

# WHAT'S NEW FOR 2009

## GROCERY CREDIT INCREASES

The grocery credit is now \$40 per exemption if your taxable income is more than \$1,000 and \$60 per exemption if your taxable income is \$1,000 or less.

## DEDUCTION EXPANDED FOR CONTRIBUTIONS OF TECHNOLOGICAL EQUIPMENT

Donations made on or after January 1, 2009, to nonprofit private elementary or secondary schools will qualify for the technological equipment deduction.

## DIRECT DEPOSIT

You must check the box on Form 40, line 58, or Form 43, line 76 if your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States.

## NEW FORM – IDAHO K-1

Idaho has a new form for reporting the pass-through owners' share of Idaho adjustments, credits, credit recapture, etc. from the pass-through entity. Form ID K-1 provides detailed information on the owner's share of Idaho amounts the shareholder, partner, or beneficiary needs to complete the Idaho income tax return.

## NEW VOLUNTARY DONATION

Individuals can make a voluntary donation to the Idaho Foodbank Fund.

## CONFORMITY TO INTERNAL REVENUE CODE (IRC)

In general, Idaho law conforms to the IRC. This includes the federal law changes by the "Tax Extenders and Alternative Minimum Tax Relief Act of 2008" and the "American Recovery and Reinvestment Tax Act of 2009." As a result, Idaho conforms to the following federal provisions for 2009:

- Bonus first-year depreciation for purchases of qualified property.
- The increased IRC section 179 expensing amounts for depreciable assets.
- The additional standard deduction for real property taxes, qualified motor vehicle taxes, and disaster losses for non-itemizers.
- The deduction of qualified motor vehicle taxes as an itemized deduction.
- Temporary suspension of taxation of the first \$2,400 of federal unemployment compensation per recipient.

There are some continuing differences between Idaho and federal law. For example, Idaho has its own net operating loss (NOL) provisions. The carryback period for Idaho NOLs continues to be two years.

## ASSEMBLING THE RETURN

Assembling your return in the proper order ensures that your tax return is correctly processed. See Assembling the Return under General Information for the order to arrange the forms and schedules included in your return.



## SAVE A STAMP – FILE ONLINE!

### File your return online to get:

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

### To e-file:

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

## WHICH FORM TO USE

You must use Form 40 if you are a:

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

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

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

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

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

## GENERAL INFORMATION

### INFORMATION AND FORMS

If you need information or assistance, call or visit a Tax Commission office listed in this booklet.

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

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

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

### FILING REQUIREMENTS

#### Resident

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2009.

#### STATUS

#### GROSS INCOME

##### MARRIED:

- filing separate returns ..... \$ 3,650
- filing jointly, both spouses under 65 ..... \$ 18,700
- filing jointly, one spouse 65 or older ..... \$ 19,800
- filing jointly, both spouses 65 or older ..... \$ 20,900

##### HEAD OF HOUSEHOLD:

- under 65 ..... \$ 12,000
- 65 or older ..... \$ 13,400

##### SINGLE:

- under 65 ..... \$ 9,350
- 65 or older ..... \$ 10,750

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

- under 65 ..... \$ 15,050
- 65 or older ..... \$ 16,150

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

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

No. You must file a return if any of the following apply:

- Your unearned income was over \$950.
- Your earned income was over \$5,700.
- Your gross income was more than the larger of:
  - \$950, or
  - Your earned income (up to \$5,400) plus \$300.

Yes. You must file a return if any of the following apply:

- Your earned income was over \$7,100 (\$8,500 if 65 or older and blind).
- Your unearned income was over \$2,350 (\$3,750 if 65 or older and blind).
- Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$950, or</li> <li>• Your earned income (up to \$5,400) plus \$300.</li> </ul>	}	\$1,400 (\$2,800 if 65 or older and blind.)

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

No. You must file a return if any of the following apply:

- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
- Your unearned income was over \$950.
- Your earned income was over \$5,700.
- Your gross income was more than the larger of:
  - \$950, or
  - Your earned income (up to \$5,400) plus \$300

Yes. You must file a return if any of the following apply:

- Your earned income was over \$6,800 (\$7,900 if 65 or older and blind).
- Your unearned income was over \$2,050 (\$3,150 if 65 or older and blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
- Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$950, or</li> <li>• Your earned income (up to \$5,400) plus \$300.</li> </ul>	}	\$1,100 (\$2,200 if 65 or older and blind.)

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

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

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

# GENERAL INFORMATION

## AMENDED RETURNS

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

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

If you are amending Form 40EZ, use Form 40.

## AMERICAN INDIANS

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

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

## ASSEMBLING THE IDAHO INDIVIDUAL RETURN

To ensure the individual's tax return is correctly processed, attach all schedules and other forms in the following order:

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

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

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

## BONUS DEPRECIATION

### FOR PROPERTY PLACED IN SERVICE PRIOR TO 2008

If you are depreciating property for which you claimed the bonus depreciation for federal purposes:

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

### FOR PROPERTY PLACED IN SERVICE AFTER 2007

Idaho conforms to the federal bonus depreciation provisions. The amounts you use for federal will also be used for Idaho. No additional forms or computations are needed for Idaho.

## COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2009 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided. See the Allocation Worksheet in federal Publication 555.

## DECEDENT'S TAX RETURN

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

If your spouse died in 2009 and you didn't remarry in 2009, you can file a joint return. You can also file a joint return if your spouse died in 2010 before filing a 2009 return. A joint return should show your spouse's 2009 income before death and your income for all of 2009. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, he must also sign the return.

## GENERAL INFORMATION

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

### ESTIMATED TAX PAYMENTS

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

### EXTENSION OF TIME FOR FILING

If you can't file your Idaho state income taxes by April 15, you may be eligible to get an automatic six-month extension without filing a form.

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

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

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2010.

### 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, 2010, for the calendar year 2009, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

#### Where To File

Mail the return and payment to:

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

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

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

### INCOME

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

### GROSS INCOME

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

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

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

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

### INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 5% per year (rate effective for 2010.)

### MILITARY PERSONNEL

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

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

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

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

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

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

### Idaho resident on active duty stationed in Idaho

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

### 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 part of the year.

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

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

## GENERAL INFORMATION

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

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

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

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

### **Nonresident on active duty stationed in Idaho**

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

### **NET OPERATING LOSS (NOL)**

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

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

### **NONRESIDENT ALIENS**

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

### **PAYMENTS**

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

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

### **PENALTIES**

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

### **RECORDKEEPING**

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

### **REFUNDS WHEN NOT REQUIRED TO FILE**

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

### **REFUND SEIZURE**

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

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.

## GENERAL INFORMATION

- You are also an Idaho resident if the following are true:
  - You maintained a home in Idaho the entire year.
  - You spent more than 270 days in Idaho during the tax year.
- You are a nonresident if your permanent home is outside of Idaho all year.
- You are a part-year resident if you moved into or out of Idaho during the tax year. You are still a resident if:
  - You temporarily moved outside of Idaho, **or**
  - You moved back to Idaho after a temporary absence.

### SPECIAL-CASE IDAHO RESIDENTS

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

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2009.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

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

### SIGNATURES

You must sign your return. Your spouse also must sign if you file a joint return. If your return is prepared by a paid preparer, he

must enter his name, address, and identification number. If a taxpayer is deceased or can't sign his return, an authorized person may sign the return indicating his status or relationship. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space. If a taxpayer signs with an "X", his mark must be witnessed.

### TAX PREPARER CONTACT BOX

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

You are also authorizing the paid preparer to:

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

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

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

### TAX YEAR AND ACCOUNTING METHOD

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

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## FORM 40

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

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### GROCERY CREDIT REFUND ONLY

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

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 and 8.
- Write "**NRF**" on line 9.
- **Skip** lines 10 through 13.
- Complete line 14a if you or your spouse are age 65 or older.
- **Skip** lines 14b through 34.
- Cross through the \$10 on line 35, Permanent Building Fund, and write "NRF."
- **Skip** lines 36 through 45.
- Enter your grocery credit amount on line 46 using the grocery credit worksheet on page 10 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 47 through 58.
- **Skip** lines 59 through 62.
- Complete the bottom of Form 40 below line 62.

### HEADING

Write your name, address, and Social Security number (SSN) in the spaces provided. If filing a joint return, write the SSN of both you and your spouse.

If you don't have an SSN, 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 Tax Commission will contact you for the number.

Be sure that your return and Form(s) W-2 show the correct SSN. An error in your SSN 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 56 or a schedule showing the application of the loss.
3. Federal Amended - Attach a complete copy of your federal return.
4. Other - Attach an explanation.

### NEXT YEAR'S FORMS

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

### LINES 1 THROUGH 5 FILING STATUS

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

# FORM 40

## LINE 6 EXEMPTIONS

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

**Line 6a and 6b. Yourself and Spouse. CAUTION:** If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box "yourself" blank. Instead, check the box on line 14c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2009 and you are filing a joint return, you may claim the exemption for your spouse.

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

**Line 6d. Total 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 won't 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 37, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

## LINE 13 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (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 an NOL. If you check this box, you don't 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, 2010, you may consider yourself 65 on December 31, 2009. The boxes you check must match your federal return.

### LINE 14b BLIND

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

### LINE 14c CLAIMED DEPENDENT

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

## 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 any boxes on lines 14a through 14c;
- someone can claim you, or your spouse if filing jointly, as a dependent;

- you paid real estate taxes;\*
- you incurred a disaster loss; or\*
- you paid qualified motor vehicle taxes\*

use Federal Form 1040 Schedule L, Standard Deduction for Certain Filers as a worksheet, to calculate your standard deduction to be entered on line 18 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

\*If included on line 18, complete Form 39R, Part G.

