

WHAT'S NEW FOR 2004

NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

Idaho follows the Servicemembers Civil Relief Act passed in 2003 and continues to follow Internal Revenue Code (IRC) Section 7508 to provide income tax relief to service members called to active duty and serving in a combat zone. This relief does not extend to other tax obligations.

BONUS DEPRECIATION

Idaho did not adopt the bonus depreciation provisions in Internal Revenue Code (IRC) Section 168 (the 30% or the 50% additional first-year depreciation). If you are depreciating property for which you claimed the bonus depreciation in the current year or a previous year for federal purposes:

- Complete a separate federal Form 4562 or detailed computations for Idaho depreciation purposes as if the special depreciation allowance had not been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts.
- Enter the difference between Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the new bonus depreciation addition and subtraction lines on Form 39R or 39NR.

SECTION 179 EXPENSE

Idaho has retroactively adopted the federal amendments to IRC Section 179. These amendments were effective for tax years beginning after December 31, 2002. If your 2003 Idaho return did not conform to the federal amounts claimed, you must amend it to conform to the amount elected for federal income tax purposes.

LONG-TERM CARE INSURANCE

Long-term care insurance is no longer limited to 50%. You may deduct all of the long-term care insurance not otherwise deducted or accounted for.

CREDIT FOR QUALIFYING NEW EMPLOYEES EXPANDED

The credit allowed to employers for qualifying new employees has been expanded to include a new \$1,000 per employee credit. It applies to certain new employees who have average annual earnings of \$15.50 or more per hour and are eligible to receive employer-provided accident or health plan coverage. Unlike the existing \$500 credit, the \$1,000 credit is not limited to individuals employed in a revenue-producing enterprise.

CREDIT FOR CONTRIBUTIONS TO YOUTH AND REHABILITATION FACILITIES EXPANDED

Donations made on or after January 1, 2004 to the Women's and Children's Alliance, and donations made on or after July 1, 2004 to the Children's Village, Inc., of Coeur d'Alene will qualify for the credit for contributions to youth and rehabilitation facilities.



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 7-14 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.
- **AVOID POST OFFICE LINES.** No more last-minute postal runs or doubt about correct postage.
- **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. Payments on balance due returns must be made by April 15, 2005. Check out the electronic payment options on our Web site at tax.idaho.gov and click on "**Electronic Payments.**"

Ways to access :

- **E-FILE FROM YOUR OWN COMPUTER.** Use our Web site at tax.idaho.gov and click on "**Electronic Filing**" to access e-file services available at no cost to eligible taxpayers or commercial tax preparation software for a modest fee.
- **E-FILE WITH YOUR TAX PREPARER.** Please request this service from your preparer.

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 \$100,000, 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 4.

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 tax.idaho.gov
- By calling (208) 334-7660 in the Boise area or (800) 972-7660
- 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. If you are filing a federal income tax return only to pay self-employment tax and are not otherwise required to file a federal income tax return, you are not required to file an Idaho income tax return.

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, 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 2004.

STATUS

GROSS INCOME

MARRIED:

• filing separate returns	\$ 3,100
• filing jointly, both spouses under 65	\$ 15,900
• filing jointly, one spouse 65 or older	\$ 16,850
• filing jointly, both spouses 65 or older	\$ 17,800

HEAD OF HOUSEHOLD:

• under 65	\$ 10,250
• 65 or older	\$ 11,450

SINGLE:

• under 65	\$ 7,950
• 65 or older	\$ 9,150

QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:

• under 65	\$ 12,800
• 65 or older	\$ 13,750

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 \$800.
 - Your earned income was over \$4,850
 - Your gross income was more than the larger of—
 - \$800, or
 - Your earned income (up to \$4,600) plus \$250.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$6,050 (\$7,250 if 65 or older and blind).
 - Your unearned income was over \$2,000 (\$3,200 if 65 or older and blind).
 - Your gross income was more than—

<u>The larger of:</u>	PLUS	<u>This amount:</u>
• \$800, or	}	\$1,200 (\$2,400
• Your earned income	}	if 65 or older and
(up to \$4,600) plus \$250.	}	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 \$800.
 - Your earned income was over \$4,850.
 - Your gross income was more than the larger of—
 - \$800, or
 - Your earned income (up to \$4,600) plus \$250
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$5,800 (\$6,750 if 65 or older and blind).
 - Your unearned income was over \$1,750 (\$2,700 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>
• \$800, or	}	\$950 (\$1,900
• Your earned income	}	if 65 or older and
(up to \$4,600) plus \$250.	}	blind)

Part-year Resident/Nonresident

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

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

GENERAL INFORMATION

AMENDED RETURNS

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

1. Federal Audit
2. Net Operating Loss Carryback - 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. Attach an explanation.

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.

ATTACHMENTS

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

AUDITS

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

Federal Audit

If your federal taxable income or tax credits change because of a federal audit, you must send written notice 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, you must file an amended Idaho income tax return with the written notice. See Amended Returns above. If the statute of limitations is closed, you have one year from the date of the final 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. In the case of real property, the law of the state in which the property is located will apply.

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 2004 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 2004 and you did not remarry in 2004, you can file a joint return. You can also file a joint return if your spouse died in 2005 before filing a 2004 return. A joint return should show your spouse's 2004 income before death and your income for all of 2004. 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's 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

When To File

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

- On or before April 15, 2005, for the calendar year 2004, 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.

GENERAL INFORMATION

Where To File

Mail the return and payment to:

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

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 6% per year (rate effective 1-1-2005 to 12-31-2005).

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.

NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

Idaho follows federal law and Internal Revenue Code to provide income tax relief to service members called to active duty and serving in a combat zone. Below is a summary of how these laws affect Idaho National Guard members.

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

More information is available on our Web site at tax.idaho.gov, or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

Idaho resident on active duty stationed in Idaho

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

Idaho resident on active duty stationed outside of Idaho

- 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 5. 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 12.

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 provision and carry the loss forward up to 20 years.
- This election must be made before the due date, including extensions, of the loss year return and 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, Visa, and Discover 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 tax.idaho.gov 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.

GENERAL INFORMATION

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 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, sheriffs' garnishments, or debts owed to the Internal Revenue Service. Additionally, the Tax Commission may seize federal income tax refunds to offset Idaho income tax liabilities.

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

ROUNDING 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 2004.
- 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 discuss your return with the paid preparer identified on the 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 on the Internet at tax.idaho.gov. Click on "Electronic Filing."

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 \$100,000;
- (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, or are nonresident aliens for federal purposes.

FORM 40

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

HEADING

Write your name, address, and 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, U.S. 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 2004 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 36, 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, 2005, you may consider

FORM 40

yourself 65 on December 31, 2004. 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 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 below to find your standard deduction. If you check the box on line 14c, 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 you or your spouse are nonresident aliens for federal purposes and are not from India, your standard deduction is zero. If you are nonresident aliens from India use the standard deduction indicated for your filing status.

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

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 2004 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 2004 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, complete the following worksheet.

STANDARD DEDUCTION WORKSHEET FOR CLAIMED 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 800

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	\$ 6,050
	2	7,250
Married Filing Jointly	1	\$10,650
	2	11,600
	3	12,550
	4	13,500
Married Filing Separately	1	\$ 5,800
	2	6,750
	3	7,700
	4	8,650
Head of Household	1	\$ 8,350
	2	9,550
Qualifying Widow(er)	1	\$10,650
	2	11,600

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 \$4,850.
 - Married filing a separate return, enter \$4,850.
 - Married filing a joint return, enter \$9,700.
 - Qualifying widow(er) with dependent child, enter \$9,700.
 - Head of household, enter \$7,150. _____
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 \$1,200 (\$950 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 \$142,700 (\$71,350 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 \$3,100 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 41.

- \$107,025 Married filing separate return
- \$214,050 Married filing joint return or qualifying widow(er)
- \$142,700 Single
- \$178,350 Head of household

LINE 22 TAX

Enter the tax on this line. If line 21 is less than \$100,000, use the tax tables on page 32. If line 21 is \$100,000 or more, use the schedules on page 43. 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 2) 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 24.

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.

If you claimed or earned the credit for qualifying new employees, report the amount computed on line 6, Part III, Form 55. Otherwise the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 23,
- \$100 (\$200 on a joint return),
- the tax on line 23 less the amount on line 24.

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.

If you claimed or earned the credit for qualifying new employees, report the allowed credit computed on line 9, Part III, Form 55. Attach Form 55.

Otherwise, report the allowed credit on line 8, Part II, Form 49. Attach Form 49.

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.

If you claimed or earned the credit for qualifying new employees, report the amount computed on line 13, Part III, Form 55. Otherwise the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 23,
- \$100 (\$200 on a joint return),
- the tax on line 23 less the amounts on lines 24, 25, and 26.

FORM 40

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho 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
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are the qualified centers for independent living:

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

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.

If you claimed or earned the credit for qualifying new employees, report the amount computed on line 17, Part III, Form 55. Otherwise, enter the smallest of:

- \$30,000,
- 20% of the cost to purchase qualified equipment plus the amount of the credit carried forward,
- the tax on line 23 less the amounts on lines 24, 25, 26, and 27.

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 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.

If you claimed or earned credit for qualifying new employees, report the amount computed on line 21, Part III, Form 55. Otherwise the credit is limited to the smaller of:

- \$1 for each temporary permit issued during the tax year,
- the tax on line 23 less the amounts on lines 24, 25, 26, 27, and 28.

LINE 30 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees of a business.

Report the earned credit computed on line 12, Part II, Form 55 and the allowed credit computed on line 26, Part III, Form 55. Attach Form 55.

LINE 31 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 30 or line 34, Form 67. Attach Form 67.

LINE 32 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 18 or line 22, Form 68. Attach Form 68.

LINE 33 INCENTIVE INVESTMENT TAX CREDIT

You may claim this credit if you have incentive investment tax credit carryover or received the credit by transfer.

Report the allowed credit computed on line 17 or line 21, Form 69. Attach Form 69.

OTHER TAXES

LINE 36 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 37 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report 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 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 37.

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

LINE 38 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed an investment tax credit (ITC) on property that ceases to qualify before the end of the five-year recapture period, you must compute the ITC recapture. This includes property moved outside of Idaho. Complete and attach Form 49R.

LINE 39 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

If you have claimed a broadband equipment investment credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the broadband equipment investment credit recapture. This includes property that ceases to qualify for the ITC. Attach Form 68R.

LINE 40 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 compute the incentive investment tax credit recapture. This includes property that ceases to qualify for the ITC. Attach Form 69R.

LINE 41 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 2.

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 43 and 44 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 2005 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 43 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) 334-2920.

LINE 44 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect Idaho's most valuable resource - our children. 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. 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. Contact the Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 46 GROCERY CREDIT

If you are required to file a return (see page 2), 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.

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, 2004, 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 or on our Web site at tax.idaho.gov. The refund claim is due on or before April 15, 2005. You may not claim the credit on both Form 40 and Form 24.

LINE 47 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 2) and if either you or your spouse is 65 or older by December 31, 2004, you may claim the additional grocery credit refund on line 47 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 or on our Web site at tax.idaho.gov. The refund claim is due on or before April 15, 2005. You may not claim the credit on both Form 40 and Form 24.

LINE 48 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 24. You may claim this credit even if your gross income is less than the filing requirement.

LINE 49 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 50 IDAHO INCOME TAX WITHHELD

Enter the total amount of 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

FORM 40

write on or change the amounts on your Form(s) W-2.

LINE 51 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2003 return.

TAX DUE OR REFUND

LINE 54 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 53, from the original due date until paid. The rate for 2005 is 6%.

LINE 55 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 tax.idaho.gov and click on the "Electronic Payments" button; or call (208) 334-7660 in the Boise area or (800) 972-7660.

LINE 57 REFUND

Enter the amount of your overpayment shown on line 56 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 58 ESTIMATED TAX

If you are filing an original return, subtract line 57 from line 56. The amount you enter will be applied to your 2005 tax and will not be refunded.

LINE 59 DIRECT DEPOSIT

Complete line 59 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

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

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

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

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

You must attach a copy of a voided check with this request so we can validate your banking information. If you check the box for a deposit to your savings account, insure that your savings account number is the same as your checking account number. If it is not, you must attach a copy of a savings deposit slip. You are responsible for the accuracy of this information.

The check example on this page indicates where the proper banking information is located.

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

Paul Maple 123 Main Street Anyplace, ID 10000	19	1234 15-00000000
PAY TO THE ORDER OF		\$
ANYPLACE BANK Anyplace, ID 10000		DOLLARS
For	12502500251	20202 1186 1234

ROUTING NUMBER ACCOUNT NUMBER

AMENDED RETURN ONLY

Complete lines 60 through 63 only if you are filing this return as an amended return.

LINE 60 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the total tax due shown on line 55 is greater than zero, enter this amount on line 60. 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 56 on line 60. The amount from line 56 should be entered as a negative amount.

