32,900	2,290	2,058
26,900	26,950	1,826	1,618	29,900	29,950	2,060	1,840	32,900	32,950	2,294	2,062
26,950	27,000	1,830	1,621	29,950	30,000	2,064	1,843	32,950	33,000	2,298	2,065

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	2,302	2,069	36,000	36,050	2,536	2,291	39,000	39,050	2,770	2,513
33,050	33,100	2,306	2,073	36,050	36,100	2,540	2,295	39,050	39,100	2,774	2,517
33,100	33,150	2,309	2,076	36,100	36,150	2,543	2,298	39,100	39,150	2,777	2,520
33,150	33,200	2,313	2,080	36,150	36,200	2,547	2,302	39,150	39,200	2,781	2,524
33,200	33,250	2,317	2,084	36,200	36,250	2,551	2,306	39,200	39,250	2,785	2,528
33,250	33,300	2,321	2,087	36,250	36,300	2,555	2,309	39,250	39,300	2,789	2,531
33,300	33,350	2,325	2,091	36,300	36,350	2,559	2,313	39,300	39,350	2,793	2,535
33,350	33,400	2,329	2,095	36,350	36,400	2,563	2,317	39,350	39,400	2,797	2,539
33,400	33,450	2,333	2,099	36,400	36,450	2,567	2,321	39,400	39,450	2,801	2,543
33,450	33,500	2,337	2,102	36,450	36,500	2,571	2,324	39,450	39,500	2,805	2,546
33,500	33,550	2,341	2,106	36,500	36,550	2,575	2,328	39,500	39,550	2,809	2,550
33,550	33,600	2,345	2,110	36,550	36,600	2,579	2,332	39,550	39,600	2,813	2,554
33,600	33,650	2,348	2,113	36,600	36,650	2,582	2,335	39,600	39,650	2,816	2,557
33,650	33,700	2,352	2,117	36,650	36,700	2,586	2,339	39,650	39,700	2,820	2,561
33,700	33,750	2,356	2,121	36,700	36,750	2,590	2,343	39,700	39,750	2,824	2,565
33,750	33,800	2,360	2,124	36,750	36,800	2,594	2,346	39,750	39,800	2,828	2,568
33,800	33,850	2,364	2,128	36,800	36,850	2,598	2,350	39,800	39,850	2,832	2,572
33,850	33,900	2,368	2,132	36,850	36,900	2,602	2,354	39,850	39,900	2,836	2,576
33,900	33,950	2,372	2,136	36,900	36,950	2,606	2,358	39,900	39,950	2,840	2,580
33,950	34,000	2,376	2,139	36,950	37,000	2,610	2,361	39,950	40,000	2,844	2,583
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,380	2,143	37,000	37,050	2,614	2,365	40,000	40,050	2,848	2,587
34,050	34,100	2,384	2,147	37,050	37,100	2,618	2,369	40,050	40,100	2,852	2,591
34,100	34,150	2,387	2,150	37,100	37,150	2,621	2,372	40,100	40,150	2,855	2,594
34,150	34,200	2,391	2,154	37,150	37,200	2,625	2,376	40,150	40,200	2,859	2,598
34,200	34,250	2,395	2,158	37,200	37,250	2,629	2,380	40,200	40,250	2,863	2,602
34,250	34,300	2,399	2,161	37,250	37,300	2,633	2,383	40,250	40,300	2,867	2,605
34,300	34,350	2,403	2,165	37,300	37,350	2,637	2,387	40,300	40,350	2,871	2,609
34,350	34,400	2,407	2,169	37,350	37,400	2,641	2,391	40,350	40,400	2,875	2,613
34,400	34,450	2,411	2,173	37,400	37,450	2,645	2,395	40,400	40,450	2,879	2,617
34,450	34,500	2,415	2,176	37,450	37,500	2,649	2,398	40,450	40,500	2,883	2,620
34,500	34,550	2,419	2,180	37,500	37,550	2,653	2,402	40,500	40,550	2,887	2,624
34,550	34,600	2,423	2,184	37,550	37,600	2,657	2,406	40,550	40,600	2,891	2,628
34,600	34,650	2,426	2,187	37,600	37,650	2,660	2,409	40,600	40,650	2,894	2,631
34,650	34,700	2,430	2,191	37,650	37,700	2,664	2,413	40,650	40,700	2,898	2,635
34,700	34,750	2,434	2,195	37,700	37,750	2,668	2,417	40,700	40,750	2,902	2,639
34,750	34,800	2,438	2,198	37,750	37,800	2,672	2,420	40,750	40,800	2,906	2,642
34,800	34,850	2,442	2,202	37,800	37,850	2,676	2,424	40,800	40,850	2,910	2,646
34,850	34,900	2,446	2,206	37,850	37,900	2,680	2,428	40,850	40,900	2,914	2,650
34,900	34,950	2,450	2,210	37,900	37,950	2,684	2,432	40,900	40,950	2,918	2,654
34,950	35,000	2,454	2,213	37,950	38,000	2,688	2,435	40,950	41,000	2,922	2,657
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,458	2,217	38,000	38,050	2,692	2,439	41,000	41,050	2,926	2,661
35,050	35,100	2,462	2,221	38,050	38,100	2,696	2,443	41,050	41,100	2,930	2,665
35,100	35,150	2,465	2,224	38,100	38,150	2,699	2,446	41,100	41,150	2,933	2,668
35,150	35,200	2,469	2,228	38,150	38,200	2,703	2,450	41,150	41,200	2,937	2,672
35,200	35,250	2,473	2,232	38,200	38,250	2,707	2,454	41,200	41,250	2,941	2,676
35,250	35,300	2,477	2,235	38,250	38,300	2,711	2,457	41,250	41,300	2,945	2,679
35,300	35,350	2,481	2,239	38,300	38,350	2,715	2,461	41,300	41,350	2,949	2,683
35,350	35,400	2,485	2,243	38,350	38,400	2,719	2,465	41,350	41,400	2,953	2,687
35,400	35,450	2,489	2,247	38,400	38,450	2,723	2,469	41,400	41,450	2,957	2,691
35,450	35,500	2,493	2,250	38,450	38,500	2,727	2,472	41,450	41,500	2,961	2,694
35,500	35,550	2,497	2,254	38,500	38,550	2,731	2,476	41,500	41,550	2,965	2,698
35,550	35,600	2,501	2,258	38,550	38,600	2,735	2,480	41,550	41,600	2,969	2,702
35,600	35,650	2,504	2,261	38,600	38,650	2,738	2,483	41,600	41,650	2,972	2,705
35,650	35,700	2,508	2,265	38,650	38,700	2,742	2,487	41,650	41,700	2,976	2,709
35,700	35,750	2,512	2,269	38,700	38,750	2,746	2,491	41,700	41,750	2,980	2,713