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

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

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

If line 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 2009 and during the rest of the year you were a resident alien or a U.S. citizen.

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2009 and you and your spouse agree to be taxed on your combined worldwide income.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$166,800 (\$83,400 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount reported on your federal return.

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

1. Itemized deductions after federal limitation (federal Schedule A, line 29)..... \_\_\_\_\_
2. Itemized deductions prior to federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28) ..... \_\_\_\_\_
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point.  
(.66666 = .6667 = 66.67%) (Can't exceed 100%) \_\_\_\_\_ %
4. State and local income or general sales taxes reported on federal Schedule A ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 16 ..... \_\_\_\_\_

## LINE 20 EXEMPTIONS

Multiply \$3,650 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

## FORM 40

allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

- \$125,100 Married filing separate return
- \$250,200 Married filing joint return or qualifying widow(er)
- \$166,800 Single
- \$208,500 Head of household

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

### LINE 22 TAX

Enter the tax on this line. If line 21 is less than \$100,000, use the tax tables on page 35. If line 21 is \$100,000 or more, use the schedules on page 46. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

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

## CREDITS

### LINE 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.

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

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

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

### LINE 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, enter the amount computed on line 5, 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.

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

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho Commission for Libraries

### LINE 26 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, enter the amount computed on line 9, 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 and 25.

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

The qualified youth or rehabilitation facilities and their foundations are:

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

The following are the qualified centers for independent living:

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

### LINE 27 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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



# FORM 40

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

Any unused credit may be carried over five years.

## LINE 28 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 33 for specific instructions. Attach Form 44.

## OTHER TAXES

### LINE 31 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 32 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 32.

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

### LINE 33 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 34 for specific instructions. Attach Form 44.

### LINE 34 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

### LINE 35 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 aren't 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 don't qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

## DONATIONS

The donations on lines 37 through 43 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2010 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

### LINE 37 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

### LINE 38 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

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

### LINE 39 SPECIAL OLYMPICS IDAHO

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

### LINE 40 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

### LINE 41 AMERICAN RED CROSS OF GREATER IDAHO FUND

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

FORM 40

LINE 42 VETERANS SUPPORT FUND

Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans organizations throughout the state, assist homeless veterans programs in Idaho, promote and market the activities of the Office of Veterans Advocacy, develop an ongoing program for nurse recruitment and retention, supplement training for state and county service officers, and create an Idaho division of Veterans Services scholarship program to help veterans fund their education. Contact the Idaho Division of Veterans Services at (208) 246-8770.

LINE 43 IDAHO FOODBANK FUND

Contributions increase the availability of emergency food, information and support services for the 170,000 Idahoans at risk of hunger, including over 65,000 children. The Idaho Foodbank provides these services at no cost through direct-service programs and a network of partnerships with community nonprofit agencies, thanks to generous support from the food industry, government leaders, volunteers, corporations, and individuals. Donated funds are highly leveraged to provide food for seniors on fixed income, working poor families, and children who have difficulty in school because they don't have adequate meals. The Idaho Foodbank is leading the effort to end hunger in Idaho. Contact the Idaho Foodbank at (208) 336-9643 or www.idahofoodbank.org.

PAYMENTS AND OTHER CREDITS

LINE 46 GROCERY CREDIT

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

The credit is \$40 per exemption if your taxable income on line 21 is more than \$1,000. If your taxable income on line 21 is \$1,000 or less, the credit is \$60 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2009 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

MEMBERS OF THE ARMED FORCES

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 21. Enter the total computed grocery credit on line 46, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 46.

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 21 is \$1,000 or less.

Yourself:

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

If under 65, multiply line 1 by \$5.00. If qualified for the entire year, enter \$60

Spouse (if joint return):

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

If under 65, multiply line 3 by \$5.00. If qualified for the entire year, enter \$60

Resident dependents claimed on line 6c:

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

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. Enter total on line 46, Computed Amount

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 21 is more than \$1,000.

Yourself:

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

If under 65, multiply line 1 by \$3.33. If qualified for the entire year, enter \$40

Spouse (if joint return):

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

If under 65, multiply line 3 by \$3.33. If qualified for the entire year, enter \$40

Resident dependents claimed on line 6c:

- 5. Enter \$40 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$3.33
Number of qualified months X \$3.33
Number of qualified months X \$3.33
Number of qualified months X \$3.33

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. Enter total on line 46, Computed Amount

## FORM 40

### DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 46 and entering zero (0) in the column for line 46. The election is **irrevocable** and may not be changed on an amended return.

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 15, 2010.

### LINE 47 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

Complete and attach Idaho Form 39R. See instructions, page 25. You may claim this credit even if your gross income is less than the filing requirement.

### LINE 48 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 49 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.

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

### LINE 50 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2008 return.

## TAX DUE OR REFUND

### LINE 53 PENALTY AND INTEREST

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

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

If you pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date, but fail to file the return by the extended due date or pay the remaining tax

by the earlier of the date the return is filed or the extended due date, the following penalties will apply:

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

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

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

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

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

**Interest:** Interest is charged on the amount of tax due, line 52, from the original due date until paid. The rate for 2010 is 5%.

### LINE 54 TOTAL DUE

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

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

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

To pay by credit card, debit card or e-check, visit our Web site at [tax.idaho.gov](http://tax.idaho.gov).

### LINE 56 REFUND

Enter the amount of your overpayment shown on line 55 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

### LINE 57 ESTIMATED TAX

If you are filing an original return, subtract line 56 from line 55. The amount you enter will be applied to your 2010 tax and won't be refunded.

# FORM 40

## LINE 58 DIRECT DEPOSIT

Complete line 58 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 58. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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

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

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

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

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

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

A check example from ANYPLACE BANK, Anyplace, ID 10000. The check is payable to Paul Maple, Lilian Maple, 123 Main Street, Anyplace, ID 10000. The amount is \$1234. The routing number is 2502500251 and the account number is 1234. Arrows point from the labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER' to the respective fields on the check.

ROUTING NUMBER      ACCOUNT NUMBER

## AMENDED RETURN ONLY

Complete lines 59 through 62 only if you are filing this return as an amended return.

## LINE 59 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 54 is greater than zero, enter this amount on line 59. The amount from line 54 should be entered as a positive amount.

If line 54 is zero, enter the amount of overpayment that is shown on line 55 on line 59. The amount from line 55 should be entered as a negative amount.

# FORM 43

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

## GROCERY CREDIT REFUND ONLY

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

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

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

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 29.
- Write "**NRF**" on line 30, column A. Leave line 30, column B blank.
- **Skip** lines 31 through 33.
- Complete line 34a if you or your spouse are age 65 or older.
- **Skip** lines 34b through 54.
- Cross through the \$10 on line 55, Permanent Building Fund, and write "**NRF**."
- **Skip** lines 56 through 63.
- Enter your grocery credit amount on line 64 using the grocery credit worksheet on page 18 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 65 through 76.
- **Skip** lines 77 through 80.
- Complete the bottom of Form 43, page 1, below line 29.

## HEADING

Write your name, address, and Social Security number (SSN) in the spaces provided. If filing a joint return, write the SSN of both you and your spouse.

If you don't have an SSN, 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 Tax Commission will contact you for the number.

Be sure that your return and Form(s) W-2 show the correct SSN. An error in your SSN 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 56 or a schedule showing the application of the loss.
3. Federal Amended - Attach a complete copy of your federal return.
4. Other - Attach an explanation.

## NEXT YEAR'S FORMS

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

# FORM 43

## NONRESIDENT ALIEN

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

## RESIDENCY STATUS

Check the box that applies to your residency status for 2009. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2009. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 5 to determine your status.

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

## FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2009. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2009. Nonresidents don't respond to this question.

## CURRENT STATE OF RESIDENCE

Use the two letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2009, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

**Line 6a and 6b. Yourself and Spouse. CAUTION:** If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box for "yourself" blank. Instead, check the box on line 34c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2009 and you are filing a joint return, you may claim the exemption for your spouse.

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

**Line 6d. Total 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 won't 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 this form. 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" or visit our web site at [tax.idaho.gov](http://tax.idaho.gov). This publication will explain how to determine the amount of income that is taxable to Idaho.

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

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

If the wages on line 9 don't 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: Don't 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.

# FORM 43

## 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 32, or Form 1040A, line 17. Idaho's portion of the deduction for a federal health savings account included on federal Form 1040, line 25, and Idaho's portion of the Archer MSA deduction included on federal Form 1040, line 36 as a write-in adjustment coded MSA. Do not include the Archer MSA in the calculation of other deductions for Form 43, line 27.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal health savings account deduction is claimed \_\_\_\_\_
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources \_\_\_\_\_
3. Divide line 2 by line 1. (Can't exceed 100%) ..... %
4. Enter amounts from federal Form 1040, lines 25, 32, and the write-in adjustments written in left of line 36, coded MSA; or Form 1040A, line 17 \_\_\_\_\_
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 26. 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. (Can't exceed 100%) ..... %
4. Enter total moving expense from line 26, 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 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 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) \_\_\_\_\_
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) ..... %
4. From federal Form 1040, enter the total of lines 27, 28, and 29 \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 25 \_\_\_\_\_

## LINE 26 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

## LINE 27 OTHER DEDUCTIONS

Enter Idaho's portion of deductions for certain business expenses of reservists, performing artists, and fee-basis government officials deducted on federal Form 1040, line 24; alimony paid reported on federal Form 1040, line 31a; student loan interest deducted on federal Form 1040, line 33, or Form 1040A, line 18; tuition and fees deducted on federal Form 1040, line 34, or Form 1040A, line 19; domestic production activities deduction, Form 1040, line 35; and the write in adjustments, except for an Archer MSA deduction coded MSA, written in on the dotted line next to federal Form 1040, line 36. Your Idaho portion of an Archer MSA deduction would be reported on Form 43, line 23.