FORM 43

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

HEADING

Write your name, address, and 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, U. S. 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 2004. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2004. 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 4 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 2004. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2004. 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 2004, 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 2004 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 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.

FORM 43

If your military home of record is Idaho and you are on active duty outside Idaho, include all of your wages. Your active duty military wages earned outside of Idaho can be deducted on Form 39NR, 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 military 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 9a, or Form 1040A, line 9a, enter dividends earned while an Idaho resident or part-year resident and dividends earned from Idaho sources while a nonresident.

LINE 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 federal 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. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

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 HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 25, or Form 1040A, line 17, and Idaho's portion of the deduction for a federal health savings account included on federal Form 1040, line 28. To compute Idaho's portion of the IRA and federal health 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 health savings account deduction is claimed. _____
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources. _____
3. Divide line 2 by line 1. (Cannot exceed 100%) %
4. Enter amounts from federal Form 1040, line 25, or Form 1040A, line 17, and Form 1040, line 28. _____
5. Multiply line 4 by line 3. Enter this amount on line 23. _____

LINE 24 MOVING EXPENSES

Enter Idaho's portion of moving expenses included on federal Form 1040, line 29. 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 29, federal Form 1040. _____
5. Multiply line 4 by line 3. Enter this amount on line 24. _____

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 30, 31, and 32. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 13 (business income), line 19 (farm income), line 18 (income from partnerships), and line 9 (wages from an S corporation paid to a more than 2% shareholder). _____

FORM 43

2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 ((wages from an S corporation paid to a more than 2% shareholder) _____
3. Divide line 1 by line 2. (Cannot exceed 100%) _____ %
4. From federal Form 1040, enter the total of lines 30, 31, and 32. _____
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 33 that relates to interest income reported as Idaho income.

LINE 27 DEDUCTIONS FOR CLEAN-FUEL VEHICLES, CERTAIN BUSINESS EXPENSES, STUDENT LOAN INTEREST, TUITION AND FEES, AND ALIMONY PAID

Enter Idaho's portion of deductions for clean-fuel vehicles included on federal Form 1040, line 23 or Form 1040A, line 16; certain business expenses of reservists, performing artists, and fee-basis government officials deducted on federal Form 1040, line 24; student loan interest deducted on federal Form 1040, line 26, or Form 1040A, line 18; tuition and fees deducted on federal Form 1040, line 27, or Form 1040A, line 19; and alimony paid reported on federal Form 1040, line 34a. 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 26, 27 and 34a, 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 36, 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, 2005, you may consider yourself 65 on December 31, 2004. 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.

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	\$ 6,050
	2	7,250
Married Filing Jointly	1	\$10,650
	2	11,600
	3	12,550
	4	13,500
Married Filing Separately	1	\$ 5,800
	2	6,750
	3	7,700
	4	8,650
Head of Household	1	\$ 8,350
	2	9,550
Qualifying Widow(er)	1	\$10,650
	2	11,600

FORM 43

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 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.)

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

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income 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 an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit or the foreign tax credit, the amount that would have been allowed if the federal credit had not been claimed is allowed as an itemized deduction.

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 2004. 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 2004 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 CLAIMED 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. 250
2. Minimum amount 800
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 \$4,850.
 - Married filing a separate return, enter \$4,850.
 - Married filing a joint return, enter \$9,700.
 - Qualifying widow(er) with dependent child, enter \$9,700.
 - Head of household, enter \$7,150. _____
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 \$1,200 (\$950 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 \$142,700 (\$71,350 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 \$3,100 by the total number of exemptions entered on line 6d. If Column A, line 30 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 41.

- \$107,025 Married filing separate return
- \$214,050 Married filing joint return or qualifying widow(er)
- \$142,700 Single
- \$178,350 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%, or be less than zero percent.

LINE 45 TAX

Enter the tax on this line. If line 44 is less than \$100,000, use the tax tables on page 32. If line 44 is \$100,000 or more, use the schedules on page 43. 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 2) 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.

FORM 43

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. If you claimed or earned the credit for qualifying new employees, report the amount computed on line 6, Part III, Form 55. Otherwise the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 45,
- \$100 (\$200 on a joint return),
- the tax on line 45 less the amount on line 46.

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 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.

If you claimed or earned the credit for qualifying new employees, report the allowed credit computed on line 9, Part III, Form 55. Attach Form 55.

Otherwise, report the allowed credit computed on line 8, Part II, Form 49. Attach Form 49.

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. If you claimed or earned the credit for qualifying new employees, report the amount computed on line 13, Part III, Form 55. Otherwise the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 45,
- \$100 (\$200 on a joint return),
- the tax on line 45 less the amounts on lines 46, 47, and 48.

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho 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
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

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

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.

If you claimed or earned the credit for qualifying new employees, report the amount computed on line 17, Part III, Form 55. Otherwise, enter the smallest of:

- \$30,000,
- 20% of the cost to purchase qualified equipment plus the amount of the credit carried forward,
- the tax on line 45 less the amounts on lines 46, 47, 48, and 49.

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 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.

If you claimed or earned credit for qualifying new employees, report the amount computed on line 21, Part III, Form 55. Otherwise the credit is limited to the smaller of:

- \$1 for each temporary permit issued during the tax year,
- the tax on line 45 less the amounts on lines 46, 47, 48, 49, and 50.

LINE 52 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees of a business.

Report the earned credit computed on line 12, Part II, Form 55, and the allowed credit computed on line 26, Part III, Form 55. Attach Form 55.

FORM 43

LINE 53 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 30 or line 34 Form 67. Attach Form 67.

LINE 54 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 18 or line 22, Form 68. Attach Form 68.

LINE 55 INCENTIVE INVESTMENT TAX CREDIT

You may claim this credit if you have incentive investment tax credit carryover or received the credit by transfer.

Report the allowed credit computed on line 17 or line 21, Form 69. Attach Form 69.

OTHER TAXES

LINE 57 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 58 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report 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 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 58.

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

LINE 59 TAX FROM RECAPTURE OF CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. See Forms 49R, 68R, and 69R.

LINE 60 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 2.

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 62 and 63 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 2005 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 62 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) 334-2920.

LINE 63 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect Idaho's most valuable resource - our children. 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. 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. Contact the Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 65 GROCERY CREDIT

Nonresidents do not qualify for this credit.

If you can be claimed as a dependent on your parent's return, you cannot 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 2) must use the worksheet to compute the grocery credit.

If you do not meet the filing requirements (see page 2) 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	_____

FORM 43

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. _____
- 7. Enter tax. Line 45 less line 46. _____
- 8. Enter the smaller of line 6 or line 7 here and on line 65. _____

The grocery credit allowed for part-year residents cannot exceed the amount on line 45 less line 46. 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 65. _____

LINE 66 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.

LINE 67 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 68 IDAHO INCOME TAX WITHHELD

Enter the total amount of 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 69 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2003 return.

TAX DUE OR REFUND

LINE 72 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 71, from the original due date until paid. The rate for 2005 is 6%.

LINE 73 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 tax.idaho.gov and click on the "Electronic Payments" button; or call (800) 972-7660.

LINE 75 REFUND

Enter the amount of your overpayment shown on line 74 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.

FORM 43

LINE 76 ESTIMATED TAX

If you are filing an original return, subtract line 75 from line 74. The amount you enter will be applied to your 2005 tax and will not be refunded.

AMENDED RETURN ONLY

Complete lines 77 through 80 only if you are filing this return as an amended return.

LINE 77 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the total tax due shown on line 73 is greater than zero, enter this amount on line 77. 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 74 on line 77. The amount from line 74 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 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation in the current year or a previous year for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance had not been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the applicable new bonus depreciation addition, line 5 or subtraction, line 20.

If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference as an addition on line 5.

LINE 6 OTHER ADDITIONS

RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

PARTNER AND SHAREHOLDER ADDITIONS

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 54, Form 40, and check the box for an ineligible withdrawal.

EDUCATOR EXPENSES

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

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.

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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.

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 2001, 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 2004. Do not include amounts paid by your employer or excluded from taxable income.
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year.
3. Enter excluded benefits from Part III of Form 2441, 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.

Exempt payments from the Railroad Retirement Board include:

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

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

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

Only 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 received by you and your spouse.

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.

The maximum amounts that may be deducted for 2004 are:

Married filing jointly:

- age 65 or older \$32,850
- age 62 or older and disabled \$32,850

Single:

- age 65 or older \$21,900
- age 62 or older and disabled \$21,900

Complete Part C and attach Form(s) 1099 for all qualified retirement benefits claimed.

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

Enter the fair market value of technological equipment donated to a public 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

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

- (a) Real property held for at least 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 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 filing a joint return) 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 35, 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 an additional

tax of up to 10% of the earnings portion of the nonqualified 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 idsaves.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 E.

Developmental disability means a chronic disability that:

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

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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, use the worksheet below, to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

IDAHO MEDICAL SAVINGS ACCOUNT

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs are already deducted or accounted for, they 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. For example, if your health insurance payments are deducted from your pay check pre-tax, they do not qualify for the deduction.

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.

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

HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

HEALTH INSURANCE

7. Enter the total paid for health insurance. _____
8. Portion of health insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 1 or line 6. _____
9. Enter the total health insurance costs deducted elsewhere on the federal return. _____
10. Idaho health insurance deduction allowed. Line 7 less lines 8 and 9. Enter this amount on Form 39R, line 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 elsewhere on the federal return. _____
15. Long term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39R, line 18. _____

LINE 18 LONG-TERM CARE INSURANCE

You may deduct the amount you paid in premiums for qualified 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.

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

Qualified long-term care insurance does not include any insurance policy that is offered primarily to provide coverage for:

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

Life insurance policies that accelerate death benefits generally do not qualify.

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 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation in the current year or a previous year for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance had not been claimed.

FORM 39R

- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the applicable new bonus depreciation addition, line 5 or subtraction, line 20.

If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a subtraction on line 20.

LINE 21 OTHER SUBTRACTIONS

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 22 TOTAL SUBTRACTIONS

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

PART C. RETIREMENT BENEFITS DEDUCTION

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

PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

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

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 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 14 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability, including yourself and your spouse. Refer to the instructions for Part B, line 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 48, 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 the amount in Column A earned while an Idaho resident or part-year resident. Include any amounts passed through from S corporations, partnerships, trusts, and estates.

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

LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

Line 3 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation in the current year or a previous year for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance had not been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the applicable new bonus depreciation addition, line 3 or subtraction, line 24.

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

Column A: If the federal depreciation (including gains and losses) is more than the depreciation (including gains and losses) calculated without the bonus depreciation, include the difference as an addition on line 3.

Column B: If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference as an addition on line 3.

LINE 4 OTHER ADDITIONS

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

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

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

PART B. SUBTRACTIONS

LINE 1 IDAHO NET OPERATING LOSS CARRYOVER AND CARRYBACK

Columns A and B: Enter the Idaho net operating loss (NOL) 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.

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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.

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 2004. Do not include amounts paid by your employer. _____
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year. _____
3. Enter excluded benefits from Part III, Form 2441, 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.

Exempt payments from the Railroad Retirement Board include:

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

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

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

Column B: Make no entry.

LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

- (a) Real property held for at least 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

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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 filing a joint return) 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 35, federal Form 1040.

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

Any interest earned on the account is included on line 8, but only if included on 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 an additional tax of up to 10% of the earnings portion of the nonqualified 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 idsaves.org or by calling (866) 433-2533.

LINE 10 ADOPTION EXPENSES

Column A: If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses 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 10, Column A. _____
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B. _____

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

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

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

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

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
 - 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. 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

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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.

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

IDAHO MEDICAL SAVINGS ACCOUNT

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs are already deducted or accounted for, they 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. For example, if your health insurance payments are deducted from your pay check pre-tax, then they do not qualify for the deduction.

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.

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

HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

HEALTH INSURANCE

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

LONG-TERM CARE INSURANCE

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

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

1. Total Idaho income from 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 the amount you paid in premiums for qualified long-term care insurance that are not otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy

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

Qualified long-term care insurance does not include any insurance policy that is offered primarily to provide coverage for:

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

Life insurance policies that accelerate death benefits generally do not qualify.

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

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

1. Total Idaho income from 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.

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.

LINE 20a - 20d Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2001, 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.

Only 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 2004 are:

Married filing jointly:

- age 65 or older \$32,850
- age 62 or older and disabled \$32,850

Single:

- age 65 or older \$21,900
- age 62 or older and disabled \$21,900

Attach Form(s) 1099 for all qualified retirement benefits claimed.

LINE 22a Enter \$32,850 or \$21,900, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

LINE 22b Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act, 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.

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.

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

LINE 23 NONRESIDENT MILITARY PAY

Column A: If you are a nonresident of Idaho, enter the amount of military pay included in line 30, column A, Form 43.

LINE 24 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation in the current year or a previous year for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance had not been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the applicable new bonus depreciation addition, line 3 or subtraction, line 24.