35,750	35,800	2,516	2,272	38,750	38,800	2,750	2,494	41,750	41,800	2,984	2,716
35,800	35,850	2,520	2,276	38,800	38,850	2,754	2,498	41,800	41,850	2,988	2,720
35,850	35,900	2,524	2,280	38,850	38,900	2,758	2,502	41,850	41,900	2,992	2,724
35,900	35,950	2,528	2,284	38,900	38,950	2,762	2,506	41,900	41,950	2,996	2,728
35,950	36,000	2,532	2,287	38,950	39,000	2,766	2,509	41,950	42,000	3,000	2,731

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	3,004	2,735	45,000	45,050	3,238	2,963	48,000	48,050	3,472	3,197
42,050	42,100	3,008	2,739	45,050	45,100	3,242	2,967	48,050	48,100	3,476	3,201
42,100	42,150	3,011	2,742	45,100	45,150	3,245	2,971	48,100	48,150	3,479	3,205
42,150	42,200	3,015	2,746	45,150	45,200	3,249	2,975	48,150	48,200	3,483	3,209
42,200	42,250	3,019	2,750	45,200	45,250	3,253	2,979	48,200	48,250	3,487	3,213
42,250	42,300	3,023	2,753	45,250	45,300	3,257	2,983	48,250	48,300	3,491	3,217
42,300	42,350	3,027	2,757	45,300	45,350	3,261	2,987	48,300	48,350	3,495	3,221
42,350	42,400	3,031	2,761	45,350	45,400	3,265	2,991	48,350	48,400	3,499	3,225
42,400	42,450	3,035	2,765	45,400	45,450	3,269	2,994	48,400	48,450	3,503	3,228
42,450	42,500	3,039	2,768	45,450	45,500	3,273	2,998	48,450	48,500	3,507	3,232
42,500	42,550	3,043	2,772	45,500	45,550	3,277	3,002	48,500	48,550	3,511	3,236
42,550	42,600	3,047	2,776	45,550	45,600	3,281	3,006	48,550	48,600	3,515	3,240
42,600	42,650	3,050	2,779	45,600	45,650	3,284	3,010	48,600	48,650	3,518	3,244
42,650	42,700	3,054	2,783	45,650	45,700	3,288	3,014	48,650	48,700	3,522	3,248
42,700	42,750	3,058	2,787	45,700	45,750	3,292	3,018	48,700	48,750	3,526	3,252
42,750	42,800	3,062	2,790	45,750	45,800	3,296	3,022	48,750	48,800	3,530	3,256
42,800	42,850	3,066	2,794	45,800	45,850	3,300	3,026	48,800	48,850	3,534	3,260
42,850	42,900	3,070	2,798	45,850	45,900	3,304	3,030	48,850	48,900	3,538	3,264
42,900	42,950	3,074	2,802	45,900	45,950	3,308	3,033	48,900	48,950	3,542	3,267
42,950	43,000	3,078	2,805	45,950	46,000	3,312	3,037	48,950	49,000	3,546	3,271
\$43,000				\$46,000				\$49,000			
43,000	43,050	3,082	2,809	46,000	46,050	3,316	3,041	49,000	49,050	3,550	3,275
43,050	43,100	3,086	2,813	46,050	46,100	3,320	3,045	49,050	49,100	3,554	3,279
43,100	43,150	3,089	2,816	46,100	46,150	3,323	3,049	49,100	49,150	3,557	3,283
43,150	43,200	3,093	2,820	46,150	46,200	3,327	3,053	49,150	49,200	3,561	3,287
43,200	43,250	3,097	2,824	46,200	46,250	3,331	3,057	49,200	49,250	3,565	3,291
43,250	43,300	3,101	2,827	46,250	46,300	3,335	3,061	49,250	49,300	3,569	3,295
43,300	43,350	3,105	2,831	46,300	46,350	3,339	3,065	49,300	49,350	3,573	3,299
43,350	43,400	3,109	2,835	46,350	46,400	3,343	3,069	49,350	49,400	3,577	3,303
43,400	43,450	3,113	2,839	46,400	46,450	3,347	3,072	49,400	49,450	3,581	3,306
43,450	43,500	3,117	2,842	46,450	46,500	3,351	3,076	49,450	49,500	3,585	3,310
43,500	43,550	3,121	2,846	46,500	46,550	3,355	3,080	49,500	49,550	3,589	3,314
43,550	43,600	3,125	2,850	46,550	46,600	3,359	3,084	49,550	49,600	3,593	3,318
43,600	43,650	3,128	2,854	46,600	46,650	3,362	3,088	49,600	49,650	3,596	3,322
43,650	43,700	3,132	2,858	46,650	46,700	3,366	3,092	49,650	49,700	3,600	3,326
43,700	43,750	3,136	2,862	46,700	46,750	3,370	3,096	49,700	49,750	3,604	3,330
43,750	43,800	3,140	2,866	46,750	46,800	3,374	3,100	49,750	49,800	3,608	3,334
43,800	43,850	3,144	2,870	46,800	46,850	3,378	3,104	49,800	49,850	3,612	3,338
43,850	43,900	3,148	2,874	46,850	46,900	3,382	3,108	49,850	49,900	3,616	3,342
43,900	43,950	3,152	2,877	46,900	46,950	3,386	3,111	49,900	49,950	3,620	3,345
43,950	44,000	3,156	2,881	46,950	47,000	3,390	3,115	49,950	50,000	3,624	3,349
\$44,000				\$47,000				\$50,000			
44,000	44,050	3,160	2,885	47,000	47,050	3,394	3,119	50,000	50,050	3,628	3,353
44,050	44,100	3,164	2,889	47,050	47,100	3,398	3,123	50,050	50,100	3,632	3,357
44,100	44,150	3,167	2,893	47,100	47,150	3,401	3,127	50,100	50,150	3,635	3,361
44,150	44,200	3,171	2,897	47,150	47,200	3,405	3,131	50,150	50,200	3,639	3,365
44,200	44,250	3,175	2,901	47,200	47,250	3,409	3,135	50,200	50,250	3,643	3,369
44,250	44,300	3,179	2,905	47,250	47,300	3,413	3,139	50,250	50,300	3,647	3,373
44,300	44,350	3,183	2,909	47,300	47,350	3,417	3,143	50,300	50,350	3,651	3,377
44,350	44,400	3,187	2,913	47,350	47,400	3,421	3,147	50,350	50,400	3,655	3,381
44,400	44,450	3,191	2,916	47,400	47,450	3,425	3,150	50,400	50,450	3,659	3,384
44,450	44,500	3,195	2,920	47,450	47,500	3,429	3,154	50,450	50,500	3,663	3,388
44,500	44,550	3,199	2,924	47,500	47,550	3,433	3,158	50,500	50,550	3,667	3,392
44,550	44,600	3,203	2,928	47,550	47,600	3,437	3,162	50,550	50,600	3,671	3,396