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. (Can't exceed 100%) ..... %
4. Enter amounts from federal Form 1040, lines 24, 31a, 33, 34, 35, and the write-in adjustments written in next to line 36, except for the write-in adjustment coded MSA; or from Form 1040A, lines 18 and 19 \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 27 \_\_\_\_\_

# FORM 43

## LINE 29 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK

Check the box on line 29 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback for an NOL. If you check this box, you don't need to 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 37, 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 34a 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, 2010, you may consider yourself 65 on December 31, 2009. The boxes you check must match your federal return.

### LINE 34b 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 34c CLAIMED DEPENDENT

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

## LINE 35-38 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 38, Form 43. However, if

- you check any boxes on lines 34a through 34c;
- someone can claim you, or your spouse if filing jointly, as a dependent;
- you paid real estate taxes\*;
- you incurred a disaster loss; or\*
- you paid qualified motor vehicle taxes\*

use Federal Form 1040 Schedule L, Standard Deduction for Certain Filers, as a worksheet to calculate your standard deduction to be entered on line 38 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

\*If included on line 38, complete Form 39NR, Part G.

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

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

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

If line 37 is more than line 38, you should use your itemized deductions on line 37. If line 38 is more than line 37, you should use your standard deduction on line 38.

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 2009. However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2009 and you and your spouse agree to be taxed on your combined worldwide income.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$166,800 (\$83,400 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount reported on your federal return.

Since state income or general sales taxes are affected by the limitation, your state income or general sales tax addback (line 36) must be reduced if your itemized deductions are limited. Adjust your state income or general sales tax addback as follows:

1. Itemized deductions after federal limitation (federal Schedule A, line 29) .....
2. Itemized deductions prior to federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28) .....
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point. (Can't exceed 100%) (.66666 = .6667 = 66.67%) .....
4. State and local income or general sales taxes reported on federal Schedule A .....
5. Multiply line 4 by line 3. Enter this amount on line 36 .....

## LINE 39 EXEMPTIONS

Multiply \$3,650 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 42, or Form 1040A, line 26.

- \$125,100 Married filing separate return
- \$250,200 Married filing joint return or qualifying widow(er)
- \$166,800 Single
- \$208,500 Head of household

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

## LINE 41 IDAHO PERCENTAGE

Divide the amount from line 33, Column B, by the amount from line 33, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%, or be less than zero.

## LINE 44 TAX

Enter the tax on this line. If line 43 is less than \$100,000, use the tax tables on page 35. If line 43 is \$100,000 or more, use the schedules on page 46. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

## CREDITS

### LINE 45 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must attach a

## FORM 43

copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

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

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

### LINE 46 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, enter the amount computed on line 5, 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 44,
- \$100 (\$200 on a joint return),
- the tax on line 44 less the amount on line 45.

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

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho Commission for Libraries

### LINE 47 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, enter the amount computed on line 9, 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 44,
- \$100 (\$200 on a joint return),
- the tax on line 44 less the amounts on lines 45 and 46.

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

The qualified youth or rehabilitation facilities and their foundations are:

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

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

The following are qualified centers for independent living:

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

### LINE 48 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

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

Any unused credit may be carried over five years.

### LINE 49 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 33 for specific instructions. Attach Form 44.

## OTHER TAXES

### LINE 51 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 52 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 52.

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



## FORM 43

### LINE 53 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 34 for specific instructions. Attach Form 44.

### LINE 54 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

### LINE 55 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 aren't 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 don't qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

## DONATIONS

The donations on lines 57 through 62 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2010 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

### LINE 57 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

### LINE 58 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

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

### LINE 59 SPECIAL OLYMPICS IDAHO

Contributions provide support for year-round sports training and competition for children and adults with developmental

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

### LINE 60 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

### LINE 61 AMERICAN RED CROSS OF IDAHO

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

### LINE 62 IDAHO FOODBANK FUND

Contributions increase the availability of emergency food, information and support services for the 170,000 Idahoans at risk of hunger, including over 65,000 children. The Idaho Foodbank provides these services at no cost through direct-service programs and a network of partnerships with community nonprofit agencies, thanks to generous support from the food industry, government leaders, volunteers, corporations, and individuals. Donated funds are highly leveraged to provide food for seniors on fixed income, working poor families, and children who have difficulty in school because they don't have adequate meals. The Idaho Foodbank is leading the effort to end hunger in Idaho. Contact the Idaho Foodbank at (208) 336-9643 or [www.idahofoodbank.org](http://www.idahofoodbank.org).

## PAYMENTS AND OTHER CREDITS

### LINE 64 GROCERY CREDIT

Nonresidents don't qualify for this credit.

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

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

The credit allowed for part-year residents can't exceed the amount on line 44 less line 45. Grocery credit isn't refunded to part-year residents.

The credit is \$40 per exemption if your taxable income on line 43 is more than \$1,000. If your taxable income on line 43 is \$1,000 or less, the credit is \$60 per exemption.

# FORM 43

You may claim an additional \$20 if you are age 65 or older on December 31, 2009 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 43. Enter the total computed grocery credit on line 64, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 64.

## GROCERY CREDIT WORKSHEET

**Use this worksheet when Idaho taxable income, line 43 is \$1,000 or less.**

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

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

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

Total credit allowed:

6. Add amounts on lines 2, 4 and 5 ..... \_\_\_\_\_
7. Enter tax. Line 44 less line 45 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 64, Computed Amount ..... \_\_\_\_\_

The grocery credit allowed for part-year residents can't exceed the amount on line 44 less line 45. The grocery credit isn't refunded to part-year residents.

## GROCERY CREDIT WORKSHEET

**Use this worksheet when Idaho taxable income, line 43 is more than \$1,000.**

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. If 65 or older, multiply line 1 by \$5.00. \_\_\_\_\_  
If under 65, multiply line 1 by \$3.33 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. If 65 or older, multiply line 3 by \$5.00. \_\_\_\_\_  
If under 65, multiply line 3 by \$3.33 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$40 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_\_ X \$3.33 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$3.33 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$3.33 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$3.33 ..... \_\_\_\_\_

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

Total credit allowed:

6. Add amounts on lines 2, 4 and 5 ..... \_\_\_\_\_
7. Enter tax. Line 44 less line 45 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 64, Computed Amount ..... \_\_\_\_\_

The grocery credit allowed for part-year residents can't exceed the amount on line 44 less line 45. The grocery credit isn't refunded to part-year residents.

## MEMBERS OF THE ARMED FORCES

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

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

## DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The election is made by checking the box on line 64 and entering zero (0) in the column for line 64. The election is **irrevocable** and may not be changed on an amended return.

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 15, 2010.

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

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

If either you or your spouse were a resident or an Idaho resident on active military duty outside Idaho and you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and you didn't include a deduction of \$1,000 per person on 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 66 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.

## FORM 43

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 67 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.

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

### LINE 68 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2008 return.

## TAX DUE OR REFUND

### LINE 71 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

**Interest:** Interest is charged on the amount of tax due, line 70, from the original due date until paid. The rate for 2010 is 5%.

### LINE 72 TOTAL DUE

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

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

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

To pay by credit card, debit card or e-check, visit our Web site at [tax.idaho.gov](http://tax.idaho.gov).

### LINE 74 REFUND

Enter the amount of your overpayment shown on line 73 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

### LINE 75 ESTIMATED TAX

If you are filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2010 tax and won't be refunded.

### LINE 76 DIRECT DEPOSIT

Complete line 76 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 76. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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

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

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

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

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

# FORM 43

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

Paul Maple  
Lilian Maple  
123 Main Street  
Anyplace, ID 10000

1234  
15-0000/0000

PAY TO THE ORDER OF \$

ANYPLACEBANK  
Anyplace, ID 10000

For

2502500251 2020 \*\*86\*\* 1234

ROUTING NUMBER ACCOUNT NUMBER

## AMENDED RETURN ONLY

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

### LINE 77 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 72 is greater than zero, enter this amount on line 77. The amount from line 72 should be entered as a positive amount.

If line 72 is zero, enter the amount of overpayment that is shown on line 73 on line 77. The amount from line 73 should be entered as a negative amount.

# FORM 39R

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

## PART A. ADDITIONS

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

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

This includes your distributive share of interest and dividends not taxable under the Internal Revenue Code from Form ID K-1, Part B, line 2. However, don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part B, line 3, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 5.

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 4. The amount added back is limited to your contributions during the previous 12 months.

### LINE 5 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

#### PARTNER AND SHAREHOLDER ADDITIONS

Include on this line your other additions from Form ID K-1, Part B, line 9.

### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 53, Form 40, and check the box for an ineligible withdrawal.

### EDUCATOR EXPENSES

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

## PART B. SUBTRACTIONS

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

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

If this is an amended return to claim an NOL carryback, enter the amount of the NOL carryback. Attach Form 56 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 isn't 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:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico

# FORM 39R

- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

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

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

This includes your distributive share from Form ID K-1, Part B, line 4, net of the expenses related to the federal obligations from Form ID K-1, Part B, line 5.

## LINE 4 INSULATION OF AN IDAHO RESIDENCE

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

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

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

## LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

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

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 2006, 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 5e can't be more than \$5,000.