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

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

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

LINE 25 OTHER SUBTRACTIONS

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

LINE 26 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.

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.

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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 not including yourself or your spouse, or a family member with a developmental disability including yourself and your spouse. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 43 and 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 66, Form 43.

PART F. RECAPTURE OF IDAHO CREDITS

LINE 1 If you have claimed an investment tax credit (ITC) on property that ceases to qualify before the end of the five-year recapture period, you must compute the ITC recapture. This includes property moved outside of Idaho. Attach Form 49R.

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 compute the broadband equipment investment credit recapture. This includes property that ceases to qualify for the ITC. Attach Form 68R.

LINE 3 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 compute the incentive investment tax credit recapture. This includes property that ceases to qualify for the ITC. Attach Form 69R.

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 43.

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 \$1,488. 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	1,690	1,485
25,350	25,400	1,694	1,488
25,400	25,450	1,698	1,492

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	50	32	4,000	4,050	138	100
50	100	1	1	2,050	2,100	52	33	4,050	4,100	140	102
100	150	2	2	2,100	2,150	54	34	4,100	4,150	143	103
150	200	3	3	2,150	2,200	56	35	4,150	4,200	145	105
200	250	4	4	2,200	2,250	58	36	4,200	4,250	148	107
250	300	4	4	2,250	2,300	59	37	4,250	4,300	150	109
300	350	5	5	2,300	2,350	61	39	4,300	4,350	153	111
350	400	6	6	2,350	2,400	64	40	4,350	4,400	155	112
400	450	7	7	2,400	2,450	66	42	4,400	4,450	158	114
450	500	8	8	2,450	2,500	68	44	4,450	4,500	160	116
500	550	8	8	2,500	2,550	70	46	4,500	4,550	163	118
550	600	9	9	2,550	2,600	72	48	4,550	4,600	166	120
600	650	10	10	2,600	2,650	74	49	4,600	4,650	169	122
650	700	11	11	2,650	2,700	76	51	4,650	4,700	172	124
700	750	12	12	2,700	2,750	78	53	4,700	4,750	175	126
750	800	12	12	2,750	2,800	80	55	4,750	4,800	178	128
800	850	13	13	2,800	2,850	82	57	4,800	4,850	181	130
850	900	14	14	2,850	2,900	84	58	4,850	4,900	184	132
900	950	15	15	2,900	2,950	86	60	4,900	4,950	188	134
950	1,000	16	16	2,950	3,000	88	62	4,950	5,000	191	136
\$1,000				\$3,000				\$5,000			
1,000	1,050	16	16	3,000	3,050	90	64	5,000	5,050	194	138
1,050	1,100	17	17	3,050	3,100	92	66	5,050	5,100	197	140
1,100	1,150	18	18	3,100	3,150	94	67	5,100	5,150	200	142
1,150	1,200	20	19	3,150	3,200	96	69	5,150	5,200	203	144
1,200	1,250	22	20	3,200	3,250	98	71	5,200	5,250	206	146
1,250	1,300	23	20	3,250	3,300	100	73	5,250	5,300	209	149
1,300	1,350	25	21	3,300	3,350	102	75	5,300	5,350	212	151
1,350	1,400	27	22	3,350	3,400	105	76	5,350	5,400	215	153
1,400	1,450	29	23	3,400	3,450	107	78	5,400	5,450	218	155
1,450	1,500	31	24	3,450	3,500	109	80	5,450	5,500	221	157
1,500	1,550	32	24	3,500	3,550	112	82	5,500	5,550	224	159
1,550	1,600	34	25	3,550	3,600	115	84	5,550	5,600	227	161
1,600	1,650	36	26	3,600	3,650	117	85	5,600	5,650	230	163
1,650	1,700	38	27	3,650	3,700	120	87	5,650	5,700	234	165
1,700	1,750	40	28	3,700	3,750	122	89	5,700	5,750	237	167
1,750	1,800	41	28	3,750	3,800	125	91	5,750	5,800	241	169
1,800	1,850	43	29	3,800	3,850	127	93	5,800	5,850	244	171
1,850	1,900	45	30	3,850	3,900	130	94	5,850	5,900	248	173
1,900	1,950	47	31	3,900	3,950	132	96	5,900	5,950	251	175
1,950	2,000	49	32	3,950	4,000	135	98	5,950	6,000	255	177

*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
\$6,000 Your tax is --				\$9,000 Your tax is --				\$12,000 Your tax is --			
6,000	6,050	258	179	9,000	9,050	473	325	12,000	12,050	695	515
6,050	6,100	262	181	9,050	9,100	477	328	12,050	12,100	699	519
6,100	6,150	266	183	9,100	9,150	481	331	12,100	12,150	703	522
6,150	6,200	269	185	9,150	9,200	484	334	12,150	12,200	706	526
6,200	6,250	273	187	9,200	9,250	488	337	12,200	12,250	710	529
6,250	6,300	276	190	9,250	9,300	492	340	12,250	12,300	714	533
6,300	6,350	280	192	9,300	9,350	495	343	12,300	12,350	717	536
6,350	6,400	283	194	9,350	9,400	499	346	12,350	12,400	721	540
6,400	6,450	287	196	9,400	9,450	503	349	12,400	12,450	725	544
6,450	6,500	290	198	9,450	9,500	506	352	12,450	12,500	728	547
6,500	6,550	294	200	9,500	9,550	510	355	12,500	12,550	732	551
6,550	6,600	297	202	9,550	9,600	514	358	12,550	12,600	736	554
6,600	6,650	301	204	9,600	9,650	518	361	12,600	12,650	740	558
6,650	6,700	305	206	9,650	9,700	521	364	12,650	12,700	743	561
6,700	6,750	308	208	9,700	9,750	525	367	12,700	12,750	747	565
6,750	6,800	312	210	9,750	9,800	529	371	12,750	12,800	751	568
6,800	6,850	315	213	9,800	9,850	532	374	12,800	12,850	754	572
6,850	6,900	319	215	9,850	9,900	536	377	12,850	12,900	758	575
6,900	6,950	322	218	9,900	9,950	540	380	12,900	12,950	762	579
6,950	7,000	326	220	9,950	10,000	543	383	12,950	13,000	765	583
\$7,000 Your tax is --				\$10,000 Your tax is --				\$13,000 Your tax is --			
7,000	7,050	329	223	10,000	10,050	547	386	13,000	13,050	769	586
7,050	7,100	333	225	10,050	10,100	551	389	13,050	13,100	773	590
7,100	7,150	337	228	10,100	10,150	555	392	13,100	13,150	777	593
7,150	7,200	340	230	10,150	10,200	558	395	13,150	13,200	780	597
7,200	7,250	344	233	10,200	10,250	562	398	13,200	13,250	784	600
7,250	7,300	347	236	10,250	10,300	566	401	13,250	13,300	788	604
7,300	7,350	351	238	10,300	10,350	569	404	13,300	13,350	791	607
7,350	7,400	354	241	10,350	10,400	573	407	13,350	13,400	795	611
7,400	7,450	358	243	10,400	10,450	577	410	13,400	13,450	799	615
7,450	7,500	361	246	10,450	10,500	580	413	13,450	13,500	802	618
7,500	7,550	365	248	10,500	10,550	584	416	13,500	13,550	806	622
7,550	7,600	368	251	10,550	10,600	588	419	13,550	13,600	810	625
7,600	7,650	372	253	10,600	10,650	592	422	13,600	13,650	814	629
7,650	7,700	376	256	10,650	10,700	595	425	13,650	13,700	817	632
7,700	7,750	379	259	10,700	10,750	599	428	13,700	13,750	821	636
7,750	7,800	383	261	10,750	10,800	603	432	13,750	13,800	825	639
7,800	7,850	386	264	10,800	10,850	606	435	13,800	13,850	828	643
7,850	7,900	390	266	10,850	10,900	610	438	13,850	13,900	832	646
7,900	7,950	393	269	10,900	10,950	614	441	13,900	13,950	836	650
7,950	8,000	397	271	10,950	11,000	617	444	13,950	14,000	839	654
\$8,000 Your tax is --				\$11,000 Your tax is --				\$14,000 Your tax is --			
8,000	8,050	400	274	11,000	11,050	621	447	14,000	14,050	843	657
8,050	8,100	404	276	11,050	11,100	625	450	14,050	14,100	847	661
8,100	8,150	408	279	11,100	11,150	629	453	14,100	14,150	851	664
8,150	8,200	411	281	11,150	11,200	632	456	14,150	14,200	854	668
8,200	8,250	415	284	11,200	11,250	636	459	14,200	14,250	858	671
8,250	8,300	418	287	11,250	11,300	640	462	14,250	14,300	862	675
8,300	8,350	422	289	11,300	11,350	643	465	14,300	14,350	865	678
8,350	8,400	425	292	11,350	11,400	647	469	14,350	14,400	869	682
8,400	8,450	429	294	11,400	11,450	651	473	14,400	14,450	873	686
8,450	8,500	432	297	11,450	11,500	654	476	14,450	14,500	876	689
8,500	8,550	436	299	11,500	11,550	658	480	14,500	14,550	880	693
8,550	8,600	440	302	11,550	11,600	662	483	14,550	14,600	884	696
8,600	8,650	444	304	11,600	11,650	666	487	14,600	14,650	888	700
8,650	8,700	447	307	11,650	11,700	669	490	14,650	14,700	891	703
8,700	8,750	451	310	11,700	11,750	673	494	14,700	14,750	895	707
8,750	8,800	455	312	11,750	11,800	677	497	14,750	14,800	899	710
8,800	8,850	458	315	11,800	11,850	680	501	14,800	14,850	902	714
8,850	8,900	462	317	11,850	11,900	684	504	14,850	14,900	906	717
8,900	8,950	466	320	11,900	11,950	688	508	14,900	14,950	910	721
8,950	9,000	469	322	11,950	12,000	691	512	14,950	15,000	913	725