44,600	44,650	3,206	2,932	47,600	47,650	3,440	3,166	50,600	50,650	3,674	3,400
44,650	44,700	3,210	2,936	47,650	47,700	3,444	3,170	50,650	50,700	3,678	3,404
44,700	44,750	3,214	2,940	47,700	47,750	3,448	3,174	50,700	50,750	3,682	3,408
44,750	44,800	3,218	2,944	47,750	47,800	3,452	3,178	50,750	50,800	3,686	3,412
44,800	44,850	3,222	2,948	47,800	47,850	3,456	3,182	50,800	50,850	3,690	3,416
44,850	44,900	3,226	2,952	47,850	47,900	3,460	3,186	50,850	50,900	3,694	3,420
44,900	44,950	3,230	2,955	47,900	47,950	3,464	3,189	50,900	50,950	3,698	3,423
44,950	45,000	3,234	2,959	47,950	48,000	3,468	3,193	50,950	51,000	3,702	3,427

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	3,706	3,431	54,000	54,050	3,940	3,665	57,000	57,050	4,174	3,899
51,050	51,100	3,710	3,435	54,050	54,100	3,944	3,669	57,050	57,100	4,178	3,903
51,100	51,150	3,713	3,439	54,100	54,150	3,947	3,673	57,100	57,150	4,181	3,907
51,150	51,200	3,717	3,443	54,150	54,200	3,951	3,677	57,150	57,200	4,185	3,911
51,200	51,250	3,721	3,447	54,200	54,250	3,955	3,681	57,200	57,250	4,189	3,915
51,250	51,300	3,725	3,451	54,250	54,300	3,959	3,685	57,250	57,300	4,193	3,919
51,300	51,350	3,729	3,455	54,300	54,350	3,963	3,689	57,300	57,350	4,197	3,923
51,350	51,400	3,733	3,459	54,350	54,400	3,967	3,693	57,350	57,400	4,201	3,927
51,400	51,450	3,737	3,462	54,400	54,450	3,971	3,696	57,400	57,450	4,205	3,930
51,450	51,500	3,741	3,466	54,450	54,500	3,975	3,700	57,450	57,500	4,209	3,934
51,500	51,550	3,745	3,470	54,500	54,550	3,979	3,704	57,500	57,550	4,213	3,938
51,550	51,600	3,749	3,474	54,550	54,600	3,983	3,708	57,550	57,600	4,217	3,942
51,600	51,650	3,752	3,478	54,600	54,650	3,986	3,712	57,600	57,650	4,220	3,946
51,650	51,700	3,756	3,482	54,650	54,700	3,990	3,716	57,650	57,700	4,224	3,950
51,700	51,750	3,760	3,486	54,700	54,750	3,994	3,720	57,700	57,750	4,228	3,954
51,750	51,800	3,764	3,490	54,750	54,800	3,998	3,724	57,750	57,800	4,232	3,958
51,800	51,850	3,768	3,494	54,800	54,850	4,002	3,728	57,800	57,850	4,236	3,962
51,850	51,900	3,772	3,498	54,850	54,900	4,006	3,732	57,850	57,900	4,240	3,966
51,900	51,950	3,776	3,501	54,900	54,950	4,010	3,735	57,900	57,950	4,244	3,969
51,950	52,000	3,780	3,505	54,950	55,000	4,014	3,739	57,950	58,000	4,248	3,973
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,784	3,509	55,000	55,050	4,018	3,743	58,000	58,050	4,252	3,977
52,050	52,100	3,788	3,513	55,050	55,100	4,022	3,747	58,050	58,100	4,256	3,981
52,100	52,150	3,791	3,517	55,100	55,150	4,025	3,751	58,100	58,150	4,259	3,985
52,150	52,200	3,795	3,521	55,150	55,200	4,029	3,755	58,150	58,200	4,263	3,989
52,200	52,250	3,799	3,525	55,200	55,250	4,033	3,759	58,200	58,250	4,267	3,993
52,250	52,300	3,803	3,529	55,250	55,300	4,037	3,763	58,250	58,300	4,271	3,997
52,300	52,350	3,807	3,533	55,300	55,350	4,041	3,767	58,300	58,350	4,275	4,001
52,350	52,400	3,811	3,537	55,350	55,400	4,045	3,771	58,350	58,400	4,279	4,005
52,400	52,450	3,815	3,540	55,400	55,450	4,049	3,774	58,400	58,450	4,283	4,008
52,450	52,500	3,819	3,544	55,450	55,500	4,053	3,778	58,450	58,500	4,287	4,012
52,500	52,550	3,823	3,548	55,500	55,550	4,057	3,782	58,500	58,550	4,291	4,016
52,550	52,600	3,827	3,552	55,550	55,600	4,061	3,786	58,550	58,600	4,295	4,020
52,600	52,650	3,830	3,556	55,600	55,650	4,064	3,790	58,600	58,650	4,298	4,024
52,650	52,700	3,834	3,560	55,650	55,700	4,068	3,794	58,650	58,700	4,302	4,028
52,700	52,750	3,838	3,564	55,700	55,750	4,072	3,798	58,700	58,750	4,306	4,032
52,750	52,800	3,842	3,568	55,750	55,800	4,076	3,802	58,750	58,800	4,310	4,036
52,800	52,850	3,846	3,572	55,800	55,850	4,080	3,806	58,800	58,850	4,314	4,040
52,850	52,900	3,850	3,576	55,850	55,900	4,084	3,810	58,850	58,900	4,318	4,044
52,900	52,950	3,854	3,579	55,900	55,950	4,088	3,813	58,900	58,950	4,322	4,047
52,950	53,000	3,858	3,583	55,950	56,000	4,092	3,817	58,950	59,000	4,326	4,051
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,862	3,587	56,000	56,050	4,096	3,821	59,000	59,050	4,330	4,055
53,050	53,100	3,866	3,591	56,050	56,100	4,100	3,825	59,050	59,100	4,334	4,059
53,100	53,150	3,869	3,595	56,100	56,150	4,103	3,829	59,100	59,150	4,337	4,063
53,150	53,200	3,873	3,599	56,150	56,200	4,107	3,833	59,150	59,200	4,341	4,067
53,200	53,250	3,877	3,603	56,200	56,250	4,111	3,837	59,200	59,250	4,345	4,071
53,250	53,300	3,881	3,607	56,250	56,300	4,115	3,841	59,250	59,300	4,349	4,075
53,300	53,350	3,885	3,611	56,300	56,350	4,119	3,845	59,300	59,350	4,353	4,079
53,350	53,400	3,889	3,615	56,350	56,400	4,123	3,849	59,350	59,400	4,357	4,083
53,400	53,450	3,893	3,618	56,400	56,450	4,127	3,852	59,400	59,450	4,361	4,086