## LINE 6 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2009. Don't include amounts paid by your employer or excluded from taxable income .....
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year .....
3. Enter excluded benefits from Part III of Form 2441 .....
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction .....
5. Enter your earned income .....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 .....
7. Enter the smallest of line 1, 4, 5, or 6 here and on line 6, Form 39R, Part B .....

Attach federal Form 2441, Child and Dependent Care Expenses, to your return.

## LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

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

Exempt payments from the Railroad Retirement Board include:

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

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

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

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

# FORM 39R

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

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System don't qualify for the deduction.
- **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 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 Tier I benefits paid under 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 2009 are:

**Married filing jointly:**

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

**Single:**

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

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

Include on this line your distributive share from Form ID K-1, Part B, line 8. The amount entered may not exceed the amount of the pass-through income less deductions of the entity making the contribution.

**LINE 10 IDAHO CAPITAL GAINS DEDUCTION**

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

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;

- 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
  - (d) Timber held for at least 24 months.

**NOTE:** Gains from the sale of stocks and other intangibles don't qualify.

Complete Idaho Form CG to compute your capital gains deduction.

**LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO**

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

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

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

**LINE 12 ADOPTION EXPENSES**

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

**LINE 13 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST**

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

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

Interest earned on the account is included on line 13, but only if included on 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.

## FORM 39R

### LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

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

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

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

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

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

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

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

### LINE 16 IDAHO LOTTERY WINNINGS

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

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

American Indians who are enrolled members of a federally recognized tribe, who live and work on a reservation can deduct all reservation sourced income received while living and working on the reservation, if the income is included on line 9, Form 40. Income earned off the reservation can't be deducted. Income earned on the reservation can't be deducted if you live off the reservation.

### LINE 18 HEALTH INSURANCE PREMIUMS

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

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

### IDAHO MEDICAL SAVINGS ACCOUNT

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

### SALARY REDUCTION PLANS

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

### BUSINESS DEDUCTIONS

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

### SOCIAL SECURITY MEDICARE A AND B

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

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

### IDAHO STANDARD DEDUCTION

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

### FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

# FORM 39R

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

## LINE 19 LONG-TERM CARE INSURANCE

You may deduct the amount you paid in premiums for qualified long-term care insurance that aren't otherwise deducted or accounted for. If you claimed a deduction for long-term care insurance on your federal Form 1040, Schedule A, calculate the long-term care insurance allowed as a deduction by using the worksheet in the instructions for line 18.

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

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

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

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

## LINE 20 WORKER'S COMPENSATION INSURANCE

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

## LINE 21 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation for federal purposes for property placed in service before 2008:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on line 21.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 6.

Don't enter any amounts for property placed in service after 2007.

## LINE 22 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions. Include on this line your distributive share of other subtractions from Form ID K-1, Part B, line 10.

## 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.

**LINE 2** Enter the amount of retirement benefits you (and your spouse) received under the Tier I 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 3** Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse received Canadian Social Security benefits that are included in your federal taxable income, include those amounts received.

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

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



## FORM 39R

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 aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

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

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

**LINE 7** Your allowable credit for tax paid to other states is the smaller of line 5 or line 6. Enter this amount on 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 didn't claim the \$1,000 deduction on line 15 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 line 15, Part B. 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 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 47, Form 40.

### **PART G. STANDARD DEDUCTION**

If the standard deduction reported on Idaho Form 40, line 18, includes real estate taxes, qualified motor vehicle taxes, or a disaster loss, complete Part G. Page 7 of these instructions provides information on calculating the standard deduction.

# 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 isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part B, line 2.

Column B: Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part B, line 2. Your apportioned share is usually the amount from Form ID K-1, Part B, line 2 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

For both Column A and B, don't include interest income or expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, lines 3 and 5.

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

### LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 2, Columns A and B. The amount added back is limited to your contributions during the previous 12 months.

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

### LINE 3 OTHER ADDITIONS

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

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

### FEDERAL NET OPERATING LOSS (NOL)

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

Column B: Enter any portion of the federal NOL carryforward or carryback 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 reported on federal Form 4972. The amount subject to Idaho tax includes the ordinary portion and the amount eligible for the federal capital gain election.

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

### PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A: Include the amount of other additions included on Form ID K-1, Part B, line 9.

Column B: Include your apportioned share of other additions from Form ID K-1, Part B, line 9. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 9 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 71, Form 43, and check the box for an ineligible withdrawal.

### EDUCATOR EXPENSES

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

## PART B. SUBTRACTIONS

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

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

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

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

### LINE 2 STATE INCOME TAX REFUND

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

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

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

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

# FORM 39NR

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

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

**Column A:** Enter the interest income you received from obligations of the U.S. Government if included on line 8a, federal Form 1040 or line 8a, federal Form 1040A. Your distributive share from Form ID K-1, Part B, line 4 net of the expenses related to the federal obligations from Form ID K-1, Part B, line 5 should already be included on federal Form 1040 or federal Form 1040A.

**Column B:** Enter on this line the interest and related expenses included as part of Form 43, line 29, Idaho Adjusted Gross income. This includes your apportioned share of interest from Form ID K-1, Part B, line 4 less expenses relating to U.S. interest on Form ID K-1, Part B, line 5. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 4 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

### LINE 4 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2009. Don't include amounts paid by your employer ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year ..... \_\_\_\_\_
3. Enter excluded benefits from Part III, Form 2441 ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of line 1, 4, 5, or 6 here and on 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. (Can't exceed 100%) ..... \_\_\_\_\_%
11. Multiply line 7 by line 10. Enter this amount here and on line 4, Part B, Column B, Form 39NR .... \_\_\_\_\_

Attach federal Form 2441, Child and Dependent Care Expenses, to your return.

### LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

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

Exempt payments from the Railroad Retirement Board include:

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

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

Enter the taxable amount of railroad benefits shown on your federal Form 1040, line 16b, or Form 1040A, line 12b. Don't enter the amount reported on 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 6 IDAHO CAPITAL GAINS DEDUCTION

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

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

**NOTE:** Gains from the sale of stocks and other intangibles don't qualify.

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

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

**Columns A and B:** If you are serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days, your active duty military wages for service outside of Idaho aren't subject to Idaho tax. The continuous 120 days don't have to be in the same tax year. This deduction applies to an Idaho part-year resident who reported the military wages earned outside Idaho as Idaho income on line 9, Form 43.

Enter the amount of wages in Column A and B, line 7, if included on line 9, Form 43. Do not include military wages earned while stationed in Idaho. Your wage and tax statement (W-2) doesn't show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making the computation. Attach a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you have been called into full-time duty for 120 days or more. If you are a

# FORM 39NR

commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 7.

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

Any interest earned on the account is included on line 8, but only if included on 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 Upromise Investments, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529.

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

## LINE 10 ADOPTION EXPENSES

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

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

1. Total Idaho income from 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. (Can't exceed 100%) ..... \_\_\_\_\_%
4. Total adoption expenses from line 10, Column A ..... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B ..... \_\_\_\_\_

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

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

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

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

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
  - 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 aren't support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance and food consumed on the premises. The amounts entered in Columns A and B must be the same.

## LINE 12 IDAHO LOTTERY WINNINGS

Columns A and B: Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on 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: Don't enter anything in Column A.

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

## LINE 14 WORKER'S COMPENSATION INSURANCE

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

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

# FORM 39NR

## LINE 15 PARTNERS AND SHAREHOLDERS

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

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

## LINE 16 INSULATION OF IDAHO RESIDENCE

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

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

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

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

## LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

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

Columns A and B: Include your distributive share from Form ID K-1, Part B, line 8. The deduction from a pass-through entity may not exceed the amount of pass-through income less deductions of the entity making the contribution.

## LINE 18 HEALTH INSURANCE PREMIUMS

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

# FORM 39NR

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. (Can't exceed 100%) .... \_\_\_\_\_ %
4. Enter the amount from Form 39NR, line 18, Column A ..... \_\_\_\_\_
5. Allowable Idaho deduction. Multiply line 4 by line 3 ..... \_\_\_\_\_

## LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

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 1040A ..... \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) .... \_\_\_\_\_ %
4. Enter the amount from Form 39NR, line 19, Column A ..... \_\_\_\_\_
5. Allowable Idaho deduction. Multiply line 4 by line 3 ..... \_\_\_\_\_

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

Qualifying devices include:

- a system using solar radiation, wind or geothermal resource primarily to provide heating or cooling, to produce electrical power, or any combination thereof
- a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource but not an air-to-air heat pump unless it uses geothermal resources as part of the system
- a natural gas or propane heating unit that replaces a noncertified wood stove

- an Environmental Protection Agency (EPA)-certified wood stove or pellet stove meeting the most current industry and state standards that replaces a noncertified wood stove

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

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

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 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2006, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

## LINE 22 RETIREMENT BENEFITS DEDUCTION

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

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

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System don't qualify for the deduction.
- **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 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 Tier I Federal Railroad Retirement Act.

The maximum amounts that may be deducted for 2009 are:

### Married filing jointly:

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

### Single:

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

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

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

# FORM 39NR

**LINE 22b** Enter the amount of Tier I 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.

**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 for federal purposes for property placed in service before 2008:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on line 24.

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

Don't enter any amounts for property placed in service after 2007.

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

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

Column A: If you are a partner in a partnership or shareholder in an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 6.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 6. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 6 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 29, Idaho Adjusted Gross Income.

## LINE 25 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowed. See the instructions for Itemized or Standard Deductions. Do not include other subtractions from Form ID K-1, Part B, line 10 on this line. Include Form ID K-1, Part B, line 10 other subtractions on line 15.