*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	917	728	18,000	18,050	1,139	944	21,000	21,050	1,361	1,166
15,050	15,100	921	732	18,050	18,100	1,143	948	21,050	21,100	1,365	1,170
15,100	15,150	925	735	18,100	18,150	1,147	952	21,100	21,150	1,369	1,174
15,150	15,200	928	739	18,150	18,200	1,150	956	21,150	21,200	1,372	1,178
15,200	15,250	932	742	18,200	18,250	1,154	959	21,200	21,250	1,376	1,181
15,250	15,300	936	746	18,250	18,300	1,158	963	21,250	21,300	1,380	1,185
15,300	15,350	939	749	18,300	18,350	1,161	967	21,300	21,350	1,383	1,189
15,350	15,400	943	753	18,350	18,400	1,165	970	21,350	21,400	1,387	1,192
15,400	15,450	947	757	18,400	18,450	1,169	974	21,400	21,450	1,391	1,196
15,450	15,500	950	760	18,450	18,500	1,172	978	21,450	21,500	1,394	1,200
15,500	15,550	954	764	18,500	18,550	1,176	981	21,500	21,550	1,398	1,203
15,550	15,600	958	767	18,550	18,600	1,180	985	21,550	21,600	1,402	1,207
15,600	15,650	962	771	18,600	18,650	1,184	989	21,600	21,650	1,406	1,211
15,650	15,700	965	774	18,650	18,700	1,187	993	21,650	21,700	1,409	1,215
15,700	15,750	969	778	18,700	18,750	1,191	996	21,700	21,750	1,413	1,218
15,750	15,800	973	781	18,750	18,800	1,195	1,000	21,750	21,800	1,417	1,222
15,800	15,850	976	785	18,800	18,850	1,198	1,004	21,800	21,850	1,420	1,226
15,850	15,900	980	788	18,850	18,900	1,202	1,007	21,850	21,900	1,424	1,229
15,900	15,950	984	792	18,900	18,950	1,206	1,011	21,900	21,950	1,428	1,233
15,950	16,000	987	796	18,950	19,000	1,209	1,015	21,950	22,000	1,431	1,237
\$16,000				\$19,000				\$22,000			
16,000	16,050	991	799	19,000	19,050	1,213	1,018	22,000	22,050	1,435	1,240
16,050	16,100	995	803	19,050	19,100	1,217	1,022	22,050	22,100	1,439	1,244
16,100	16,150	999	806	19,100	19,150	1,221	1,026	22,100	22,150	1,443	1,248
16,150	16,200	1,002	810	19,150	19,200	1,224	1,030	22,150	22,200	1,446	1,252
16,200	16,250	1,006	813	19,200	19,250	1,228	1,033	22,200	22,250	1,450	1,255
16,250	16,300	1,010	817	19,250	19,300	1,232	1,037	22,250	22,300	1,454	1,259
16,300	16,350	1,013	820	19,300	19,350	1,235	1,041	22,300	22,350	1,457	1,263
16,350	16,400	1,017	824	19,350	19,400	1,239	1,044	22,350	22,400	1,461	1,266
16,400	16,450	1,021	828	19,400	19,450	1,243	1,048	22,400	22,450	1,465	1,270
16,450	16,500	1,024	831	19,450	19,500	1,246	1,052	22,450	22,500	1,468	1,274
16,500	16,550	1,028	835	19,500	19,550	1,250	1,055	22,500	22,550	1,472	1,277
16,550	16,600	1,032	838	19,550	19,600	1,254	1,059	22,550	22,600	1,476	1,281
16,600	16,650	1,036	842	19,600	19,650	1,258	1,063	22,600	22,650	1,480	1,285
16,650	16,700	1,039	845	19,650	19,700	1,261	1,067	22,650	22,700	1,484	1,289
16,700	16,750	1,043	849	19,700	19,750	1,265	1,070	22,700	22,750	1,488	1,292
16,750	16,800	1,047	852	19,750	19,800	1,269	1,074	22,750	22,800	1,491	1,296
16,800	16,850	1,050	856	19,800	19,850	1,272	1,078	22,800	22,850	1,495	1,300
16,850	16,900	1,054	859	19,850	19,900	1,276	1,081	22,850	22,900	1,499	1,303
16,900	16,950	1,058	863	19,900	19,950	1,280	1,085	22,900	22,950	1,503	1,307
16,950	17,000	1,061	867	19,950	20,000	1,283	1,089	22,950	23,000	1,507	1,311
\$17,000				\$20,000				\$23,000			
17,000	17,050	1,065	870	20,000	20,050	1,287	1,092	23,000	23,050	1,511	1,314
17,050	17,100	1,069	874	20,050	20,100	1,291	1,096	23,050	23,100	1,515	1,318
17,100	17,150	1,073	878	20,100	20,150	1,295	1,100	23,100	23,150	1,519	1,322
17,150	17,200	1,076	882	20,150	20,200	1,298	1,104	23,150	23,200	1,523	1,326
17,200	17,250	1,080	885	20,200	20,250	1,302	1,107	23,200	23,250	1,527	1,329
17,250	17,300	1,084	889	20,250	20,300	1,306	1,111	23,250	23,300	1,530	1,333
17,300	17,350	1,087	893	20,300	20,350	1,309	1,115	23,300	23,350	1,534	1,337
17,350	17,400	1,091	896	20,350	20,400	1,313	1,118	23,350	23,400	1,538	1,340
17,400	17,450	1,095	900	20,400	20,450	1,317	1,122	23,400	23,450	1,542	1,344
17,450	17,500	1,098	904	20,450	20,500	1,320	1,126	23,450	23,500	1,546	1,348
17,500	17,550	1,102	907	20,500	20,550	1,324	1,129	23,500	23,550	1,550	1,351
17,550	17,600	1,106	911	20,550	20,600	1,328	1,133	23,550	23,600	1,554	1,355
17,600	17,650	1,110	915	20,600	20,650	1,332	1,137	23,600	23,650	1,558	1,359
17,650	17,700	1,113	919	20,650	20,700	1,335	1,141	23,650	23,700	1,562	1,363
17,700	17,750	1,117	922	20,700	20,750	1,339	1,144	23,700	23,750	1,566	1,366
17,750	17,800	1,121	926	20,750	20,800	1,343	1,148	23,750	23,800	1,569	1,370
17,800	17,850	1,124	930	20,800	20,850	1,346	1,152	23,800	23,850	1,573	1,374
17,850	17,900	1,128	933	20,850	20,900	1,350	1,155	23,850	23,900	1,577	1,377
17,900	17,950	1,132	937	20,900	20,950	1,354	1,159	23,900	23,950	1,581	1,381
17,950	18,000	1,135	941	20,950	21,000	1,357	1,163	23,950	24,000	1,585	1,385

*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	1,589	1,388	27,000	27,050	1,823	1,610	30,000	30,050	2,057	1,832
24,050	24,100	1,593	1,392	27,050	27,100	1,827	1,614	30,050	30,100	2,061	1,836
24,100	24,150	1,597	1,396	27,100	27,150	1,831	1,618	30,100	30,150	2,065	1,840
24,150	24,200	1,601	1,400	27,150	27,200	1,835	1,622	30,150	30,200	2,069	1,844
24,200	24,250	1,605	1,403	27,200	27,250	1,839	1,625	30,200	30,250	2,073	1,847
24,250	24,300	1,608	1,407	27,250	27,300	1,842	1,629	30,250	30,300	2,076	1,851
24,300	24,350	1,612	1,411	27,300	27,350	1,846	1,633	30,300	30,350	2,080	1,855
24,350	24,400	1,616	1,414	27,350	27,400	1,850	1,636	30,350	30,400	2,084	1,858
24,400	24,450	1,620	1,418	27,400	27,450	1,854	1,640	30,400	30,450	2,088	1,862
24,450	24,500	1,624	1,422	27,450	27,500	1,858	1,644	30,450	30,500	2,092	1,866
24,500	24,550	1,628	1,425	27,500	27,550	1,862	1,647	30,500	30,550	2,096	1,869
24,550	24,600	1,632	1,429	27,550	27,600	1,866	1,651	30,550	30,600	2,100	1,873
24,600	24,650	1,636	1,433	27,600	27,650	1,870	1,655	30,600	30,650	2,104	1,877
24,650	24,700	1,640	1,437	27,650	27,700	1,874	1,659	30,650	30,700	2,108	1,881
24,700	24,750	1,644	1,440	27,700	27,750	1,878	1,662	30,700	30,750	2,112	1,884
24,750	24,800	1,647	1,444	27,750	27,800	1,881	1,666	30,750	30,800	2,115	1,888
24,800	24,850	1,651	1,448	27,800	27,850	1,885	1,670	30,800	30,850	2,119	1,892
24,850	24,900	1,655	1,451	27,850	27,900	1,889	1,673	30,850	30,900	2,123	1,895
24,900	24,950	1,659	1,455	27,900	27,950	1,893	1,677	30,900	30,950	2,127	1,899
24,950	25,000	1,663	1,459	27,950	28,000	1,897	1,681	30,950	31,000	2,131	1,903
\$25,000 Your tax is --				\$28,000 Your tax is --				\$31,000 Your tax is --			
25,000	25,050	1,667	1,462	28,000	28,050	1,901	1,684	31,000	31,050	2,135	1,906
25,050	25,100	1,671	1,466	28,050	28,100	1,905	1,688	31,050	31,100	2,139	1,910
25,100	25,150	1,675	1,470	28,100	28,150	1,909	1,692	31,100	31,150	2,143	1,914
25,150	25,200	1,679	1,474	28,150	28,200	1,913	1,696	31,150	31,200	2,147	1,918
25,200	25,250	1,683	1,477	28,200	28,250	1,917	1,699	31,200	31,250	2,151	1,921
25,250	25,300	1,686	1,481	28,250	28,300	1,920	1,703	31,250	31,300	2,154	1,925
25,300	25,350	1,690	1,485	28,300	28,350	1,924	1,707	31,300	31,350	2,158	1,929
25,350	25,400	1,694	1,488	28,350	28,400	1,928	1,710	31,350	31,400	2,162	1,932
25,400	25,450	1,698	1,492	28,400	28,450	1,932	1,714	31,400	31,450	2,166	1,936
25,450	25,500	1,702	1,496	28,450	28,500	1,936	1,718	31,450	31,500	2,170	1,940
25,500	25,550	1,706	1,499	28,500	28,550	1,940	1,721	31,500	31,550	2,174	1,943
25,550	25,600	1,710	1,503	28,550	28,600	1,944	1,725	31,550	31,600	2,178	1,947
25,600	25,650	1,714	1,507	28,600	28,650	1,948	1,729	31,600	31,650	2,182	1,951
25,650	25,700	1,718	1,511	28,650	28,700	1,952	1,733	31,650	31,700	2,186	1,955
25,700	25,750	1,722	1,514	28,700	28,750	1,956	1,736	31,700	31,750	2,190	1,958
25,750	25,800	1,725	1,518	28,750	28,800	1,959	1,740	31,750	31,800	2,193	1,962
25,800	25,850	1,729	1,522	28,800	28,850	1,963	1,744	31,800	31,850	2,197	1,966
25,850	25,900	1,733	1,525	28,850	28,900	1,967	1,747	31,850	31,900	2,201	1,969
25,900	25,950	1,737	1,529	28,900	28,950	1,971	1,751	31,900	31,950	2,205	1,973
25,950	26,000	1,741	1,533	28,950	29,000	1,975	1,755	31,950	32,000	2,209	1,977
\$26,000 Your tax is --				\$29,000 Your tax is --				\$32,000 Your tax is --			
26,000	26,050	1,745	1,536	29,000	29,050	1,979	1,758	32,000	32,050	2,213	1,980
26,050	26,100	1,749	1,540	29,050	29,100	1,983	1,762	32,050	32,100	2,217	1,984
26,100	26,150	1,753	1,544	29,100	29,150	1,987	1,766	32,100	32,150	2,221	1,988
26,150	26,200	1,757	1,548	29,150	29,200	1,991	1,770	32,150	32,200	2,225	1,992
26,200	26,250	1,761	1,551	29,200	29,250	1,995	1,773	32,200	32,250	2,229	1,995
26,250	26,300	1,764	1,555	29,250	29,300	1,998	1,777	32,250	32,300	2,232	1,999
26,300	26,350	1,768	1,559	29,300	29,350	2,002	1,781	32,300	32,350	2,236	2,003
26,350	26,400	1,772	1,562	29,350	29,400	2,006	1,784	32,350	32,400	2,240	2,006
26,400	26,450	1,776	1,566	29,400	29,450	2,010	1,788	32,400	32,450	2,244	2,010
26,450	26,500	1,780	1,570	29,450	29,500	2,014	1,792	32,450	32,500	2,248	2,014
26,500	26,550	1,784	1,573	29,500	29,550	2,018	1,795	32,500	32,550	2,252	2,017
26,550	26,600	1,788	1,577	29,550	29,600	2,022	1,799	32,550	32,600	2,256	2,021
26,600	26,650	1,792	1,581	29,600	29,650	2,026	1,803	32,600	32,650	2,260	2,025
26,650	26,700	1,796	1,585	29,650	29,700	2,030	1,807	32,650	32,700	2,264	2,029
26,700	26,750	1,800	1,588	29,700	29,750	2,034	1,810	32,700	32,750	2,268	2,032
26,750	26,800	1,803	1,592	29,750	29,800	2,037	1,814	32,750	32,800	2,271	2,036
26,800	26,850	1,807	1,596	29,800	29,850	2,041	1,818	32,800	32,850	2,275	2,040
26,850	26,900	1,811	1,599	29,850	29,900	2,045	1,821	32,850	32,900	2,279	2,043
26,900	26,950	1,815	1,603	29,900	29,950	2,049	1,825	32,900	32,950	2,283	2,047
26,950	27,000	1,819	1,607	29,950	30,000	2,053	1,829	32,950	33,000	2,287	2,051