53,450	53,500	3,897	3,622	56,450	56,500	4,131	3,856	59,450	59,500	4,365	4,090
53,500	53,550	3,901	3,626	56,500	56,550	4,135	3,860	59,500	59,550	4,369	4,094
53,550	53,600	3,905	3,630	56,550	56,600	4,139	3,864	59,550	59,600	4,373	4,098
53,600	53,650	3,908	3,634	56,600	56,650	4,142	3,868	59,600	59,650	4,376	4,102
53,650	53,700	3,912	3,638	56,650	56,700	4,146	3,872	59,650	59,700	4,380	4,106
53,700	53,750	3,916	3,642	56,700	56,750	4,150	3,876	59,700	59,750	4,384	4,110
53,750	53,800	3,920	3,646	56,750	56,800	4,154	3,880	59,750	59,800	4,388	4,114
53,800	53,850	3,924	3,650	56,800	56,850	4,158	3,884	59,800	59,850	4,392	4,118
53,850	53,900	3,928	3,654	56,850	56,900	4,162	3,888	59,850	59,900	4,396	4,122
53,900	53,950	3,932	3,657	56,900	56,950	4,166	3,891	59,900	59,950	4,400	4,125
53,950	54,000	3,936	3,661	56,950	57,000	4,170	3,895	59,950	60,000	4,404	4,129

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	4,408	4,133	63,000	63,050	4,642	4,367	66,000	66,050	4,876	4,601
60,050	60,100	4,412	4,137	63,050	63,100	4,646	4,371	66,050	66,100	4,880	4,605
60,100	60,150	4,415	4,141	63,100	63,150	4,649	4,375	66,100	66,150	4,883	4,609
60,150	60,200	4,419	4,145	63,150	63,200	4,653	4,379	66,150	66,200	4,887	4,613
60,200	60,250	4,423	4,149	63,200	63,250	4,657	4,383	66,200	66,250	4,891	4,617
60,250	60,300	4,427	4,153	63,250	63,300	4,661	4,387	66,250	66,300	4,895	4,621
60,300	60,350	4,431	4,157	63,300	63,350	4,665	4,391	66,300	66,350	4,899	4,625
60,350	60,400	4,435	4,161	63,350	63,400	4,669	4,395	66,350	66,400	4,903	4,629
60,400	60,450	4,439	4,164	63,400	63,450	4,673	4,398	66,400	66,450	4,907	4,632
60,450	60,500	4,443	4,168	63,450	63,500	4,677	4,402	66,450	66,500	4,911	4,636
60,500	60,550	4,447	4,172	63,500	63,550	4,681	4,406	66,500	66,550	4,915	4,640
60,550	60,600	4,451	4,176	63,550	63,600	4,685	4,410	66,550	66,600	4,919	4,644
60,600	60,650	4,454	4,180	63,600	63,650	4,688	4,414	66,600	66,650	4,922	4,648
60,650	60,700	4,458	4,184	63,650	63,700	4,692	4,418	66,650	66,700	4,926	4,652
60,700	60,750	4,462	4,188	63,700	63,750	4,696	4,422	66,700	66,750	4,930	4,656
60,750	60,800	4,466	4,192	63,750	63,800	4,700	4,426	66,750	66,800	4,934	4,660
60,800	60,850	4,470	4,196	63,800	63,850	4,704	4,430	66,800	66,850	4,938	4,664
60,850	60,900	4,474	4,200	63,850	63,900	4,708	4,434	66,850	66,900	4,942	4,668
60,900	60,950	4,478	4,203	63,900	63,950	4,712	4,437	66,900	66,950	4,946	4,671
60,950	61,000	4,482	4,207	63,950	64,000	4,716	4,441	66,950	67,000	4,950	4,675
\$61,000				\$64,000				\$67,000			
61,000	61,050	4,486	4,211	64,000	64,050	4,720	4,445	67,000	67,050	4,954	4,679
61,050	61,100	4,490	4,215	64,050	64,100	4,724	4,449	67,050	67,100	4,958	4,683
61,100	61,150	4,493	4,219	64,100	64,150	4,727	4,453	67,100	67,150	4,961	4,687
61,150	61,200	4,497	4,223	64,150	64,200	4,731	4,457	67,150	67,200	4,965	4,691
61,200	61,250	4,501	4,227	64,200	64,250	4,735	4,461	67,200	67,250	4,969	4,695
61,250	61,300	4,505	4,231	64,250	64,300	4,739	4,465	67,250	67,300	4,973	4,699
61,300	61,350	4,509	4,235	64,300	64,350	4,743	4,469	67,300	67,350	4,977	4,703
61,350	61,400	4,513	4,239	64,350	64,400	4,747	4,473	67,350	67,400	4,981	4,707
61,400	61,450	4,517	4,242	64,400	64,450	4,751	4,476	67,400	67,450	4,985	4,710
61,450	61,500	4,521	4,246	64,450	64,500	4,755	4,480	67,450	67,500	4,989	4,714
61,500	61,550	4,525	4,250	64,500	64,550	4,759	4,484	67,500	67,550	4,993	4,718
61,550	61,600	4,529	4,254	64,550	64,600	4,763	4,488	67,550	67,600	4,997	4,722
61,600	61,650	4,532	4,258	64,600	64,650	4,766	4,492	67,600	67,650	5,000	4,726
61,650	61,700	4,536	4,262	64,650	64,700	4,770	4,496	67,650	67,700	5,004	4,730
61,700	61,750	4,540	4,266	64,700	64,750	4,774	4,500	67,700	67,750	5,008	4,734
61,750	61,800	4,544	4,270	64,750	64,800	4,778	4,504	67,750	67,800	5,012	4,738
61,800	61,850	4,548	4,274	64,800	64,850	4,782	4,508	67,800	67,850	5,016	4,742
61,850	61,900	4,552	4,278	64,850	64,900	4,786	4,512	67,850	67,900	5,020	4,746
61,900	61,950	4,556	4,281	64,900	64,950	4,790	4,515	67,900	67,950	5,024	4,749
61,950	62,000	4,560	4,285	64,950	65,000	4,794	4,519	67,950	68,000	5,028	4,753
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,564	4,289	65,000	65,050	4,798	4,523	68,000	68,050	5,032	4,757
62,050	62,100	4,568	4,293	65,050	65,100	4,802	4,527	68,050	68,100	5,036	4,761
62,100	62,150	4,571	4,297	65,100	65,150	4,805	4,531	68,100	68,150	5,039	4,765
62,150	62,200	4,575	4,301	65,150	65,200	4,809	4,535	68,150	68,200	5,043	4,769
62,200	62,250	4,579	4,305	65,200	65,250	4,813	4,539	68,200	68,250	5,047	4,773
62,250	62,300	4,583	4,309	65,250	65,300	4,817	4,543	68,250	68,300	5,051	4,777