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

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

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

Use this section to compute the credit. You must 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 Form ID K-1 or the schedule received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

**LINE 1** Enter your Idaho adjusted income from line 33, 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 aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

**LINE 4** Enter the tax shown on line 44, Form 43.

**LINE 5** Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example .6666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

# FORM 39NR

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

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

**LINE 10** Your allowable credit for income tax paid to other states is the smaller of line 6 or line 9. Enter this amount on line 45, 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 Form ID K-1 or the schedule you received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

**LINE 1** Enter the tax shown on line 44, 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 aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

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

**LINE 3** Enter your Idaho adjusted income from line 33, Column B, Form 43.

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

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

**LINE 7** Your allowable credit for income tax paid to other states is the smaller of line 5 or line 6. Enter this amount on line 45, 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 didn't claim the \$1,000 deduction on line 11 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability including yourself and your spouse. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

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

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

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

**LINE 4** Enter the total on line 65, Form 43.

## **PART G. STANDARD DEDUCTION**

If the standard deduction reported on Idaho Form 43, line 38, includes real estate taxes, qualified motor vehicle taxes, or a disaster loss, complete Part G. Page 15 of these instructions provides information on calculating the standard deduction.



# FORM 44

## IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

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

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

### PART I. BUSINESS INCOME TAX CREDITS

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

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

- Broadband equipment investment credit
- Incentive investment tax credit

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

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

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

**Credit Allowed:** If you claimed or earned the credit for qualifying new employees, enter the allowable credit computed on Form 55, Part III, line 7. Otherwise, enter the credit allowed computed on Form 49, Part II, line 8.

**Carryover:** If you claimed or earned the credit for qualifying new employees, enter the amount of credit available less the allowable credit: Form 55, Part III, line 6a less the amount on line 7. Otherwise, enter the credit available less the credit allowed: Form 49, Part II, line 7 less the amount on line 8.

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

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

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

Product is any manufactured material that is composed of at least 50% of postconsumer or postindustrial waste and offered for sale.

Product doesn't include shredded material unless it is incorporated directly into the manufacturing process.

Postconsumer waste or postindustrial waste includes only glass, paper, or plastic that have been, or would have been, disposed of as solid waste. It doesn't include radioactive or hazardous waste.

Attach a schedule showing your computations, listing the qualified equipment, identifying the postconsumer or postindustrial waste products, and identifying the newly manufactured products.

**Credit Allowed:** If you claimed or earned the credit for qualifying new employees, enter the allowable credit computed on Form 55,

Part III, line 11. Otherwise, enter the smallest of:

- \$30,000
- 20% of the cost to purchase qualified equipment plus the amount of credit carried forward, or
- tax available:
  - If filing Form 40, the tax on line 22 less the amounts on lines 24, 25, 26, and Form 44, Part I, line 1
  - If filing Form 43, the tax on line 44 less the amounts on lines 45, 46, 47, and Form 44, Part I, line 1

**Carryover:** Enter the amount of credit available less the amount allowed. Attach a schedule showing your computations. You may carry forward the unused portion of the credit up to seven years.

#### LINE 3 PROMOTER SPONSORED EVENT CREDIT

If you issued temporary sales tax permits to participants of a promoter sponsored event on behalf of the Tax Commission, you may claim a \$1 credit for each temporary permit issued during the tax year. Promoter sponsored events include swap meets, flea markets, gun shows, and fairs. You must have filed Form ST-124 with the Tax Commission to qualify for the credit.

**Credit Allowed:** If you claimed or earned the credit for qualifying new employees, enter the allowable credit computed on Form 55, Part III, line 13. Otherwise, enter the smaller of:

- \$1 for each temporary permit issued during the tax year, or
- tax available:
  - If filing Form 40, the tax on line 22 less the amounts on lines 24, 25, 26, and Form 44, Part I, lines 1 and 2
  - If filing Form 43, the tax on line 44 less the amounts on lines 45, 46, 47, and Form 44, Part I, lines 1 and 2

#### LINE 4 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees.

**Credit Allowed:** Enter the allowable credit computed on Form 55, Part III, line 15. Attach Form 55.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 55, Part III, line 34.

#### LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

**Credit Allowed:** Enter the credit allowed computed on Form 67, line 29. Attach Form 67.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 67, line 30.

#### LINE 6 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

**Credit Allowed:** Enter the credit allowed computed on Form 68, line 18. Attach Form 68.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 68, line 19.

#### LINE 7 INCENTIVE INVESTMENT TAX CREDIT

You may claim this credit if you have incentive investment tax credit carryover from the tax year beginning in 2001 or received the credit by transfer or unitary sharing.

# FORM 44

**Credit Allowed:** Enter the credit allowed computed on Form 69, line 16. Attach Form 69.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 69, line 17.

## LINE 8 SMALL EMPLOYER INVESTMENT TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have acquired an asset for use in your business that otherwise qualifies for the investment tax credit (ITC).

**Credit Allowed:** Enter the credit allowed computed on Form 83, line 28. Attach Form 83.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 83, line 29.

## LINE 9 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have acquired real property improvements for use in your business at the project site during the project period.

**Credit Allowed:** Enter the credit allowed computed on Form 84, line 26. Attach Form 84.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 84, line 27.

## LINE 10 SMALL EMPLOYER NEW JOBS TAX CREDIT

You may claim this credit if you have certified by filing Form 89SE that you have met or will meet the tax incentive criteria for this credit and you have qualified new employees at the project site during the project period.

**Credit Allowed:** Enter the credit allowed computed on Form 85, line 35. Attach Form 85.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 85, line 36.

## LINE 11 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you placed in service qualified infrastructure used to sell biofuel, it may qualify for the biofuel infrastructure investment tax credit.

**Credit Allowed:** Enter the credit allowed computed on Form 71, line 30. Attach Form 71.

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 71, line 31.

## PART II. TAX FROM RECAPTURE OF INCOME TAX CREDITS

### LINE 1 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed an ITC on property that ceases to qualify before the end of the five-year recapture period, you must compute the ITC recapture. This includes property moved outside of Idaho.

Enter the amount from Form 49R, Part III, line 15. Attach Form 49R.

### LINE 2 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Enter the amount from Form 68R, Part III, line 15. Attach Form 68R.

### LINE 3 TAX FROM RECAPTURE OF SMALL EMPLOYER INVESTMENT TAX CREDIT

If you have claimed a small employer investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the small employer investment tax credit recapture. This includes property moved outside of Idaho.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 83R, Part III, line 15. Attach Form 83R.

### LINE 4 TAX FROM RECAPTURE OF SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

If you have claimed a small employer real property improvement tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute the small employer real property improvement tax credit recapture.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 84R, Part III, line 15. Attach Form 84R.

### LINE 5 TAX FROM RECAPTURE OF SMALL EMPLOYER NEW JOBS TAX CREDIT

If you have claimed a small employer new jobs tax credit and you failed to maintain the required level of new employees for the entire five-year recapture period, you must compute the small employer new jobs tax credit recapture.

You must also compute recapture if you failed to meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

Enter the amount from Form 85R, line 13. Attach Form 85R.

### LINE 6 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you have claimed a biofuel infrastructure investment tax credit on property that ceases to qualify before the end of the five-year recapture period, you must compute biofuel infrastructure investment tax credit recapture. This includes property no longer used to sell biofuel in Idaho.

Enter the amount from Form 71R, Part III, line 15. Attach Form 71R.

These instructions don't provide a comprehensive explanation of Idaho tax laws or rules.

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

# TAX TABLES

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

If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 46.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 21, Form 40, or line 43, Form 43, 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 \$1,422. This is the tax amount they must write on line 22, Form 40, or line 44, Form 43.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
Your tax is --			
25,300	25,350	1,646	1,418
25,350	25,400	1,650	1,422
25,400	25,450	1,654	1,426

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b> Your tax is --				<b>\$2,000</b> Your tax is --				<b>\$4,000</b> Your tax is --			
0	50	0	0	2,000	2,050	46	32	4,000	4,050	126	92
50	100	1	1	2,050	2,100	48	33	4,050	4,100	129	94
100	150	2	2	2,100	2,150	50	34	4,100	4,150	131	96
150	200	3	3	2,150	2,200	52	35	4,150	4,200	134	97
200	250	4	4	2,200	2,250	54	36	4,200	4,250	136	99
250	300	4	4	2,250	2,300	55	36	4,250	4,300	139	101
300	350	5	5	2,300	2,350	57	37	4,300	4,350	141	103
350	400	6	6	2,350	2,400	59	38	4,350	4,400	144	105
400	450	7	7	2,400	2,450	61	39	4,400	4,450	146	106
450	500	8	8	2,450	2,500	63	40	4,450	4,500	149	108
500	550	8	8	2,500	2,550	64	40	4,500	4,550	152	110
550	600	9	9	2,550	2,600	66	41	4,550	4,600	154	112
600	650	10	10	2,600	2,650	68	42	4,600	4,650	157	114
650	700	11	11	2,650	2,700	70	43	4,650	4,700	159	115
700	750	12	12	2,700	2,750	72	45	4,700	4,750	162	117
750	800	12	12	2,750	2,800	74	47	4,750	4,800	164	119
800	850	13	13	2,800	2,850	76	49	4,800	4,850	167	121
850	900	14	14	2,850	2,900	78	51	4,850	4,900	169	123
900	950	15	15	2,900	2,950	80	52	4,900	4,950	172	124
950	1,000	16	16	2,950	3,000	82	54	4,950	5,000	174	126
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	84	56	5,000	5,050	177	128
1,050	1,100	17	17	3,050	3,100	86	58	5,050	5,100	180	130
1,100	1,150	18	18	3,100	3,150	88	60	5,100	5,150	182	132
1,150	1,200	19	19	3,150	3,200	91	61	5,150	5,200	185	133
1,200	1,250	20	20	3,200	3,250	93	63	5,200	5,250	187	135
1,250	1,300	20	20	3,250	3,300	95	65	5,250	5,300	190	137
1,300	1,350	21	21	3,300	3,350	97	67	5,300	5,350	193	139
1,350	1,400	23	22	3,350	3,400	99	69	5,350	5,400	196	141
1,400	1,450	25	23	3,400	3,450	101	70	5,400	5,450	199	143
1,450	1,500	27	24	3,450	3,500	103	72	5,450	5,500	202	145
1,500	1,550	28	24	3,500	3,550	105	74	5,500	5,550	205	147
1,550	1,600	30	25	3,550	3,600	107	76	5,550	5,600	208	149
1,600	1,650	32	26	3,600	3,650	109	78	5,600	5,650	211	151
1,650	1,700	34	27	3,650	3,700	111	79	5,650	5,700	214	153
1,700	1,750	36	28	3,700	3,750	113	81	5,700	5,750	217	155
1,750	1,800	37	28	3,750	3,800	115	83	5,750	5,800	220	158
1,800	1,850	39	29	3,800	3,850	117	85	5,800	5,850	223	160
1,850	1,900	41	30	3,850	3,900	119	87	5,850	5,900	226	162
1,900	1,950	43	31	3,900	3,950	121	88	5,900	5,950	229	164
1,950	2,000	45	32	3,950	4,000	123	90	5,950	6,000	232	166