*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	2,291	2,054	36,000	36,050	2,525	2,276	39,000	39,050	2,759	2,498
33,050	33,100	2,295	2,058	36,050	36,100	2,529	2,280	39,050	39,100	2,763	2,502
33,100	33,150	2,299	2,062	36,100	36,150	2,533	2,284	39,100	39,150	2,767	2,506
33,150	33,200	2,303	2,066	36,150	36,200	2,537	2,288	39,150	39,200	2,771	2,510
33,200	33,250	2,307	2,069	36,200	36,250	2,541	2,291	39,200	39,250	2,775	2,513
33,250	33,300	2,310	2,073	36,250	36,300	2,544	2,295	39,250	39,300	2,778	2,517
33,300	33,350	2,314	2,077	36,300	36,350	2,548	2,299	39,300	39,350	2,782	2,521
33,350	33,400	2,318	2,080	36,350	36,400	2,552	2,302	39,350	39,400	2,786	2,524
33,400	33,450	2,322	2,084	36,400	36,450	2,556	2,306	39,400	39,450	2,790	2,528
33,450	33,500	2,326	2,088	36,450	36,500	2,560	2,310	39,450	39,500	2,794	2,532
33,500	33,550	2,330	2,091	36,500	36,550	2,564	2,313	39,500	39,550	2,798	2,535
33,550	33,600	2,334	2,095	36,550	36,600	2,568	2,317	39,550	39,600	2,802	2,539
33,600	33,650	2,338	2,099	36,600	36,650	2,572	2,321	39,600	39,650	2,806	2,543
33,650	33,700	2,342	2,103	36,650	36,700	2,576	2,325	39,650	39,700	2,810	2,547
33,700	33,750	2,346	2,106	36,700	36,750	2,580	2,328	39,700	39,750	2,814	2,550
33,750	33,800	2,349	2,110	36,750	36,800	2,583	2,332	39,750	39,800	2,817	2,554
33,800	33,850	2,353	2,114	36,800	36,850	2,587	2,336	39,800	39,850	2,821	2,558
33,850	33,900	2,357	2,117	36,850	36,900	2,591	2,339	39,850	39,900	2,825	2,561
33,900	33,950	2,361	2,121	36,900	36,950	2,595	2,343	39,900	39,950	2,829	2,565
33,950	34,000	2,365	2,125	36,950	37,000	2,599	2,347	39,950	40,000	2,833	2,569
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,369	2,128	37,000	37,050	2,603	2,350	40,000	40,050	2,837	2,572
34,050	34,100	2,373	2,132	37,050	37,100	2,607	2,354	40,050	40,100	2,841	2,576
34,100	34,150	2,377	2,136	37,100	37,150	2,611	2,358	40,100	40,150	2,845	2,580
34,150	34,200	2,381	2,140	37,150	37,200	2,615	2,362	40,150	40,200	2,849	2,584
34,200	34,250	2,385	2,143	37,200	37,250	2,619	2,365	40,200	40,250	2,853	2,587
34,250	34,300	2,388	2,147	37,250	37,300	2,622	2,369	40,250	40,300	2,856	2,591
34,300	34,350	2,392	2,151	37,300	37,350	2,626	2,373	40,300	40,350	2,860	2,595
34,350	34,400	2,396	2,154	37,350	37,400	2,630	2,376	40,350	40,400	2,864	2,598
34,400	34,450	2,400	2,158	37,400	37,450	2,634	2,380	40,400	40,450	2,868	2,602
34,450	34,500	2,404	2,162	37,450	37,500	2,638	2,384	40,450	40,500	2,872	2,606
34,500	34,550	2,408	2,165	37,500	37,550	2,642	2,387	40,500	40,550	2,876	2,609
34,550	34,600	2,412	2,169	37,550	37,600	2,646	2,391	40,550	40,600	2,880	2,613
34,600	34,650	2,416	2,173	37,600	37,650	2,650	2,395	40,600	40,650	2,884	2,617
34,650	34,700	2,420	2,177	37,650	37,700	2,654	2,399	40,650	40,700	2,888	2,621
34,700	34,750	2,424	2,180	37,700	37,750	2,658	2,402	40,700	40,750	2,892	2,624
34,750	34,800	2,427	2,184	37,750	37,800	2,661	2,406	40,750	40,800	2,895	2,628
34,800	34,850	2,431	2,188	37,800	37,850	2,665	2,410	40,800	40,850	2,899	2,632
34,850	34,900	2,435	2,191	37,850	37,900	2,669	2,413	40,850	40,900	2,903	2,635
34,900	34,950	2,439	2,195	37,900	37,950	2,673	2,417	40,900	40,950	2,907	2,639
34,950	35,000	2,443	2,199	37,950	38,000	2,677	2,421	40,950	41,000	2,911	2,643
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,447	2,202	38,000	38,050	2,681	2,424	41,000	41,050	2,915	2,646
35,050	35,100	2,451	2,206	38,050	38,100	2,685	2,428	41,050	41,100	2,919	2,650
35,100	35,150	2,455	2,210	38,100	38,150	2,689	2,432	41,100	41,150	2,923	2,654
35,150	35,200	2,459	2,214	38,150	38,200	2,693	2,436	41,150	41,200	2,927	2,658
35,200	35,250	2,463	2,217	38,200	38,250	2,697	2,439	41,200	41,250	2,931	2,661
35,250	35,300	2,466	2,221	38,250	38,300	2,700	2,443	41,250	41,300	2,934	2,665
35,300	35,350	2,470	2,225	38,300	38,350	2,704	2,447	41,300	41,350	2,938	2,669
35,350	35,400	2,474	2,228	38,350	38,400	2,708	2,450	41,350	41,400	2,942	2,672
35,400	35,450	2,478	2,232	38,400	38,450	2,712	2,454	41,400	41,450	2,946	2,676
35,450	35,500	2,482	2,236	38,450	38,500	2,716	2,458	41,450	41,500	2,950	2,680
35,500	35,550	2,486	2,239	38,500	38,550	2,720	2,461	41,500	41,550	2,954	2,683
35,550	35,600	2,490	2,243	38,550	38,600	2,724	2,465	41,550	41,600	2,958	2,687
35,600	35,650	2,494	2,247	38,600	38,650	2,728	2,469	41,600	41,650	2,962	2,691
35,650	35,700	2,498	2,251	38,650	38,700	2,732	2,473	41,650	41,700	2,966	2,695
35,700	35,750	2,502	2,254	38,700	38,750	2,736	2,476	41,700	41,750	2,970	2,698
35,750	35,800	2,505	2,258	38,750	38,800	2,739	2,480	41,750	41,800	2,973	2,702
35,800	35,850	2,509	2,262	38,800	38,850	2,743	2,484	41,800	41,850	2,977	2,706
35,850	35,900	2,513	2,265	38,850	38,900	2,747	2,487	41,850	41,900	2,981	2,709
35,900	35,950	2,517	2,269	38,900	38,950	2,751	2,491	41,900	41,950	2,985	2,713
35,950	36,000	2,521	2,273	38,950	39,000	2,755	2,495	41,950	42,000	2,989	2,717

*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	2,993	2,720	45,000	45,050	3,227	2,942	48,000	48,050	3,461	3,176
42,050	42,100	2,997	2,724	45,050	45,100	3,231	2,946	48,050	48,100	3,465	3,180
42,100	42,150	3,001	2,728	45,100	45,150	3,235	2,950	48,100	48,150	3,469	3,184
42,150	42,200	3,005	2,732	45,150	45,200	3,239	2,954	48,150	48,200	3,473	3,188
42,200	42,250	3,009	2,735	45,200	45,250	3,243	2,957	48,200	48,250	3,477	3,191
42,250	42,300	3,012	2,739	45,250	45,300	3,246	2,961	48,250	48,300	3,480	3,195
42,300	42,350	3,016	2,743	45,300	45,350	3,250	2,965	48,300	48,350	3,484	3,199
42,350	42,400	3,020	2,746	45,350	45,400	3,254	2,969	48,350	48,400	3,488	3,203
42,400	42,450	3,024	2,750	45,400	45,450	3,258	2,973	48,400	48,450	3,492	3,207
42,450	42,500	3,028	2,754	45,450	45,500	3,262	2,977	48,450	48,500	3,496	3,211
42,500	42,550	3,032	2,757	45,500	45,550	3,266	2,981	48,500	48,550	3,500	3,215
42,550	42,600	3,036	2,761	45,550	45,600	3,270	2,985	48,550	48,600	3,504	3,219
42,600	42,650	3,040	2,765	45,600	45,650	3,274	2,989	48,600	48,650	3,508	3,223
42,650	42,700	3,044	2,769	45,650	45,700	3,278	2,993	48,650	48,700	3,512	3,227
42,700	42,750	3,048	2,772	45,700	45,750	3,282	2,996	48,700	48,750	3,516	3,230
42,750	42,800	3,051	2,776	45,750	45,800	3,285	3,000	48,750	48,800	3,519	3,234
42,800	42,850	3,055	2,780	45,800	45,850	3,289	3,004	48,800	48,850	3,523	3,238
42,850	42,900	3,059	2,783	45,850	45,900	3,293	3,008	48,850	48,900	3,527	3,242
42,900	42,950	3,063	2,787	45,900	45,950	3,297	3,012	48,900	48,950	3,531	3,246
42,950	43,000	3,067	2,791	45,950	46,000	3,301	3,016	48,950	49,000	3,535	3,250
\$43,000				\$46,000				\$49,000			
43,000	43,050	3,071	2,794	46,000	46,050	3,305	3,020	49,000	49,050	3,539	3,254
43,050	43,100	3,075	2,798	46,050	46,100	3,309	3,024	49,050	49,100	3,543	3,258
43,100	43,150	3,079	2,802	46,100	46,150	3,313	3,028	49,100	49,150	3,547	3,262
43,150	43,200	3,083	2,806	46,150	46,200	3,317	3,032	49,150	49,200	3,551	3,266
43,200	43,250	3,087	2,809	46,200	46,250	3,321	3,035	49,200	49,250	3,555	3,269
43,250	43,300	3,090	2,813	46,250	46,300	3,324	3,039	49,250	49,300	3,558	3,273
43,300	43,350	3,094	2,817	46,300	46,350	3,328	3,043	49,300	49,350	3,562	3,277
43,350	43,400	3,098	2,820	46,350	46,400	3,332	3,047	49,350	49,400	3,566	3,281
43,400	43,450	3,102	2,824	46,400	46,450	3,336	3,051	49,400	49,450	3,570	3,285
43,450	43,500	3,106	2,828	46,450	46,500	3,340	3,055	49,450	49,500	3,574	3,289
43,500	43,550	3,110	2,831	46,500	46,550	3,344	3,059	49,500	49,550	3,578	3,293
43,550	43,600	3,114	2,835	46,550	46,600	3,348	3,063	49,550	49,600	3,582	3,297
43,600	43,650	3,118	2,839	46,600	46,650	3,352	3,067	49,600	49,650	3,586	3,301
43,650	43,700	3,122	2,843	46,650	46,700	3,356	3,071	49,650	49,700	3,590	3,305
43,700	43,750	3,126	2,846	46,700	46,750	3,360	3,074	49,700	49,750	3,594	3,308
43,750	43,800	3,129	2,850	46,750	46,800	3,363	3,078	49,750	49,800	3,597	3,312
43,800	43,850	3,133	2,854	46,800	46,850	3,367	3,082	49,800	49,850	3,601	3,316
43,850	43,900	3,137	2,857	46,850	46,900	3,371	3,086	49,850	49,900	3,605	3,320
43,900	43,950	3,141	2,861	46,900	46,950	3,375	3,090	49,900	49,950	3,609	3,324
43,950	44,000	3,145	2,865	46,950	47,000	3,379	3,094	49,950	50,000	3,613	3,328
\$44,000				\$47,000				\$50,000			
44,000	44,050	3,149	2,868	47,000	47,050	3,383	3,098	50,000	50,050	3,617	3,332
44,050	44,100	3,153	2,872	47,050	47,100	3,387	3,102	50,050	50,100	3,621	3,336
44,100	44,150	3,157	2,876	47,100	47,150	3,391	3,106	50,100	50,150	3,625	3,340
44,150	44,200	3,161	2,880	47,150	47,200	3,395	3,110	50,150	50,200	3,629	3,344
44,200	44,250	3,165	2,883	47,200	47,250	3,399	3,113	50,200	50,250	3,633	3,347
44,250	44,300	3,168	2,887	47,250	47,300	3,402	3,117	50,250	50,300	3,636	3,351
44,300	44,350	3,172	2,891	47,300	47,350	3,406	3,121	50,300	50,350	3,640	3,355
44,350	44,400	3,176	2,894	47,350	47,400	3,410	3,125	50,350	50,400	3,644	3,359
44,400	44,450	3,180	2,898	47,400	47,450	3,414	3,129	50,400	50,450	3,648	3,363
44,450	44,500	3,184	2,902	47,450	47,500	3,418	3,133	50,450	50,500	3,652	3,367
44,500	44,550	3,188	2,905	47,500	47,550	3,422	3,137	50,500	50,550	3,656	3,371
44,550	44,600	3,192	2,909	47,550	47,600	3,426	3,141	50,550	50,600	3,660	3,375
44,600	44,650	3,196	2,913	47,600	47,650	3,430	3,145	50,600	50,650	3,664	3,379
44,650	44,700	3,200	2,917	47,650	47,700	3,434	3,149	50,650	50,700	3,668	3,383
44,700	44,750	3,204	2,920	47,700	47,750	3,438	3,152	50,700	50,750	3,672	3,386
44,750	44,800	3,207	2,924	47,750	47,800	3,441	3,156	50,750	50,800	3,675	3,390
44,800	44,850	3,211	2,928	47,800	47,850	3,445	3,160	50,800	50,850	3,679	3,394
44,850	44,900	3,215	2,931	47,850	47,900	3,449	3,164	50,850	50,900	3,683	3,398
44,900	44,950	3,219	2,935	47,900	47,950	3,453	3,168	50,900	50,950	3,687	3,402
44,950	45,000	3,223	2,939	47,950	48,000	3,457	3,172	50,950	51,000	3,691	3,406