62,300	62,350	4,587	4,313	65,300	65,350	4,821	4,547	68,300	68,350	5,055	4,781
62,350	62,400	4,591	4,317	65,350	65,400	4,825	4,551	68,350	68,400	5,059	4,785
62,400	62,450	4,595	4,320	65,400	65,450	4,829	4,554	68,400	68,450	5,063	4,788
62,450	62,500	4,599	4,324	65,450	65,500	4,833	4,558	68,450	68,500	5,067	4,792
62,500	62,550	4,603	4,328	65,500	65,550	4,837	4,562	68,500	68,550	5,071	4,796
62,550	62,600	4,607	4,332	65,550	65,600	4,841	4,566	68,550	68,600	5,075	4,800
62,600	62,650	4,610	4,336	65,600	65,650	4,844	4,570	68,600	68,650	5,078	4,804
62,650	62,700	4,614	4,340	65,650	65,700	4,848	4,574	68,650	68,700	5,082	4,808
62,700	62,750	4,618	4,344	65,700	65,750	4,852	4,578	68,700	68,750	5,086	4,812
62,750	62,800	4,622	4,348	65,750	65,800	4,856	4,582	68,750	68,800	5,090	4,816
62,800	62,850	4,626	4,352	65,800	65,850	4,860	4,586	68,800	68,850	5,094	4,820
62,850	62,900	4,630	4,356	65,850	65,900	4,864	4,590	68,850	68,900	5,098	4,824
62,900	62,950	4,634	4,359	65,900	65,950	4,868	4,593	68,900	68,950	5,102	4,827
62,950	63,000	4,638	4,363	65,950	66,000	4,872	4,597	68,950	69,000	5,106	4,831

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	5,110	4,835	72,000	72,050	5,344	5,069	75,000	75,050	5,578	5,303
69,050	69,100	5,114	4,839	72,050	72,100	5,348	5,073	75,050	75,100	5,582	5,307
69,100	69,150	5,117	4,843	72,100	72,150	5,351	5,077	75,100	75,150	5,585	5,311
69,150	69,200	5,121	4,847	72,150	72,200	5,355	5,081	75,150	75,200	5,589	5,315
69,200	69,250	5,125	4,851	72,200	72,250	5,359	5,085	75,200	75,250	5,593	5,319
69,250	69,300	5,129	4,855	72,250	72,300	5,363	5,089	75,250	75,300	5,597	5,323
69,300	69,350	5,133	4,859	72,300	72,350	5,367	5,093	75,300	75,350	5,601	5,327
69,350	69,400	5,137	4,863	72,350	72,400	5,371	5,097	75,350	75,400	5,605	5,331
69,400	69,450	5,141	4,866	72,400	72,450	5,375	5,100	75,400	75,450	5,609	5,334
69,450	69,500	5,145	4,870	72,450	72,500	5,379	5,104	75,450	75,500	5,613	5,338
69,500	69,550	5,149	4,874	72,500	72,550	5,383	5,108	75,500	75,550	5,617	5,342
69,550	69,600	5,153	4,878	72,550	72,600	5,387	5,112	75,550	75,600	5,621	5,346
69,600	69,650	5,156	4,882	72,600	72,650	5,390	5,116	75,600	75,650	5,624	5,350
69,650	69,700	5,160	4,886	72,650	72,700	5,394	5,120	75,650	75,700	5,628	5,354
69,700	69,750	5,164	4,890	72,700	72,750	5,398	5,124	75,700	75,750	5,632	5,358
69,750	69,800	5,168	4,894	72,750	72,800	5,402	5,128	75,750	75,800	5,636	5,362
69,800	69,850	5,172	4,898	72,800	72,850	5,406	5,132	75,800	75,850	5,640	5,366
69,850	69,900	5,176	4,902	72,850	72,900	5,410	5,136	75,850	75,900	5,644	5,370
69,900	69,950	5,180	4,905	72,900	72,950	5,414	5,139	75,900	75,950	5,648	5,373
69,950	70,000	5,184	4,909	72,950	73,000	5,418	5,143	75,950	76,000	5,652	5,377
\$70,000				\$73,000				\$76,000			
70,000	70,050	5,188	4,913	73,000	73,050	5,422	5,147	76,000	76,050	5,656	5,381
70,050	70,100	5,192	4,917	73,050	73,100	5,426	5,151	76,050	76,100	5,660	5,385
70,100	70,150	5,195	4,921	73,100	73,150	5,429	5,155	76,100	76,150	5,663	5,389
70,150	70,200	5,199	4,925	73,150	73,200	5,433	5,159	76,150	76,200	5,667	5,393
70,200	70,250	5,203	4,929	73,200	73,250	5,437	5,163	76,200	76,250	5,671	5,397
70,250	70,300	5,207	4,933	73,250	73,300	5,441	5,167	76,250	76,300	5,675	5,401
70,300	70,350	5,211	4,937	73,300	73,350	5,445	5,171	76,300	76,350	5,679	5,405
70,350	70,400	5,215	4,941	73,350	73,400	5,449	5,175	76,350	76,400	5,683	5,409
70,400	70,450	5,219	4,944	73,400	73,450	5,453	5,178	76,400	76,450	5,687	5,412
70,450	70,500	5,223	4,948	73,450	73,500	5,457	5,182	76,450	76,500	5,691	5,416
70,500	70,550	5,227	4,952	73,500	73,550	5,461	5,186	76,500	76,550	5,695	5,420
70,550	70,600	5,231	4,956	73,550	73,600	5,465	5,190	76,550	76,600	5,699	5,424
70,600	70,650	5,234	4,960	73,600	73,650	5,468	5,194	76,600	76,650	5,702	5,428
70,650	70,700	5,238	4,964	73,650	73,700	5,472	5,198	76,650	76,700	5,706	5,432
70,700	70,750	5,242	4,968	73,700	73,750	5,476	5,202	76,700	76,750	5,710	5,436
70,750	70,800	5,246	4,972	73,750	73,800	5,480	5,206	76,750	76,800	5,714	5,440
70,800	70,850	5,250	4,976	73,800	73,850	5,484	5,210	76,800	76,850	5,718	5,444
70,850	70,900	5,254	4,980	73,850	73,900	5,488	5,214	76,850	76,900	5,722	5,448
70,900	70,950	5,258	4,983	73,900	73,950	5,492	5,217	76,900	76,950	5,726	5,451
70,950	71,000	5,262	4,987	73,950	74,000	5,496	5,221	76,950	77,000	5,730	5,455
\$71,000				\$74,000				\$77,000			
71,000	71,050	5,266	4,991	74,000	74,050	5,500	5,225	77,000	77,050	5,734	5,459
71,050	71,100	5,270	4,995	74,050	74,100	5,504	5,229	77,050	77,100	5,738	5,463
71,100	71,150	5,273	4,999	74,100	74,150	5,507	5,233	77,100	77,150	5,741	5,467