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b> Your tax is --				<b>\$9,000</b> Your tax is --				<b>\$12,000</b> Your tax is --			
6,000	6,050	235	168	9,000	9,050	443	302	12,000	12,050	662	469
6,050	6,100	238	170	9,050	9,100	446	304	12,050	12,100	666	472
6,100	6,150	242	172	9,100	9,150	450	307	12,100	12,150	669	475
6,150	6,200	245	174	9,150	9,200	453	309	12,150	12,200	673	478
6,200	6,250	248	176	9,200	9,250	457	312	12,200	12,250	677	481
6,250	6,300	251	178	9,250	9,300	460	314	12,250	12,300	680	485
6,300	6,350	254	180	9,300	9,350	464	317	12,300	12,350	684	488
6,350	6,400	257	182	9,350	9,400	467	320	12,350	12,400	688	491
6,400	6,450	260	184	9,400	9,450	471	322	12,400	12,450	692	494
6,450	6,500	263	186	9,450	9,500	475	325	12,450	12,500	695	497
6,500	6,550	266	188	9,500	9,550	478	327	12,500	12,550	699	500
6,550	6,600	269	190	9,550	9,600	482	330	12,550	12,600	703	503
6,600	6,650	272	192	9,600	9,650	485	332	12,600	12,650	706	506
6,650	6,700	276	194	9,650	9,700	489	335	12,650	12,700	710	509
6,700	6,750	279	196	9,700	9,750	492	337	12,700	12,750	714	512
6,750	6,800	283	199	9,750	9,800	496	340	12,750	12,800	717	515
6,800	6,850	286	201	9,800	9,850	499	343	12,800	12,850	721	518
6,850	6,900	290	203	9,850	9,900	503	345	12,850	12,900	725	521
6,900	6,950	294	205	9,900	9,950	507	348	12,900	12,950	729	524
6,950	7,000	297	207	9,950	10,000	510	350	12,950	13,000	732	527
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	301	209	10,000	10,050	514	353	13,000	13,050	736	530
7,050	7,100	304	211	10,050	10,100	518	355	13,050	13,100	740	533
7,100	7,150	308	213	10,100	10,150	521	358	13,100	13,150	743	536
7,150	7,200	311	215	10,150	10,200	525	360	13,150	13,200	747	539
7,200	7,250	315	217	10,200	10,250	529	363	13,200	13,250	751	543
7,250	7,300	318	219	10,250	10,300	532	365	13,250	13,300	754	546
7,300	7,350	322	221	10,300	10,350	536	368	13,300	13,350	758	550
7,350	7,400	325	223	10,350	10,400	540	371	13,350	13,400	762	553
7,400	7,450	329	225	10,400	10,450	544	373	13,400	13,450	766	557
7,450	7,500	333	227	10,450	10,500	547	376	13,450	13,500	769	561
7,500	7,550	336	229	10,500	10,550	551	378	13,500	13,550	773	564
7,550	7,600	340	231	10,550	10,600	555	381	13,550	13,600	777	568
7,600	7,650	343	233	10,600	10,650	558	384	13,600	13,650	780	571
7,650	7,700	347	235	10,650	10,700	562	387	13,650	13,700	784	575
7,700	7,750	350	237	10,700	10,750	566	390	13,700	13,750	788	578
7,750	7,800	354	240	10,750	10,800	569	393	13,750	13,800	791	582
7,800	7,850	357	242	10,800	10,850	573	396	13,800	13,850	795	585
7,850	7,900	361	244	10,850	10,900	577	399	13,850	13,900	799	589
7,900	7,950	365	246	10,900	10,950	581	402	13,900	13,950	803	592
7,950	8,000	368	248	10,950	11,000	584	405	13,950	14,000	806	596
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	372	251	11,000	11,050	588	408	14,000	14,050	810	600
8,050	8,100	375	253	11,050	11,100	592	411	14,050	14,100	814	603
8,100	8,150	379	256	11,100	11,150	595	414	14,100	14,150	817	607
8,150	8,200	382	258	11,150	11,200	599	417	14,150	14,200	821	610
8,200	8,250	386	261	11,200	11,250	603	420	14,200	14,250	825	614
8,250	8,300	389	263	11,250	11,300	606	424	14,250	14,300	828	617
8,300	8,350	393	266	11,300	11,350	610	427	14,300	14,350	832	621
8,350	8,400	396	269	11,350	11,400	614	430	14,350	14,400	836	624
8,400	8,450	400	271	11,400	11,450	618	433	14,400	14,450	840	628
8,450	8,500	404	274	11,450	11,500	621	436	14,450	14,500	843	632
8,500	8,550	407	276	11,500	11,550	625	439	14,500	14,550	847	635
8,550	8,600	411	279	11,550	11,600	629	442	14,550	14,600	851	639
8,600	8,650	414	281	11,600	11,650	632	445	14,600	14,650	854	642
8,650	8,700	418	284	11,650	11,700	636	448	14,650	14,700	858	646
8,700	8,750	421	286	11,700	11,750	640	451	14,700	14,750	862	649
8,750	8,800	425	289	11,750	11,800	643	454	14,750	14,800	865	653
8,800	8,850	428	292	11,800	11,850	647	457	14,800	14,850	869	656
8,850	8,900	432	294	11,850	11,900	651	460	14,850	14,900	873	660
8,900	8,950	436	297	11,900	11,950	655	463	14,900	14,950	877	663
8,950	9,000	439	299	11,950	12,000	658	466	14,950	15,000	880	667