*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	3,695	3,410	54,000	54,050	3,929	3,644	57,000	57,050	4,163	3,878
51,050	51,100	3,699	3,414	54,050	54,100	3,933	3,648	57,050	57,100	4,167	3,882
51,100	51,150	3,703	3,418	54,100	54,150	3,937	3,652	57,100	57,150	4,171	3,886
51,150	51,200	3,707	3,422	54,150	54,200	3,941	3,656	57,150	57,200	4,175	3,890
51,200	51,250	3,711	3,425	54,200	54,250	3,945	3,659	57,200	57,250	4,179	3,893
51,250	51,300	3,714	3,429	54,250	54,300	3,948	3,663	57,250	57,300	4,182	3,897
51,300	51,350	3,718	3,433	54,300	54,350	3,952	3,667	57,300	57,350	4,186	3,901
51,350	51,400	3,722	3,437	54,350	54,400	3,956	3,671	57,350	57,400	4,190	3,905
51,400	51,450	3,726	3,441	54,400	54,450	3,960	3,675	57,400	57,450	4,194	3,909
51,450	51,500	3,730	3,445	54,450	54,500	3,964	3,679	57,450	57,500	4,198	3,913
51,500	51,550	3,734	3,449	54,500	54,550	3,968	3,683	57,500	57,550	4,202	3,917
51,550	51,600	3,738	3,453	54,550	54,600	3,972	3,687	57,550	57,600	4,206	3,921
51,600	51,650	3,742	3,457	54,600	54,650	3,976	3,691	57,600	57,650	4,210	3,925
51,650	51,700	3,746	3,461	54,650	54,700	3,980	3,695	57,650	57,700	4,214	3,929
51,700	51,750	3,750	3,464	54,700	54,750	3,984	3,698	57,700	57,750	4,218	3,932
51,750	51,800	3,753	3,468	54,750	54,800	3,987	3,702	57,750	57,800	4,221	3,936
51,800	51,850	3,757	3,472	54,800	54,850	3,991	3,706	57,800	57,850	4,225	3,940
51,850	51,900	3,761	3,476	54,850	54,900	3,995	3,710	57,850	57,900	4,229	3,944
51,900	51,950	3,765	3,480	54,900	54,950	3,999	3,714	57,900	57,950	4,233	3,948
51,950	52,000	3,769	3,484	54,950	55,000	4,003	3,718	57,950	58,000	4,237	3,952
\$52,000 Your tax is --				\$55,000 Your tax is --				\$58,000 Your tax is --			
52,000	52,050	3,773	3,488	55,000	55,050	4,007	3,722	58,000	58,050	4,241	3,956
52,050	52,100	3,777	3,492	55,050	55,100	4,011	3,726	58,050	58,100	4,245	3,960
52,100	52,150	3,781	3,496	55,100	55,150	4,015	3,730	58,100	58,150	4,249	3,964
52,150	52,200	3,785	3,500	55,150	55,200	4,019	3,734	58,150	58,200	4,253	3,968
52,200	52,250	3,789	3,503	55,200	55,250	4,023	3,737	58,200	58,250	4,257	3,971
52,250	52,300	3,792	3,507	55,250	55,300	4,026	3,741	58,250	58,300	4,260	3,975
52,300	52,350	3,796	3,511	55,300	55,350	4,030	3,745	58,300	58,350	4,264	3,979
52,350	52,400	3,800	3,515	55,350	55,400	4,034	3,749	58,350	58,400	4,268	3,983
52,400	52,450	3,804	3,519	55,400	55,450	4,038	3,753	58,400	58,450	4,272	3,987
52,450	52,500	3,808	3,523	55,450	55,500	4,042	3,757	58,450	58,500	4,276	3,991
52,500	52,550	3,812	3,527	55,500	55,550	4,046	3,761	58,500	58,550	4,280	3,995
52,550	52,600	3,816	3,531	55,550	55,600	4,050	3,765	58,550	58,600	4,284	3,999
52,600	52,650	3,820	3,535	55,600	55,650	4,054	3,769	58,600	58,650	4,288	4,003
52,650	52,700	3,824	3,539	55,650	55,700	4,058	3,773	58,650	58,700	4,292	4,007
52,700	52,750	3,828	3,542	55,700	55,750	4,062	3,776	58,700	58,750	4,296	4,010
52,750	52,800	3,831	3,546	55,750	55,800	4,065	3,780	58,750	58,800	4,299	4,014
52,800	52,850	3,835	3,550	55,800	55,850	4,069	3,784	58,800	58,850	4,303	4,018
52,850	52,900	3,839	3,554	55,850	55,900	4,073	3,788	58,850	58,900	4,307	4,022
52,900	52,950	3,843	3,558	55,900	55,950	4,077	3,792	58,900	58,950	4,311	4,026
52,950	53,000	3,847	3,562	55,950	56,000	4,081	3,796	58,950	59,000	4,315	4,030
\$53,000 Your tax is --				\$56,000 Your tax is --				\$59,000 Your tax is --			
53,000	53,050	3,851	3,566	56,000	56,050	4,085	3,800	59,000	59,050	4,319	4,034
53,050	53,100	3,855	3,570	56,050	56,100	4,089	3,804	59,050	59,100	4,323	4,038
53,100	53,150	3,859	3,574	56,100	56,150	4,093	3,808	59,100	59,150	4,327	4,042
53,150	53,200	3,863	3,578	56,150	56,200	4,097	3,812	59,150	59,200	4,331	4,046
53,200	53,250	3,867	3,581	56,200	56,250	4,101	3,815	59,200	59,250	4,335	4,049
53,250	53,300	3,870	3,585	56,250	56,300	4,104	3,819	59,250	59,300	4,338	4,053
53,300	53,350	3,874	3,589	56,300	56,350	4,108	3,823	59,300	59,350	4,342	4,057
53,350	53,400	3,878	3,593	56,350	56,400	4,112	3,827	59,350	59,400	4,346	4,061
53,400	53,450	3,882	3,597	56,400	56,450	4,116	3,831	59,400	59,450	4,350	4,065
53,450	53,500	3,886	3,601	56,450	56,500	4,120	3,835	59,450	59,500	4,354	4,069
53,500	53,550	3,890	3,605	56,500	56,550	4,124	3,839	59,500	59,550	4,358	4,073
53,550	53,600	3,894	3,609	56,550	56,600	4,128	3,843	59,550	59,600	4,362	4,077
53,600	53,650	3,898	3,613	56,600	56,650	4,132	3,847	59,600	59,650	4,366	4,081
53,650	53,700	3,902	3,617	56,650	56,700	4,136	3,851	59,650	59,700	4,370	4,085
53,700	53,750	3,906	3,620	56,700	56,750	4,140	3,854	59,700	59,750	4,374	4,088
53,750	53,800	3,909	3,624	56,750	56,800	4,143	3,858	59,750	59,800	4,377	4,092
53,800	53,850	3,913	3,628	56,800	56,850	4,147	3,862	59,800	59,850	4,381	4,096
53,850	53,900	3,917	3,632	56,850	56,900	4,151	3,866	59,850	59,900	4,385	4,100
53,900	53,950	3,921	3,636	56,900	56,950	4,155	3,870	59,900	59,950	4,389	4,104
53,950	54,000	3,925	3,640	56,950	57,000	4,159	3,874	59,950	60,000	4,393	4,108

*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	4,397	4,112	63,000	63,050	4,631	4,346	66,000	66,050	4,865	4,580
60,050	60,100	4,401	4,116	63,050	63,100	4,635	4,350	66,050	66,100	4,869	4,584
60,100	60,150	4,405	4,120	63,100	63,150	4,639	4,354	66,100	66,150	4,873	4,588
60,150	60,200	4,409	4,124	63,150	63,200	4,643	4,358	66,150	66,200	4,877	4,592
60,200	60,250	4,413	4,127	63,200	63,250	4,647	4,361	66,200	66,250	4,881	4,595
60,250	60,300	4,416	4,131	63,250	63,300	4,650	4,365	66,250	66,300	4,884	4,599
60,300	60,350	4,420	4,135	63,300	63,350	4,654	4,369	66,300	66,350	4,888	4,603
60,350	60,400	4,424	4,139	63,350	63,400	4,658	4,373	66,350	66,400	4,892	4,607
60,400	60,450	4,428	4,143	63,400	63,450	4,662	4,377	66,400	66,450	4,896	4,611
60,450	60,500	4,432	4,147	63,450	63,500	4,666	4,381	66,450	66,500	4,900	4,615
60,500	60,550	4,436	4,151	63,500	63,550	4,670	4,385	66,500	66,550	4,904	4,619
60,550	60,600	4,440	4,155	63,550	63,600	4,674	4,389	66,550	66,600	4,908	4,623
60,600	60,650	4,444	4,159	63,600	63,650	4,678	4,393	66,600	66,650	4,912	4,627
60,650	60,700	4,448	4,163	63,650	63,700	4,682	4,397	66,650	66,700	4,916	4,631
60,700	60,750	4,452	4,166	63,700	63,750	4,686	4,400	66,700	66,750	4,920	4,634
60,750	60,800	4,455	4,170	63,750	63,800	4,689	4,404	66,750	66,800	4,923	4,638
60,800	60,850	4,459	4,174	63,800	63,850	4,693	4,408	66,800	66,850	4,927	4,642
60,850	60,900	4,463	4,178	63,850	63,900	4,697	4,412	66,850	66,900	4,931	4,646
60,900	60,950	4,467	4,182	63,900	63,950	4,701	4,416	66,900	66,950	4,935	4,650
60,950	61,000	4,471	4,186	63,950	64,000	4,705	4,420	66,950	67,000	4,939	4,654
\$61,000				\$64,000				\$67,000			
61,000	61,050	4,475	4,190	64,000	64,050	4,709	4,424	67,000	67,050	4,943	4,658
61,050	61,100	4,479	4,194	64,050	64,100	4,713	4,428	67,050	67,100	4,947	4,662
61,100	61,150	4,483	4,198	64,100	64,150	4,717	4,432	67,100	67,150	4,951	4,666
61,150	61,200	4,487	4,202	64,150	64,200	4,721	4,436	67,150	67,200	4,955	4,670
61,200	61,250	4,491	4,205	64,200	64,250	4,725	4,439	67,200	67,250	4,959	4,673
61,250	61,300	4,494	4,209	64,250	64,300	4,728	4,443	67,250	67,300	4,962	4,677
61,300	61,350	4,498	4,213	64,300	64,350	4,732	4,447	67,300	67,350	4,966	4,681
61,350	61,400	4,502	4,217	64,350	64,400	4,736	4,451	67,350	67,400	4,970	4,685
61,400	61,450	4,506	4,221	64,400	64,450	4,740	4,455	67,400	67,450	4,974	4,689
61,450	61,500	4,510	4,225	64,450	64,500	4,744	4,459	67,450	67,500	4,978	4,693
61,500	61,550	4,514	4,229	64,500	64,550	4,748	4,463	67,500	67,550	4,982	4,697
61,550	61,600	4,518	4,233	64,550	64,600	4,752	4,467	67,550	67,600	4,986	4,701
61,600	61,650	4,522	4,237	64,600	64,650	4,756	4,471	67,600	67,650	4,990	4,705
61,650	61,700	4,526	4,241	64,650	64,700	4,760	4,475	67,650	67,700	4,994	4,709
61,700	61,750	4,530	4,244	64,700	64,750	4,764	4,478	67,700	67,750	4,998	4,712
61,750	61,800	4,533	4,248	64,750	64,800	4,767	4,482	67,750	67,800	5,001	4,716
61,800	61,850	4,537	4,252	64,800	64,850	4,771	4,486	67,800	67,850	5,005	4,720
61,850	61,900	4,541	4,256	64,850	64,900	4,775	4,490	67,850	67,900	5,009	4,724
61,900	61,950	4,545	4,260	64,900	64,950	4,779	4,494	67,900	67,950	5,013	4,728
61,950	62,000	4,549	4,264	64,950	65,000	4,783	4,498	67,950	68,000	5,017	4,732
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,553	4,268	65,000	65,050	4,787	4,502	68,000	68,050	5,021	4,736
62,050	62,100	4,557	4,272	65,050	65,100	4,791	4,506	68,050	68,100	5,025	4,740
62,100	62,150	4,561	4,276	65,100	65,150	4,795	4,510	68,100	68,150	5,029	4,744
62,150	62,200	4,565	4,280	65,150	65,200	4,799	4,514	68,150	68,200	5,033	4,748
62,200	62,250	4,569	4,283	65,200	65,250	4,803	4,517	68,200	68,250	5,037	4,751
62,250	62,300	4,572	4,287	65,250	65,300	4,806	4,521	68,250	68,300	5,040	4,755
62,300	62,350	4,576	4,291	65,300	65,350	4,810	4,525	68,300	68,350	5,044	4,759
62,350	62,400	4,580	4,295	65,350	65,400	4,814	4,529	68,350	68,400	5,048	4,763
62,400	62,450	4,584	4,299	65,400	65,450	4,818	4,533	68,400	68,450	5,052	4,767
62,450	62,500	4,588	4,303	65,450	65,500	4,822	4,537	68,450	68,500	5,056	4,771
62,500	62,550	4,592	4,307	65,500	65,550	4,826	4,541	68,500	68,550	5,060	4,775
62,550	62,600	4,596	4,311	65,550	65,600	4,830	4,545	68,550	68,600	5,064	4,779
62,600	62,650	4,600	4,315	65,600	65,650	4,834	4,549	68,600	68,650	5,068	4,783
62,650	62,700	4,604	4,319	65,650	65,700	4,838	4,553	68,650	68,700	5,072	4,787
62,700	62,750	4,608	4,322	65,700	65,750	4,842	4,556	68,700	68,750	5,076	4,790
62,750	62,800	4,611	4,326	65,750	65,800	4,845	4,560	68,750	68,800	5,079	4,794
62,800	62,850	4,615	4,330	65,800	65,850	4,849	4,564	68,800	68,850	5,083	4,798
62,850	62,900	4,619	4,334	65,850	65,900	4,853	4,568	68,850	68,900	5,087	4,802
62,900	62,950	4,623	4,338	65,900	65,950	4,857	4,572	68,900	68,950	5,091	4,806
62,950	63,000	4,627	4,342	65,950	66,000	4,861	4,576	68,950	69,000	5,095	4,810