71,150	71,200	5,277	5,003	74,150	74,200	5,511	5,237	77,150	77,200	5,745	5,471
71,200	71,250	5,281	5,007	74,200	74,250	5,515	5,241	77,200	77,250	5,749	5,475
71,250	71,300	5,285	5,011	74,250	74,300	5,519	5,245	77,250	77,300	5,753	5,479
71,300	71,350	5,289	5,015	74,300	74,350	5,523	5,249	77,300	77,350	5,757	5,483
71,350	71,400	5,293	5,019	74,350	74,400	5,527	5,253	77,350	77,400	5,761	5,487
71,400	71,450	5,297	5,022	74,400	74,450	5,531	5,256	77,400	77,450	5,765	5,490
71,450	71,500	5,301	5,026	74,450	74,500	5,535	5,260	77,450	77,500	5,769	5,494
71,500	71,550	5,305	5,030	74,500	74,550	5,539	5,264	77,500	77,550	5,773	5,498
71,550	71,600	5,309	5,034	74,550	74,600	5,543	5,268	77,550	77,600	5,777	5,502
71,600	71,650	5,312	5,038	74,600	74,650	5,546	5,272	77,600	77,650	5,780	5,506
71,650	71,700	5,316	5,042	74,650	74,700	5,550	5,276	77,650	77,700	5,784	5,510
71,700	71,750	5,320	5,046	74,700	74,750	5,554	5,280	77,700	77,750	5,788	5,514
71,750	71,800	5,324	5,050	74,750	74,800	5,558	5,284	77,750	77,800	5,792	5,518
71,800	71,850	5,328	5,054	74,800	74,850	5,562	5,288	77,800	77,850	5,796	5,522
71,850	71,900	5,332	5,058	74,850	74,900	5,566	5,292	77,850	77,900	5,800	5,526
71,900	71,950	5,336	5,061	74,900	74,950	5,570	5,295	77,900	77,950	5,804	5,529
71,950	72,000	5,340	5,065	74,950	75,000	5,574	5,299	77,950	78,000	5,808	5,533

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	5,812	5,537	81,000	81,050	6,046	5,771	84,000	84,050	6,280	6,005
78,050	78,100	5,816	5,541	81,050	81,100	6,050	5,775	84,050	84,100	6,284	6,009
78,100	78,150	5,819	5,545	81,100	81,150	6,053	5,779	84,100	84,150	6,287	6,013
78,150	78,200	5,823	5,549	81,150	81,200	6,057	5,783	84,150	84,200	6,291	6,017
78,200	78,250	5,827	5,553	81,200	81,250	6,061	5,787	84,200	84,250	6,295	6,021
78,250	78,300	5,831	5,557	81,250	81,300	6,065	5,791	84,250	84,300	6,299	6,025
78,300	78,350	5,835	5,561	81,300	81,350	6,069	5,795	84,300	84,350	6,303	6,029
78,350	78,400	5,839	5,565	81,350	81,400	6,073	5,799	84,350	84,400	6,307	6,033
78,400	78,450	5,843	5,568	81,400	81,450	6,077	5,802	84,400	84,450	6,311	6,036
78,450	78,500	5,847	5,572	81,450	81,500	6,081	5,806	84,450	84,500	6,315	6,040
78,500	78,550	5,851	5,576	81,500	81,550	6,085	5,810	84,500	84,550	6,319	6,044
78,550	78,600	5,855	5,580	81,550	81,600	6,089	5,814	84,550	84,600	6,323	6,048
78,600	78,650	5,858	5,584	81,600	81,650	6,092	5,818	84,600	84,650	6,326	6,052
78,650	78,700	5,862	5,588	81,650	81,700	6,096	5,822	84,650	84,700	6,330	6,056
78,700	78,750	5,866	5,592	81,700	81,750	6,100	5,826	84,700	84,750	6,334	6,060
78,750	78,800	5,870	5,596	81,750	81,800	6,104	5,830	84,750	84,800	6,338	6,064
78,800	78,850	5,874	5,600	81,800	81,850	6,108	5,834	84,800	84,850	6,342	6,068
78,850	78,900	5,878	5,604	81,850	81,900	6,112	5,838	84,850	84,900	6,346	6,072
78,900	78,950	5,882	5,607	81,900	81,950	6,116	5,841	84,900	84,950	6,350	6,075
78,950	79,000	5,886	5,611	81,950	82,000	6,120	5,845	84,950	85,000	6,354	6,079
\$79,000 Your tax is --				\$82,000 Your tax is --				\$85,000 Your tax is --			
79,000	79,050	5,890	5,615	82,000	82,050	6,124	5,849	85,000	85,050	6,358	6,083
79,050	79,100	5,894	5,619	82,050	82,100	6,128	5,853	85,050	85,100	6,362	6,087
79,100	79,150	5,897	5,623	82,100	82,150	6,131	5,857	85,100	85,150	6,365	6,091
79,150	79,200	5,901	5,627	82,150	82,200	6,135	5,861	85,150	85,200	6,369	6,095
79,200	79,250	5,905	5,631	82,200	82,250	6,139	5,865	85,200	85,250	6,373	6,099
79,250	79,300	5,909	5,635	82,250	82,300	6,143	5,869	85,250	85,300	6,377	6,103
79,300	79,350	5,913	5,639	82,300	82,350	6,147	5,873	85,300	85,350	6,381	6,107
79,350	79,400	5,917	5,643	82,350	82,400	6,151	5,877	85,350	85,400	6,385	6,111
79,400	79,450	5,921	5,646	82,400	82,450	6,155	5,880	85,400	85,450	6,389	6,114
79,450	79,500	5,925	5,650	82,450	82,500	6,159	5,884	85,450	85,500	6,393	6,118
79,500	79,550	5,929	5,654	82,500	82,550	6,163	5,888	85,500	85,550	6,397	6,122
79,550	79,600	5,933	5,658	82,550	82,600	6,167	5,892	85,550	85,600	6,401	6,126
79,600	79,650	5,936	5,662	82,600	82,650	6,170	5,896	85,600	85,650	6,404	6,130
79,650	79,700	5,940	5,666	82,650	82,700	6,174	5,900	85,650	85,700	6,408	6,134
79,700	79,750	5,944	5,670	82,700	82,750	6,178	5,904	85,700	85,750	6,412	6,138
79,750	79,800	5,948	5,674	82,750	82,800	6,182	5,908	85,750	85,800	6,416	6,142
79,800	79,850	5,952	5,678	82,800	82,850	6,186	5,912	85,800	85,850	6,420	6,146
79,850	79,900	5,956	5,682	82,850	82,900	6,190	5,916	85,850	85,900	6,424	6,150
79,900	79,950	5,960	5,685	82,900	82,950	6,194	5,919	85,900	85,950	6,428	6,153
79,950	80,000	5,964	5,689	82,950	83,000	6,198	5,923	85,950	86,000	6,432	6,157