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$15,000</b> Your tax is --				<b>\$18,000</b> Your tax is --				<b>\$21,000</b> Your tax is --			
15,000	15,050	884	671	18,000	18,050	1,106	884	21,000	21,050	1,328	1,100
15,050	15,100	888	674	18,050	18,100	1,110	887	21,050	21,100	1,332	1,104
15,100	15,150	891	678	18,100	18,150	1,113	891	21,100	21,150	1,335	1,107
15,150	15,200	895	681	18,150	18,200	1,117	894	21,150	21,200	1,339	1,111
15,200	15,250	899	685	18,200	18,250	1,121	898	21,200	21,250	1,343	1,115
15,250	15,300	902	688	18,250	18,300	1,124	901	21,250	21,300	1,346	1,119
15,300	15,350	906	692	18,300	18,350	1,128	905	21,300	21,350	1,350	1,122
15,350	15,400	910	695	18,350	18,400	1,132	908	21,350	21,400	1,354	1,126
15,400	15,450	914	699	18,400	18,450	1,136	912	21,400	21,450	1,358	1,130
15,450	15,500	917	703	18,450	18,500	1,139	916	21,450	21,500	1,361	1,133
15,500	15,550	921	706	18,500	18,550	1,143	919	21,500	21,550	1,365	1,137
15,550	15,600	925	710	18,550	18,600	1,147	923	21,550	21,600	1,369	1,141
15,600	15,650	928	713	18,600	18,650	1,150	926	21,600	21,650	1,372	1,144
15,650	15,700	932	717	18,650	18,700	1,154	930	21,650	21,700	1,376	1,148
15,700	15,750	936	720	18,700	18,750	1,158	933	21,700	21,750	1,380	1,152
15,750	15,800	939	724	18,750	18,800	1,161	937	21,750	21,800	1,383	1,156
15,800	15,850	943	727	18,800	18,850	1,165	940	21,800	21,850	1,387	1,159
15,850	15,900	947	731	18,850	18,900	1,169	944	21,850	21,900	1,391	1,163
15,900	15,950	951	734	18,900	18,950	1,173	947	21,900	21,950	1,395	1,167
15,950	16,000	954	738	18,950	19,000	1,176	951	21,950	22,000	1,398	1,170
<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
16,000	16,050	958	742	19,000	19,050	1,180	955	22,000	22,050	1,402	1,174
16,050	16,100	962	745	19,050	19,100	1,184	958	22,050	22,100	1,406	1,178
16,100	16,150	965	749	19,100	19,150	1,187	962	22,100	22,150	1,409	1,181
16,150	16,200	969	752	19,150	19,200	1,191	965	22,150	22,200	1,413	1,185
16,200	16,250	973	756	19,200	19,250	1,195	969	22,200	22,250	1,417	1,189
16,250	16,300	976	759	19,250	19,300	1,198	972	22,250	22,300	1,420	1,193
16,300	16,350	980	763	19,300	19,350	1,202	976	22,300	22,350	1,424	1,196
16,350	16,400	984	766	19,350	19,400	1,206	979	22,350	22,400	1,428	1,200
16,400	16,450	988	770	19,400	19,450	1,210	983	22,400	22,450	1,432	1,204
16,450	16,500	991	774	19,450	19,500	1,213	987	22,450	22,500	1,435	1,207
16,500	16,550	995	777	19,500	19,550	1,217	990	22,500	22,550	1,439	1,211
16,550	16,600	999	781	19,550	19,600	1,221	994	22,550	22,600	1,443	1,215
16,600	16,650	1,002	784	19,600	19,650	1,224	997	22,600	22,650	1,446	1,218
16,650	16,700	1,006	788	19,650	19,700	1,228	1,001	22,650	22,700	1,450	1,222
16,700	16,750	1,010	791	19,700	19,750	1,232	1,004	22,700	22,750	1,454	1,226
16,750	16,800	1,013	795	19,750	19,800	1,235	1,008	22,750	22,800	1,457	1,230
16,800	16,850	1,017	798	19,800	19,850	1,239	1,011	22,800	22,850	1,461	1,233
16,850	16,900	1,021	802	19,850	19,900	1,243	1,015	22,850	22,900	1,465	1,237
16,900	16,950	1,025	805	19,900	19,950	1,247	1,019	22,900	22,950	1,469	1,241
16,950	17,000	1,028	809	19,950	20,000	1,250	1,022	22,950	23,000	1,472	1,244
<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
17,000	17,050	1,032	813	20,000	20,050	1,254	1,026	23,000	23,050	1,476	1,248
17,050	17,100	1,036	816	20,050	20,100	1,258	1,030	23,050	23,100	1,480	1,252
17,100	17,150	1,039	820	20,100	20,150	1,261	1,033	23,100	23,150	1,483	1,255
17,150	17,200	1,043	823	20,150	20,200	1,265	1,037	23,150	23,200	1,487	1,259
17,200	17,250	1,047	827	20,200	20,250	1,269	1,041	23,200	23,250	1,491	1,263
17,250	17,300	1,050	830	20,250	20,300	1,272	1,045	23,250	23,300	1,494	1,267
17,300	17,350	1,054	834	20,300	20,350	1,276	1,048	23,300	23,350	1,498	1,270
17,350	17,400	1,058	837	20,350	20,400	1,280	1,052	23,350	23,400	1,502	1,274
17,400	17,450	1,062	841	20,400	20,450	1,284	1,056	23,400	23,450	1,506	1,278
17,450	17,500	1,065	845	20,450	20,500	1,287	1,059	23,450	23,500	1,509	1,281
17,500	17,550	1,069	848	20,500	20,550	1,291	1,063	23,500	23,550	1,513	1,285
17,550	17,600	1,073	852	20,550	20,600	1,295	1,067	23,550	23,600	1,517	1,289
17,600	17,650	1,076	855	20,600	20,650	1,298	1,070	23,600	23,650	1,520	1,292
17,650	17,700	1,080	859	20,650	20,700	1,302	1,074	23,650	23,700	1,524	1,296
17,700	17,750	1,084	862	20,700	20,750	1,306	1,078	23,700	23,750	1,528	1,300
17,750	17,800	1,087	866	20,750	20,800	1,309	1,082	23,750	23,800	1,531	1,304
17,800	17,850	1,091	869	20,800	20,850	1,313	1,085	23,800	23,850	1,535	1,307
17,850	17,900	1,095	873	20,850	20,900	1,317	1,089	23,850	23,900	1,539	1,311
17,900	17,950	1,099	876	20,900	20,950	1,321	1,093	23,900	23,950	1,543	1,315
17,950	18,000	1,102	880	20,950	21,000	1,324	1,096	23,950	24,000	1,546	1,318

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,550	1,322	27,000	27,050	1,774	1,544	30,000	30,050	2,008	1,766
24,050	24,100	1,554	1,326	27,050	27,100	1,778	1,548	30,050	30,100	2,012	1,770
24,100	24,150	1,557	1,329	27,100	27,150	1,782	1,551	30,100	30,150	2,016	1,773
24,150	24,200	1,561	1,333	27,150	27,200	1,786	1,555	30,150	30,200	2,020	1,777
24,200	24,250	1,565	1,337	27,200	27,250	1,790	1,559	30,200	30,250	2,024	1,781
24,250	24,300	1,568	1,341	27,250	27,300	1,794	1,563	30,250	30,300	2,028	1,785
24,300	24,350	1,572	1,344	27,300	27,350	1,798	1,566	30,300	30,350	2,032	1,788
24,350	24,400	1,576	1,348	27,350	27,400	1,802	1,570	30,350	30,400	2,036	1,792
24,400	24,450	1,580	1,352	27,400	27,450	1,806	1,574	30,400	30,450	2,040	1,796
24,450	24,500	1,583	1,355	27,450	27,500	1,810	1,577	30,450	30,500	2,044	1,799
24,500	24,550	1,587	1,359	27,500	27,550	1,813	1,581	30,500	30,550	2,047	1,803
24,550	24,600	1,591	1,363	27,550	27,600	1,817	1,585	30,550	30,600	2,051	1,807
24,600	24,650	1,594	1,366	27,600	27,650	1,821	1,588	30,600	30,650	2,055	1,810
24,650	24,700	1,598	1,370	27,650	27,700	1,825	1,592	30,650	30,700	2,059	1,814
24,700	24,750	1,602	1,374	27,700	27,750	1,829	1,596	30,700	30,750	2,063	1,818
24,750	24,800	1,605	1,378	27,750	27,800	1,833	1,600	30,750	30,800	2,067	1,822
24,800	24,850	1,609	1,381	27,800	27,850	1,837	1,603	30,800	30,850	2,071	1,825
24,850	24,900	1,613	1,385	27,850	27,900	1,841	1,607	30,850	30,900	2,075	1,829
24,900	24,950	1,617	1,389	27,900	27,950	1,845	1,611	30,900	30,950	2,079	1,833
24,950	25,000	1,620	1,392	27,950	28,000	1,849	1,614	30,950	31,000	2,083	1,836
<b>\$25,000</b>				<b>\$28,000</b>				<b>\$31,000</b>			
25,000	25,050	1,624	1,396	28,000	28,050	1,852	1,618	31,000	31,050	2,086	1,840
25,050	25,100	1,628	1,400	28,050	28,100	1,856	1,622	31,050	31,100	2,090	1,844
25,100	25,150	1,631	1,403	28,100	28,150	1,860	1,625	31,100	31,150	2,094	1,847
25,150	25,200	1,635	1,407	28,150	28,200	1,864	1,629	31,150	31,200	2,098	1,851
25,200	25,250	1,639	1,411	28,200	28,250	1,868	1,633	31,200	31,250	2,102	1,855
25,250	25,300	1,642	1,415	28,250	28,300	1,872	1,637	31,250	31,300	2,106	1,859
25,300	25,350	1,646	1,418	28,300	28,350	1,876	1,640	31,300	31,350	2,110	1,862
25,350	25,400	1,650	1,422	28,350	28,400	1,880	1,644	31,350	31,400	2,114	1,866
25,400	25,450	1,654	1,426	28,400	28,450	1,884	1,648	31,400	31,450	2,118	1,870
25,450	25,500	1,657	1,429	28,450	28,500	1,888	1,651	31,450	31,500	2,122	1,873
25,500	25,550	1,661	1,433	28,500	28,550	1,891	1,655	31,500	31,550	2,125	1,877
25,550	25,600	1,665	1,437	28,550	28,600	1,895	1,659	31,550	31,600	2,129	1,881
25,600	25,650	1,668	1,440	28,600	28,650	1,899	1,662	31,600	31,650	2,133	1,884
25,650	25,700	1,672	1,444	28,650	28,700	1,903	1,666	31,650	31,700	2,137	1,888
25,700	25,750	1,676	1,448	28,700	28,750	1,907	1,670	31,700	31,750	2,141	1,892
25,750	25,800	1,679	1,452	28,750	28,800	1,911	1,674	31,750	31,800	2,145	1,896
25,800	25,850	1,683	1,455	28,800	28,850	1,915	1,677	31,800	31,850	2,149	1,899
25,850	25,900	1,687	1,459	28,850	28,900	1,919	1,681	31,850	31,900	2,153	1,903
25,900	25,950	1,691	1,463	28,900	28,950	1,923	1,685	31,900	31,950	2,157	1,907
25,950	26,000	1,694	1,466	28,950	29,000	1,927	1,688	31,950	32,000	2,161	1,910
<b>\$26,000</b>				<b>\$29,000</b>				<b>\$32,000</b>			
26,000	26,050	1,698	1,470	29,000	29,050	1,930	1,692	32,000	32,050	2,164	1,914
26,050	26,100	1,702	1,474	29,050	29,100	1,934	1,696	32,050	32,100	2,168	1,918
26,100	26,150	1,705	1,477	29,100	29,150	1,938	1,699	32,100	32,150	2,172	1,921
26,150	26,200	1,709	1,481	29,150	29,200	1,942	1,703	32,150	32,200	2,176	1,925
26,200	26,250	1,713	1,485	29,200	29,250	1,946	1,707	32,200	32,250	2,180	1,929
26,250	26,300	1,716	1,489	29,250	29,300	1,950	1,711	32,250	32,300	2,184	1,933
26,300	26,350	1,720	1,492	29,300	29,350	1,954	1,714	32,300	32,350	2,188	1,936
26,350	26,400	1,724	1,496	29,350	29,400	1,958	1,718	32,350	32,400	2,192	1,940
26,400	26,450	1,728	1,500	29,400	29,450	1,962	1,722	32,400	32,450	2,196	1,944
26,450	26,500	1,732	1,503	29,450	29,500	1,966	1,725	32,450	32,500	2,200	1,947
26,500	26,550	1,735	1,507	29,500	29,550	1,969	1,729	32,500	32,550	2,203	1,951
26,550	26,600	1,739	1,511	29,550	29,600	1,973	1,733	32,550	32,600	2,207	1,955
26,600	26,650	1,743	1,514	29,600	29,650	1,977	1,736	32,600	32,650	2,211	1,958
26,650	26,700	1,747	1,518	29,650	29,700	1,981	1,740	32,650	32,700	2,215	1,962
26,700	26,750	1,751	1,522	29,700	29,750	1,985	1,744	32,700	32,750	2,219	1,966
26,750	26,800	1,755	1,526	29,750	29,800	1,989	1,748	32,750	32,800	2,223	1,970
26,800	26,850	1,759	1,529	29,800	29,850	1,993	1,751	32,800	32,850	2,227	1,973
26,850	26,900	1,763	1,533	29,850	29,900	1,997	1,755	32,850	32,900	2,231	1,977
26,900	26,950	1,767	1,537	29,900	29,950	2,001	1,759	32,900	32,950	2,235	1,981
26,950	27,000	1,771	1,540	29,950	30,000	2,005	1,762	32,950	33,000	2,239	1,984