*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	5,099	4,814	72,000	72,050	5,333	5,048	75,000	75,050	5,567	5,282
69,050	69,100	5,103	4,818	72,050	72,100	5,337	5,052	75,050	75,100	5,571	5,286
69,100	69,150	5,107	4,822	72,100	72,150	5,341	5,056	75,100	75,150	5,575	5,290
69,150	69,200	5,111	4,826	72,150	72,200	5,345	5,060	75,150	75,200	5,579	5,294
69,200	69,250	5,115	4,829	72,200	72,250	5,349	5,063	75,200	75,250	5,583	5,297
69,250	69,300	5,118	4,833	72,250	72,300	5,352	5,067	75,250	75,300	5,586	5,301
69,300	69,350	5,122	4,837	72,300	72,350	5,356	5,071	75,300	75,350	5,590	5,305
69,350	69,400	5,126	4,841	72,350	72,400	5,360	5,075	75,350	75,400	5,594	5,309
69,400	69,450	5,130	4,845	72,400	72,450	5,364	5,079	75,400	75,450	5,598	5,313
69,450	69,500	5,134	4,849	72,450	72,500	5,368	5,083	75,450	75,500	5,602	5,317
69,500	69,550	5,138	4,853	72,500	72,550	5,372	5,087	75,500	75,550	5,606	5,321
69,550	69,600	5,142	4,857	72,550	72,600	5,376	5,091	75,550	75,600	5,610	5,325
69,600	69,650	5,146	4,861	72,600	72,650	5,380	5,095	75,600	75,650	5,614	5,329
69,650	69,700	5,150	4,865	72,650	72,700	5,384	5,099	75,650	75,700	5,618	5,333
69,700	69,750	5,154	4,868	72,700	72,750	5,388	5,102	75,700	75,750	5,622	5,336
69,750	69,800	5,157	4,872	72,750	72,800	5,391	5,106	75,750	75,800	5,625	5,340
69,800	69,850	5,161	4,876	72,800	72,850	5,395	5,110	75,800	75,850	5,629	5,344
69,850	69,900	5,165	4,880	72,850	72,900	5,399	5,114	75,850	75,900	5,633	5,348
69,900	69,950	5,169	4,884	72,900	72,950	5,403	5,118	75,900	75,950	5,637	5,352
69,950	70,000	5,173	4,888	72,950	73,000	5,407	5,122	75,950	76,000	5,641	5,356
\$70,000				\$73,000				\$76,000			
70,000	70,050	5,177	4,892	73,000	73,050	5,411	5,126	76,000	76,050	5,645	5,360
70,050	70,100	5,181	4,896	73,050	73,100	5,415	5,130	76,050	76,100	5,649	5,364
70,100	70,150	5,185	4,900	73,100	73,150	5,419	5,134	76,100	76,150	5,653	5,368
70,150	70,200	5,189	4,904	73,150	73,200	5,423	5,138	76,150	76,200	5,657	5,372
70,200	70,250	5,193	4,907	73,200	73,250	5,427	5,141	76,200	76,250	5,661	5,375
70,250	70,300	5,196	4,911	73,250	73,300	5,430	5,145	76,250	76,300	5,664	5,379
70,300	70,350	5,200	4,915	73,300	73,350	5,434	5,149	76,300	76,350	5,668	5,383
70,350	70,400	5,204	4,919	73,350	73,400	5,438	5,153	76,350	76,400	5,672	5,387
70,400	70,450	5,208	4,923	73,400	73,450	5,442	5,157	76,400	76,450	5,676	5,391
70,450	70,500	5,212	4,927	73,450	73,500	5,446	5,161	76,450	76,500	5,680	5,395
70,500	70,550	5,216	4,931	73,500	73,550	5,450	5,165	76,500	76,550	5,684	5,399
70,550	70,600	5,220	4,935	73,550	73,600	5,454	5,169	76,550	76,600	5,688	5,403
70,600	70,650	5,224	4,939	73,600	73,650	5,458	5,173	76,600	76,650	5,692	5,407
70,650	70,700	5,228	4,943	73,650	73,700	5,462	5,177	76,650	76,700	5,696	5,411
70,700	70,750	5,232	4,946	73,700	73,750	5,466	5,180	76,700	76,750	5,700	5,414
70,750	70,800	5,235	4,950	73,750	73,800	5,469	5,184	76,750	76,800	5,703	5,418
70,800	70,850	5,239	4,954	73,800	73,850	5,473	5,188	76,800	76,850	5,707	5,422
70,850	70,900	5,243	4,958	73,850	73,900	5,477	5,192	76,850	76,900	5,711	5,426
70,900	70,950	5,247	4,962	73,900	73,950	5,481	5,196	76,900	76,950	5,715	5,430
70,950	71,000	5,251	4,966	73,950	74,000	5,485	5,200	76,950	77,000	5,719	5,434
\$71,000				\$74,000				\$77,000			
71,000	71,050	5,255	4,970	74,000	74,050	5,489	5,204	77,000	77,050	5,723	5,438
71,050	71,100	5,259	4,974	74,050	74,100	5,493	5,208	77,050	77,100	5,727	5,442
71,100	71,150	5,263	4,978	74,100	74,150	5,497	5,212	77,100	77,150	5,731	5,446
71,150	71,200	5,267	4,982	74,150	74,200	5,501	5,216	77,150	77,200	5,735	5,450
71,200	71,250	5,271	4,985	74,200	74,250	5,505	5,219	77,200	77,250	5,739	5,453
71,250	71,300	5,274	4,989	74,250	74,300	5,508	5,223	77,250	77,300	5,742	5,457
71,300	71,350	5,278	4,993	74,300	74,350	5,512	5,227	77,300	77,350	5,746	5,461
71,350	71,400	5,282	4,997	74,350	74,400	5,516	5,231	77,350	77,400	5,750	5,465
71,400	71,450	5,286	5,001	74,400	74,450	5,520	5,235	77,400	77,450	5,754	5,469
71,450	71,500	5,290	5,005	74,450	74,500	5,524	5,239	77,450	77,500	5,758	5,473
71,500	71,550	5,294	5,009	74,500	74,550	5,528	5,243	77,500	77,550	5,762	5,477
71,550	71,600	5,298	5,013	74,550	74,600	5,532	5,247	77,550	77,600	5,766	5,481
71,600	71,650	5,302	5,017	74,600	74,650	5,536	5,251	77,600	77,650	5,770	5,485
71,650	71,700	5,306	5,021	74,650	74,700	5,540	5,255	77,650	77,700	5,774	5,489
71,700	71,750	5,310	5,024	74,700	74,750	5,544	5,258	77,700	77,750	5,778	5,492
71,750	71,800	5,313	5,028	74,750	74,800	5,547	5,262	77,750	77,800	5,781	5,496
71,800	71,850	5,317	5,032	74,800	74,850	5,551	5,266	77,800	77,850	5,785	5,500
71,850	71,900	5,321	5,036	74,850	74,900	5,555	5,270	77,850	77,900	5,789	5,504
71,900	71,950	5,325	5,040	74,900	74,950	5,559	5,274	77,900	77,950	5,793	5,508
71,950	72,000	5,329	5,044	74,950	75,000	5,563	5,278	77,950	78,000	5,797	5,512

*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	5,801	5,516	81,000	81,050	6,035	5,750	84,000	84,050	6,269	5,984
78,050	78,100	5,805	5,520	81,050	81,100	6,039	5,754	84,050	84,100	6,273	5,988
78,100	78,150	5,809	5,524	81,100	81,150	6,043	5,758	84,100	84,150	6,277	5,992
78,150	78,200	5,813	5,528	81,150	81,200	6,047	5,762	84,150	84,200	6,281	5,996
78,200	78,250	5,817	5,531	81,200	81,250	6,051	5,765	84,200	84,250	6,285	5,999
78,250	78,300	5,820	5,535	81,250	81,300	6,054	5,769	84,250	84,300	6,288	6,003
78,300	78,350	5,824	5,539	81,300	81,350	6,058	5,773	84,300	84,350	6,292	6,007
78,350	78,400	5,828	5,543	81,350	81,400	6,062	5,777	84,350	84,400	6,296	6,011
78,400	78,450	5,832	5,547	81,400	81,450	6,066	5,781	84,400	84,450	6,300	6,015
78,450	78,500	5,836	5,551	81,450	81,500	6,070	5,785	84,450	84,500	6,304	6,019
78,500	78,550	5,840	5,555	81,500	81,550	6,074	5,789	84,500	84,550	6,308	6,023
78,550	78,600	5,844	5,559	81,550	81,600	6,078	5,793	84,550	84,600	6,312	6,027
78,600	78,650	5,848	5,563	81,600	81,650	6,082	5,797	84,600	84,650	6,316	6,031
78,650	78,700	5,852	5,567	81,650	81,700	6,086	5,801	84,650	84,700	6,320	6,035
78,700	78,750	5,856	5,570	81,700	81,750	6,090	5,804	84,700	84,750	6,324	6,038
78,750	78,800	5,859	5,574	81,750	81,800	6,093	5,808	84,750	84,800	6,327	6,042
78,800	78,850	5,863	5,578	81,800	81,850	6,097	5,812	84,800	84,850	6,331	6,046
78,850	78,900	5,867	5,582	81,850	81,900	6,101	5,816	84,850	84,900	6,335	6,050
78,900	78,950	5,871	5,586	81,900	81,950	6,105	5,820	84,900	84,950	6,339	6,054
78,950	79,000	5,875	5,590	81,950	82,000	6,109	5,824	84,950	85,000	6,343	6,058
\$79,000 Your tax is --				\$82,000 Your tax is --				\$85,000 Your tax is --			
79,000	79,050	5,879	5,594	82,000	82,050	6,113	5,828	85,000	85,050	6,347	6,062
79,050	79,100	5,883	5,598	82,050	82,100	6,117	5,832	85,050	85,100	6,351	6,066
79,100	79,150	5,887	5,602	82,100	82,150	6,121	5,836	85,100	85,150	6,355	6,070
79,150	79,200	5,891	5,606	82,150	82,200	6,125	5,840	85,150	85,200	6,359	6,074
79,200	79,250	5,895	5,609	82,200	82,250	6,129	5,843	85,200	85,250	6,363	6,077
79,250	79,300	5,898	5,613	82,250	82,300	6,132	5,847	85,250	85,300	6,366	6,081
79,300	79,350	5,902	5,617	82,300	82,350	6,136	5,851	85,300	85,350	6,370	6,085
79,350	79,400	5,906	5,621	82,350	82,400	6,140	5,855	85,350	85,400	6,374	6,089
79,400	79,450	5,910	5,625	82,400	82,450	6,144	5,859	85,400	85,450	6,378	6,093
79,450	79,500	5,914	5,629	82,450	82,500	6,148	5,863	85,450	85,500	6,382	6,097
79,500	79,550	5,918	5,633	82,500	82,550	6,152	5,867	85,500	85,550	6,386	6,101
79,550	79,600	5,922	5,637	82,550	82,600	6,156	5,871	85,550	85,600	6,390	6,105
79,600	79,650	5,926	5,641	82,600	82,650	6,160	5,875	85,600	85,650	6,394	6,109
79,650	79,700	5,930	5,645	82,650	82,700	6,164	5,879	85,650	85,700	6,398	6,113
79,700	79,750	5,934	5,648	82,700	82,750	6,168	5,882	85,700	85,750	6,402	6,116
79,750	79,800	5,937	5,652	82,750	82,800	6,171	5,886	85,750	85,800	6,405	6,120
79,800	79,850	5,941	5,656	82,800	82,850	6,175	5,890	85,800	85,850	6,409	6,124
79,850	79,900	5,945	5,660	82,850	82,900	6,179	5,894	85,850	85,900	6,413	6,128
79,900	79,950	5,949	5,664	82,900	82,950	6,183	5,898	85,900	85,950	6,417	6,132
79,950	80,000	5,953	5,668	82,950	83,000	6,187	5,902	85,950	86,000	6,421	6,136
\$80,000 Your tax is --				\$83,000 Your tax is --				\$86,000 Your tax is --			
80,000	80,050	5,957	5,672	83,000	83,050	6,191	5,906	86,000	86,050	6,425	6,140
80,050	80,100	5,961	5,676	83,050	83,100	6,195	5,910	86,050	86,100	6,429	6,144
80,100	80,150	5,965	5,680	83,100	83,150	6,199	5,914	86,100	86,150	6,433	6,148
80,150	80,200	5,969	5,684	83,150	83,200	6,203	5,918	86,150	86,200	6,437	6,152
80,200	80,250	5,973	5,687	83,200	83,250	6,207	5,921	86,200	86,250	6,441	6,155
80,250	80,300	5,976	5,691	83,250	83,300	6,210	5,925	86,250	86,300	6,444	6,159
80,300	80,350	5,980	5,695	83,300	83,350	6,214	5,929	86,300	86,350	6,448	6,163
80,350	80,400	5,984	5,699	83,350	83,400	6,218	5,933	86,350	86,400	6,452	6,167
80,400	80,450	5,988	5,703	83,400	83,450	6,222	5,937	86,400	86,450	6,456	6,171
80,450	80,500	5,992	5,707	83,450	83,500	6,226	5,941	86,450	86,500	6,460	6,175
80,500	80,550	5,996	5,711	83,500	83,550	6,230	5,945	86,500	86,550	6,464	6,179
80,550	80,600	6,000	5,715	83,550	83,600	6,234	5,949	86,550	86,600	6,468	6,183
80,600	80,650	6,004	5,719	83,600	83,650	6,238	5,953	86,600	86,650	6,472	6,187
80,650	80,700	6,008	5,723	83,650	83,700	6,242	5,957	86,650	86,700	6,476	6,191
80,700	80,750	6,012	5,726	83,700	83,750	6,246	5,960	86,700	86,750	6,480	6,194
80,750	80,800	6,015	5,730	83,750	83,800	6,249	5,964	86,750	86,800	6,483	6,198
80,800	80,850	6,019	5,734	83,800	83,850	6,253	5,968	86,800	86,850	6,487	6,202
80,850	80,900	6,023	5,738	83,850	83,900	6,257	5,972	86,850	86,900	6,491	6,206
80,900	80,950	6,027	5,742	83,900	83,950	6,261	5,976	86,900	86,950	6,495	6,210
80,950	81,000	6,031	5,746	83,950	84,000	6,265	5,980	86,950	87,000	6,499	6,214