\$80,000 Your tax is --				\$83,000 Your tax is --				\$86,000 Your tax is --			
80,000	80,050	5,968	5,693	83,000	83,050	6,202	5,927	86,000	86,050	6,436	6,161
80,050	80,100	5,972	5,697	83,050	83,100	6,206	5,931	86,050	86,100	6,440	6,165
80,100	80,150	5,975	5,701	83,100	83,150	6,209	5,935	86,100	86,150	6,443	6,169
80,150	80,200	5,979	5,705	83,150	83,200	6,213	5,939	86,150	86,200	6,447	6,173
80,200	80,250	5,983	5,709	83,200	83,250	6,217	5,943	86,200	86,250	6,451	6,177
80,250	80,300	5,987	5,713	83,250	83,300	6,221	5,947	86,250	86,300	6,455	6,181
80,300	80,350	5,991	5,717	83,300	83,350	6,225	5,951	86,300	86,350	6,459	6,185
80,350	80,400	5,995	5,721	83,350	83,400	6,229	5,955	86,350	86,400	6,463	6,189
80,400	80,450	5,999	5,724	83,400	83,450	6,233	5,958	86,400	86,450	6,467	6,192
80,450	80,500	6,003	5,728	83,450	83,500	6,237	5,962	86,450	86,500	6,471	6,196
80,500	80,550	6,007	5,732	83,500	83,550	6,241	5,966	86,500	86,550	6,475	6,200
80,550	80,600	6,011	5,736	83,550	83,600	6,245	5,970	86,550	86,600	6,479	6,204
80,600	80,650	6,014	5,740	83,600	83,650	6,248	5,974	86,600	86,650	6,482	6,208
80,650	80,700	6,018	5,744	83,650	83,700	6,252	5,978	86,650	86,700	6,486	6,212
80,700	80,750	6,022	5,748	83,700	83,750	6,256	5,982	86,700	86,750	6,490	6,216
80,750	80,800	6,026	5,752	83,750	83,800	6,260	5,986	86,750	86,800	6,494	6,220
80,800	80,850	6,030	5,756	83,800	83,850	6,264	5,990	86,800	86,850	6,498	6,224
80,850	80,900	6,034	5,760	83,850	83,900	6,268	5,994	86,850	86,900	6,502	6,228
80,900	80,950	6,038	5,763	83,900	83,950	6,272	5,997	86,900	86,950	6,506	6,231
80,950	81,000	6,042	5,767	83,950	84,000	6,276	6,001	86,950	87,000	6,510	6,235

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	6,514	6,239	90,000	90,050	6,748	6,473	93,000	93,050	6,982	6,707
87,050	87,100	6,518	6,243	90,050	90,100	6,752	6,477	93,050	93,100	6,986	6,711
87,100	87,150	6,521	6,247	90,100	90,150	6,755	6,481	93,100	93,150	6,989	6,715
87,150	87,200	6,525	6,251	90,150	90,200	6,759	6,485	93,150	93,200	6,993	6,719
87,200	87,250	6,529	6,255	90,200	90,250	6,763	6,489	93,200	93,250	6,997	6,723
87,250	87,300	6,533	6,259	90,250	90,300	6,767	6,493	93,250	93,300	7,001	6,727
87,300	87,350	6,537	6,263	90,300	90,350	6,771	6,497	93,300	93,350	7,005	6,731
87,350	87,400	6,541	6,267	90,350	90,400	6,775	6,501	93,350	93,400	7,009	6,735
87,400	87,450	6,545	6,270	90,400	90,450	6,779	6,504	93,400	93,450	7,013	6,738
87,450	87,500	6,549	6,274	90,450	90,500	6,783	6,508	93,450	93,500	7,017	6,742
87,500	87,550	6,553	6,278	90,500	90,550	6,787	6,512	93,500	93,550	7,021	6,746
87,550	87,600	6,557	6,282	90,550	90,600	6,791	6,516	93,550	93,600	7,025	6,750
87,600	87,650	6,560	6,286	90,600	90,650	6,794	6,520	93,600	93,650	7,028	6,754
87,650	87,700	6,564	6,290	90,650	90,700	6,798	6,524	93,650	93,700	7,032	6,758
87,700	87,750	6,568	6,294	90,700	90,750	6,802	6,528	93,700	93,750	7,036	6,762
87,750	87,800	6,572	6,298	90,750	90,800	6,806	6,532	93,750	93,800	7,040	6,766
87,800	87,850	6,576	6,302	90,800	90,850	6,810	6,536	93,800	93,850	7,044	6,770
87,850	87,900	6,580	6,306	90,850	90,900	6,814	6,540	93,850	93,900	7,048	6,774
87,900	87,950	6,584	6,309	90,900	90,950	6,818	6,543	93,900	93,950	7,052	6,777
87,950	88,000	6,588	6,313	90,950	91,000	6,822	6,547	93,950	94,000	7,056	6,781
\$88,000 Your tax is --				\$91,000 Your tax is --				\$94,000 Your tax is --			
88,000	88,050	6,592	6,317	91,000	91,050	6,826	6,551	94,000	94,050	7,060	6,785
88,050	88,100	6,596	6,321	91,050	91,100	6,830	6,555	94,050	94,100	7,064	6,789
88,100	88,150	6,599	6,325	91,100	91,150	6,833	6,559	94,100	94,150	7,067	6,793
88,150	88,200	6,603	6,329	91,150	91,200	6,837	6,563	94,150	94,200	7,071	6,797
88,200	88,250	6,607	6,333	91,200	91,250	6,841	6,567	94,200	94,250	7,075	6,801
88,250	88,300	6,611	6,337	91,250	91,300	6,845	6,571	94,250	94,300	7,079	6,805
88,300	88,350	6,615	6,341	91,300	91,350	6,849	6,575	94,300	94,350	7,083	6,809
88,350	88,400	6,619	6,345	91,350	91,400	6,853	6,579	94,350	94,400	7,087	6,813
88,400	88,450	6,623	6,348	91,400	91,450	6,857	6,582	94,400	94,450	7,091	6,816
88,450	88,500	6,627	6,352	91,450	91,500	6,861	6,586	94,450	94,500	7,095	6,820
88,500	88,550	6,631	6,356	91,500	91,550	6,865	6,590	94,500	94,550	7,099	6,824
88,550	88,600	6,635	6,360	91,550	91,600	6,869	6,594	94,550	94,600	7,103	6,828
88,600	88,650	6,638	6,364	91,600	91,650	6,872	6,598	94,600	94,650	7,106	6,832
88,650	88,700	6,642	6,368	91,650	91,700	6,876	6,602	94,650	94,700	7,110	6,836
88,700	88,750	6,646	6,372	91,700	91,750	6,880	6,606	94,700	94,750	7,114	6,840
88,750	88,800	6,650	6,376	91,750	91,800	6,884	6,610	94,750	94,800	7,118	6,844
88,800	88,850	6,654	6,380	91,800	91,850	6,888	6,614	94,800	94,850	7,122	6,848
88,850	88,900	6,658	6,384	91,850	91,900	6,892	6,618	94,850	94,900	7,126	6,852
88,900	88,950	6,662	6,387	91,900	91,950	6,896	6,621	94,900	94,950	7,130	6,855
88,950	89,000	6,666	6,391	91,950	92,000	6,900	6,625	94,950	95,000	7,134	6,859
\$89,000 Your tax is --				\$92,000 Your tax is --				\$95,000 Your tax is --			
89,000	89,050	6,670	6,395	92,000	92,050	6,904	6,629	95,000	95,050	7,138	6,863
89,050	89,100	6,674	6,399	92,050	92,100	6,908	6,633	95,050	95,100	7,142	6,867
89,100	89,150	6,677	6,403	92,100	92,150	6,911	6,637	95,100	95,150	7,145	6,871
89,150	89,200	6,681	6,407	92,150	92,200	6,915	6,641	95,150	95,200	7,149	6,875
89,200	89,250	6,685	6,411	92,200	92,250	6,919	6,645	95,200	95,250	7,153	6,879
89,250	89,300	6,689	6,415	92,250	92,300	6,923	6,649	95,250	95,300	7,157	6,883
89,300	89,350	6,693	6,419	92,300	92,350	6,927	6,653	95,300	95,350	7,161	6,887
89,350	89,400	6,697	6,423	92,350	92,400	6,931	6,657	95,350	95,400	7,165	6,891
89,400	89,450	6,701	6,426	92,400	92,450	6,935	6,660	95,400	95,450	7,169	6,894
89,450	89,500	6,705	6,430	92,450	92,500	6,939	6,664	95,450	95,500	7,173	6,898
89,500	89,550	6,709	6,434	92,500	92,550	6,943	6,668	95,500	95,550	7,177	6,902
89,550	89,600	6,713	6,438	92,550	92,600	6,947	6,672	95,550	95,600	7,181	6,906
89,600	89,650	6,716	6,442	92,600	92,650	6,950	6,676	95,600	95,650	7,184	6,910
89,650	89,700	6,720	6,446	92,650	92,700	6,954	6,680	95,650	95,700	7,188	6,914
89,700	89,750	6,724	6,450	92,700	92,750	6,958	6,684	95,700	95,750	7,192	6,918
89,750	89,800	6,728	6,454	92,750	92,800	6,962	6,688	95,750	95,800	7,196	6,922
89,800	89,850	6,732	6,458	92,800	92,850	6,966	6,692	95,800	95,850	7,200	6,926
89,850	89,900	6,736	6,462	92,850	92,900	6,970	6,696	95,850	95,900	7,204	6,930
89,900	89,950	6,740	6,465	92,900	92,950	6,974	6,699	95,900	95,950	7,208	6,933
89,950	90,000	6,744	6,469	92,950	93,000	6,978	6,703	95,950	96,000	7,212	6,937

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

Tax Tables continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		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	7,216	6,941	98,000	98,050	7,372	7,097
96,050	96,100	7,220	6,945	98,050	98,100	7,376	7,101
96,100	96,150	7,223	6,949	98,100	98,150	7,379	7,105
96,150	96,200	7,227	6,953	98,150	98,200	7,383	7,109
96,200	96,250	7,231	6,957	98,200	98,250	7,387	7,113
96,250	96,300	7,235	6,961	98,250	98,300	7,391	7,117
96,300	96,350	7,239	6,965	98,300	98,350	7,395	7,121
96,350	96,400	7,243	6,969	98,350	98,400	7,399	7,125
96,400	96,450	7,247	6,972	98,400	98,450	7,403	7,128
96,450	96,500	7,251	6,976	98,450	98,500	7,407	7,132
96,500	96,550	7,255	6,980	98,500	98,550	7,411	7,136
96,550	96,600	7,259	6,984	98,550	98,600	7,415	7,140
96,600	96,650	7,262	6,988	98,600	98,650	7,418	7,144
96,650	96,700	7,266	6,992	98,650	98,700	7,422	7,148
96,700	96,750	7,270	6,996	98,700	98,750	7,426	7,152
96,750	96,800	7,274	7,000	98,750	98,800	7,430	7,156
96,800	96,850	7,278	7,004	98,800	98,850	7,434	7,160
96,850	96,900	7,282	7,008	98,850	98,900	7,438	7,164
96,900	96,950	7,286	7,011	98,900	98,950	7,442	7,167
96,950	97,000	7,290	7,015	98,950	99,000	7,446	7,171
\$97,000 Your tax is --				\$99,000 Your tax is --			
97,000	97,050	7,294	7,019	99,000	99,050	7,450	7,175
97,050	97,100	7,298	7,023	99,050	99,100	7,454	7,179
97,100	97,150	7,301	7,027	99,100	99,150	7,457	7,183
97,150	97,200	7,305	7,031	99,150	99,200	7,461	7,187
97,200	97,250	7,309	7,035	99,200	99,250	7,465	7,191
97,250	97,300	7,313	7,039	99,250	99,300	7,469	7,195
97,300	97,350	7,317	7,043	99,300	99,350	7,473	7,199
97,350	97,400	7,321	7,047	99,350	99,400	7,477	7,203
97,400	97,450	7,325	7,050	99,400	99,450	7,481	7,206
97,450	97,500	7,329	7,054	99,450	99,500	7,485	7,210
97,500	97,550	7,333	7,058	99,500	99,550	7,489	7,214
97,550	97,600	7,337	7,062	99,550	99,600	7,493	7,218
97,600	97,650	7,340	7,066	99,600	99,650	7,496	7,222
97,650	97,700	7,344	7,070	99,650	99,700	7,500	7,226
97,700	97,750	7,348	7,074	99,700	99,750	7,504	7,230
97,750	97,800	7,352	7,078	99,750	99,800	7,508	7,234
97,800	97,850	7,356	7,082	99,800	99,850	7,512	7,238
97,850	97,900	7,360	7,086	99,850	99,900	7,516	7,242
97,900	97,950	7,364	7,089	99,900	99,950	7,520	7,245
97,950	98,000	7,368	7,093	99,950	100,000	7,524	7,249

*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 \$7,524 plus 7.8% of the amount over \$100,000.

Married Filing Joint Returns, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4, or 5, your tax is \$7,249 plus 7.8% of the amount over \$100,000.

Enter the tax on line 22, Form 40, or line 45, Form 43.