*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				\$90,000				\$93,000			
Your tax is --				Your tax is --				Your tax is --			
87,000	87,050	6,503	6,218	90,000	90,050	6,737	6,452	93,000	93,050	6,971	6,686
87,050	87,100	6,507	6,222	90,050	90,100	6,741	6,456	93,050	93,100	6,975	6,690
87,100	87,150	6,511	6,226	90,100	90,150	6,745	6,460	93,100	93,150	6,979	6,694
87,150	87,200	6,515	6,230	90,150	90,200	6,749	6,464	93,150	93,200	6,983	6,698
87,200	87,250	6,519	6,233	90,200	90,250	6,753	6,467	93,200	93,250	6,987	6,701
87,250	87,300	6,522	6,237	90,250	90,300	6,756	6,471	93,250	93,300	6,990	6,705
87,300	87,350	6,526	6,241	90,300	90,350	6,760	6,475	93,300	93,350	6,994	6,709
87,350	87,400	6,530	6,245	90,350	90,400	6,764	6,479	93,350	93,400	6,998	6,713
87,400	87,450	6,534	6,249	90,400	90,450	6,768	6,483	93,400	93,450	7,002	6,717
87,450	87,500	6,538	6,253	90,450	90,500	6,772	6,487	93,450	93,500	7,006	6,721
87,500	87,550	6,542	6,257	90,500	90,550	6,776	6,491	93,500	93,550	7,010	6,725
87,550	87,600	6,546	6,261	90,550	90,600	6,780	6,495	93,550	93,600	7,014	6,729
87,600	87,650	6,550	6,265	90,600	90,650	6,784	6,499	93,600	93,650	7,018	6,733
87,650	87,700	6,554	6,269	90,650	90,700	6,788	6,503	93,650	93,700	7,022	6,737
87,700	87,750	6,558	6,272	90,700	90,750	6,792	6,506	93,700	93,750	7,026	6,740
87,750	87,800	6,561	6,276	90,750	90,800	6,795	6,510	93,750	93,800	7,029	6,744
87,800	87,850	6,565	6,280	90,800	90,850	6,799	6,514	93,800	93,850	7,033	6,748
87,850	87,900	6,569	6,284	90,850	90,900	6,803	6,518	93,850	93,900	7,037	6,752
87,900	87,950	6,573	6,288	90,900	90,950	6,807	6,522	93,900	93,950	7,041	6,756
87,950	88,000	6,577	6,292	90,950	91,000	6,811	6,526	93,950	94,000	7,045	6,760
\$88,000				\$91,000				\$94,000			
Your tax is --				Your tax is --				Your tax is --			
88,000	88,050	6,581	6,296	91,000	91,050	6,815	6,530	94,000	94,050	7,049	6,764
88,050	88,100	6,585	6,300	91,050	91,100	6,819	6,534	94,050	94,100	7,053	6,768
88,100	88,150	6,589	6,304	91,100	91,150	6,823	6,538	94,100	94,150	7,057	6,772
88,150	88,200	6,593	6,308	91,150	91,200	6,827	6,542	94,150	94,200	7,061	6,776
88,200	88,250	6,597	6,311	91,200	91,250	6,831	6,545	94,200	94,250	7,065	6,779
88,250	88,300	6,600	6,315	91,250	91,300	6,834	6,549	94,250	94,300	7,068	6,783
88,300	88,350	6,604	6,319	91,300	91,350	6,838	6,553	94,300	94,350	7,072	6,787
88,350	88,400	6,608	6,323	91,350	91,400	6,842	6,557	94,350	94,400	7,076	6,791
88,400	88,450	6,612	6,327	91,400	91,450	6,846	6,561	94,400	94,450	7,080	6,795
88,450	88,500	6,616	6,331	91,450	91,500	6,850	6,565	94,450	94,500	7,084	6,799
88,500	88,550	6,620	6,335	91,500	91,550	6,854	6,569	94,500	94,550	7,088	6,803
88,550	88,600	6,624	6,339	91,550	91,600	6,858	6,573	94,550	94,600	7,092	6,807
88,600	88,650	6,628	6,343	91,600	91,650	6,862	6,577	94,600	94,650	7,096	6,811
88,650	88,700	6,632	6,347	91,650	91,700	6,866	6,581	94,650	94,700	7,100	6,815
88,700	88,750	6,636	6,350	91,700	91,750	6,870	6,584	94,700	94,750	7,104	6,818
88,750	88,800	6,639	6,354	91,750	91,800	6,873	6,588	94,750	94,800	7,107	6,822
88,800	88,850	6,643	6,358	91,800	91,850	6,877	6,592	94,800	94,850	7,111	6,826
88,850	88,900	6,647	6,362	91,850	91,900	6,881	6,596	94,850	94,900	7,115	6,830
88,900	88,950	6,651	6,366	91,900	91,950	6,885	6,600	94,900	94,950	7,119	6,834
88,950	89,000	6,655	6,370	91,950	92,000	6,889	6,604	94,950	95,000	7,123	6,838
\$89,000				\$92,000				\$95,000			
Your tax is --				Your tax is --				Your tax is --			
89,000	89,050	6,659	6,374	92,000	92,050	6,893	6,608	95,000	95,050	7,127	6,842
89,050	89,100	6,663	6,378	92,050	92,100	6,897	6,612	95,050	95,100	7,131	6,846
89,100	89,150	6,667	6,382	92,100	92,150	6,901	6,616	95,100	95,150	7,135	6,850
89,150	89,200	6,671	6,386	92,150	92,200	6,905	6,620	95,150	95,200	7,139	6,854
89,200	89,250	6,675	6,389	92,200	92,250	6,909	6,623	95,200	95,250	7,143	6,857
89,250	89,300	6,678	6,393	92,250	92,300	6,912	6,627	95,250	95,300	7,146	6,861
89,300	89,350	6,682	6,397	92,300	92,350	6,916	6,631	95,300	95,350	7,150	6,865
89,350	89,400	6,686	6,401	92,350	92,400	6,920	6,635	95,350	95,400	7,154	6,869
89,400	89,450	6,690	6,405	92,400	92,450	6,924	6,639	95,400	95,450	7,158	6,873
89,450	89,500	6,694	6,409	92,450	92,500	6,928	6,643	95,450	95,500	7,162	6,877
89,500	89,550	6,698	6,413	92,500	92,550	6,932	6,647	95,500	95,550	7,166	6,881
89,550	89,600	6,702	6,417	92,550	92,600	6,936	6,651	95,550	95,600	7,170	6,885
89,600	89,650	6,706	6,421	92,600	92,650	6,940	6,655	95,600	95,650	7,174	6,889
89,650	89,700	6,710	6,425	92,650	92,700	6,944	6,659	95,650	95,700	7,178	6,893
89,700	89,750	6,714	6,428	92,700	92,750	6,948	6,662	95,700	95,750	7,182	6,896
89,750	89,800	6,717	6,432	92,750	92,800	6,951	6,666	95,750	95,800	7,185	6,900
89,800	89,850	6,721	6,436	92,800	92,850	6,955	6,670	95,800	95,850	7,189	6,904
89,850	89,900	6,725	6,440	92,850	92,900	6,959	6,674	95,850	95,900	7,193	6,908
89,900	89,950	6,729	6,444	92,900	92,950	6,963	6,678	95,900	95,950	7,197	6,912
89,950	90,000	6,733	6,448	92,950	93,000	6,967	6,682	95,950	96,000	7,201	6,916

*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				\$98,000			
Your tax is --				Your tax is --			
96,000	96,050	7,205	6,920	98,000	98,050	7,361	7,076
96,050	96,100	7,209	6,924	98,050	98,100	7,365	7,080
96,100	96,150	7,213	6,928	98,100	98,150	7,369	7,084
96,150	96,200	7,217	6,932	98,150	98,200	7,373	7,088
96,200	96,250	7,221	6,935	98,200	98,250	7,377	7,091
96,250	96,300	7,224	6,939	98,250	98,300	7,380	7,095
96,300	96,350	7,228	6,943	98,300	98,350	7,384	7,099
96,350	96,400	7,232	6,947	98,350	98,400	7,388	7,103
96,400	96,450	7,236	6,951	98,400	98,450	7,392	7,107
96,450	96,500	7,240	6,955	98,450	98,500	7,396	7,111
96,500	96,550	7,244	6,959	98,500	98,550	7,400	7,115
96,550	96,600	7,248	6,963	98,550	98,600	7,404	7,119
96,600	96,650	7,252	6,967	98,600	98,650	7,408	7,123
96,650	96,700	7,256	6,971	98,650	98,700	7,412	7,127
96,700	96,750	7,260	6,974	98,700	98,750	7,416	7,130
96,750	96,800	7,263	6,978	98,750	98,800	7,419	7,134
96,800	96,850	7,267	6,982	98,800	98,850	7,423	7,138
96,850	96,900	7,271	6,986	98,850	98,900	7,427	7,142
96,900	96,950	7,275	6,990	98,900	98,950	7,431	7,146
96,950	97,000	7,279	6,994	98,950	99,000	7,435	7,150
\$97,000				\$99,000			
Your tax is --				Your tax is --			
97,000	97,050	7,283	6,998	99,000	99,050	7,439	7,154
97,050	97,100	7,287	7,002	99,050	99,100	7,443	7,158
97,100	97,150	7,291	7,006	99,100	99,150	7,447	7,162
97,150	97,200	7,295	7,010	99,150	99,200	7,451	7,166
97,200	97,250	7,299	7,013	99,200	99,250	7,455	7,169
97,250	97,300	7,302	7,017	99,250	99,300	7,458	7,173
97,300	97,350	7,306	7,021	99,300	99,350	7,462	7,177
97,350	97,400	7,310	7,025	99,350	99,400	7,466	7,181
97,400	97,450	7,314	7,029	99,400	99,450	7,470	7,185
97,450	97,500	7,318	7,033	99,450	99,500	7,474	7,189
97,500	97,550	7,322	7,037	99,500	99,550	7,478	7,193
97,550	97,600	7,326	7,041	99,550	99,600	7,482	7,197
97,600	97,650	7,330	7,045	99,600	99,650	7,486	7,201
97,650	97,700	7,334	7,049	99,650	99,700	7,490	7,205
97,700	97,750	7,338	7,052	99,700	99,750	7,494	7,208
97,750	97,800	7,341	7,056	99,750	99,800	7,497	7,212
97,800	97,850	7,345	7,060	99,800	99,850	7,501	7,216
97,850	97,900	7,349	7,064	99,850	99,900	7,505	7,220
97,900	97,950	7,353	7,068	99,900	99,950	7,509	7,224
97,950	98,000	7,357	7,072	99,950	100,000	7,513	7,228

*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 \$7,513 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 \$7,228 plus 7.8% of the amount over \$100,000.

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