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$33,000</b> Your tax is --				<b>\$36,000</b> Your tax is --				<b>\$39,000</b> Your tax is --			
33,000	33,050	2,242	1,988	36,000	36,050	2,476	2,210	39,000	39,050	2,710	2,432
33,050	33,100	2,246	1,992	36,050	36,100	2,480	2,214	39,050	39,100	2,714	2,436
33,100	33,150	2,250	1,995	36,100	36,150	2,484	2,217	39,100	39,150	2,718	2,439
33,150	33,200	2,254	1,999	36,150	36,200	2,488	2,221	39,150	39,200	2,722	2,443
33,200	33,250	2,258	2,003	36,200	36,250	2,492	2,225	39,200	39,250	2,726	2,447
33,250	33,300	2,262	2,007	36,250	36,300	2,496	2,229	39,250	39,300	2,730	2,451
33,300	33,350	2,266	2,010	36,300	36,350	2,500	2,232	39,300	39,350	2,734	2,454
33,350	33,400	2,270	2,014	36,350	36,400	2,504	2,236	39,350	39,400	2,738	2,458
33,400	33,450	2,274	2,018	36,400	36,450	2,508	2,240	39,400	39,450	2,742	2,462
33,450	33,500	2,278	2,021	36,450	36,500	2,512	2,243	39,450	39,500	2,746	2,465
33,500	33,550	2,281	2,025	36,500	36,550	2,515	2,247	39,500	39,550	2,749	2,469
33,550	33,600	2,285	2,029	36,550	36,600	2,519	2,251	39,550	39,600	2,753	2,473
33,600	33,650	2,289	2,032	36,600	36,650	2,523	2,254	39,600	39,650	2,757	2,476
33,650	33,700	2,293	2,036	36,650	36,700	2,527	2,258	39,650	39,700	2,761	2,480
33,700	33,750	2,297	2,040	36,700	36,750	2,531	2,262	39,700	39,750	2,765	2,484
33,750	33,800	2,301	2,044	36,750	36,800	2,535	2,266	39,750	39,800	2,769	2,488
33,800	33,850	2,305	2,047	36,800	36,850	2,539	2,269	39,800	39,850	2,773	2,491
33,850	33,900	2,309	2,051	36,850	36,900	2,543	2,273	39,850	39,900	2,777	2,495
33,900	33,950	2,313	2,055	36,900	36,950	2,547	2,277	39,900	39,950	2,781	2,499
33,950	34,000	2,317	2,058	36,950	37,000	2,551	2,280	39,950	40,000	2,785	2,502
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,320	2,062	37,000	37,050	2,554	2,284	40,000	40,050	2,788	2,506
34,050	34,100	2,324	2,066	37,050	37,100	2,558	2,288	40,050	40,100	2,792	2,510
34,100	34,150	2,328	2,069	37,100	37,150	2,562	2,291	40,100	40,150	2,796	2,513
34,150	34,200	2,332	2,073	37,150	37,200	2,566	2,295	40,150	40,200	2,800	2,517
34,200	34,250	2,336	2,077	37,200	37,250	2,570	2,299	40,200	40,250	2,804	2,521
34,250	34,300	2,340	2,081	37,250	37,300	2,574	2,303	40,250	40,300	2,808	2,525
34,300	34,350	2,344	2,084	37,300	37,350	2,578	2,306	40,300	40,350	2,812	2,528
34,350	34,400	2,348	2,088	37,350	37,400	2,582	2,310	40,350	40,400	2,816	2,532
34,400	34,450	2,352	2,092	37,400	37,450	2,586	2,314	40,400	40,450	2,820	2,536
34,450	34,500	2,356	2,095	37,450	37,500	2,590	2,317	40,450	40,500	2,824	2,539
34,500	34,550	2,359	2,099	37,500	37,550	2,593	2,321	40,500	40,550	2,827	2,543
34,550	34,600	2,363	2,103	37,550	37,600	2,597	2,325	40,550	40,600	2,831	2,547
34,600	34,650	2,367	2,106	37,600	37,650	2,601	2,328	40,600	40,650	2,835	2,550
34,650	34,700	2,371	2,110	37,650	37,700	2,605	2,332	40,650	40,700	2,839	2,554
34,700	34,750	2,375	2,114	37,700	37,750	2,609	2,336	40,700	40,750	2,843	2,558
34,750	34,800	2,379	2,118	37,750	37,800	2,613	2,340	40,750	40,800	2,847	2,562
34,800	34,850	2,383	2,121	37,800	37,850	2,617	2,343	40,800	40,850	2,851	2,565
34,850	34,900	2,387	2,125	37,850	37,900	2,621	2,347	40,850	40,900	2,855	2,569
34,900	34,950	2,391	2,129	37,900	37,950	2,625	2,351	40,900	40,950	2,859	2,573
34,950	35,000	2,395	2,132	37,950	38,000	2,629	2,354	40,950	41,000	2,863	2,576
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,398	2,136	38,000	38,050	2,632	2,358	41,000	41,050	2,866	2,580
35,050	35,100	2,402	2,140	38,050	38,100	2,636	2,362	41,050	41,100	2,870	2,584
35,100	35,150	2,406	2,143	38,100	38,150	2,640	2,365	41,100	41,150	2,874	2,587
35,150	35,200	2,410	2,147	38,150	38,200	2,644	2,369	41,150	41,200	2,878	2,591
35,200	35,250	2,414	2,151	38,200	38,250	2,648	2,373	41,200	41,250	2,882	2,595
35,250	35,300	2,418	2,155	38,250	38,300	2,652	2,377	41,250	41,300	2,886	2,599
35,300	35,350	2,422	2,158	38,300	38,350	2,656	2,380	41,300	41,350	2,890	2,602
35,350	35,400	2,426	2,162	38,350	38,400	2,660	2,384	41,350	41,400	2,894	2,606
35,400	35,450	2,430	2,166	38,400	38,450	2,664	2,388	41,400	41,450	2,898	2,610
35,450	35,500	2,434	2,169	38,450	38,500	2,668	2,391	41,450	41,500	2,902	2,613
35,500	35,550	2,437	2,173	38,500	38,550	2,671	2,395	41,500	41,550	2,905	2,617
35,550	35,600	2,441	2,177	38,550	38,600	2,675	2,399	41,550	41,600	2,909	2,621
35,600	35,650	2,445	2,180	38,600	38,650	2,679	2,402	41,600	41,650	2,913	2,624
35,650	35,700	2,449	2,184	38,650	38,700	2,683	2,406	41,650	41,700	2,917	2,628
35,700	35,750	2,453	2,188	38,700	38,750	2,687	2,410	41,700	41,750	2,921	2,632
35,750	35,800	2,457	2,192	38,750	38,800	2,691	2,414	41,750	41,800	2,925	2,636
35,800	35,850	2,461	2,195	38,800	38,850	2,695	2,417	41,800	41,850	2,929	2,639
35,850	35,900	2,465	2,199	38,850	38,900	2,699	2,421	41,850	41,900	2,933	2,643
35,900	35,950	2,469	2,203	38,900	38,950	2,703	2,425	41,900	41,950	2,937	2,647
35,950	36,000	2,473	2,206	38,950	39,000	2,707	2,428	41,950	42,000	2,941	2,650

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$42,000</b> Your tax is --				<b>\$45,000</b> Your tax is --				<b>\$48,000</b> Your tax is --			
42,000	42,050	2,944	2,654	45,000	45,050	3,178	2,876	48,000	48,050	3,412	3,098
42,050	42,100	2,948	2,658	45,050	45,100	3,182	2,880	48,050	48,100	3,416	3,102
42,100	42,150	2,952	2,661	45,100	45,150	3,186	2,883	48,100	48,150	3,420	3,105
42,150	42,200	2,956	2,665	45,150	45,200	3,190	2,887	48,150	48,200	3,424	3,109
42,200	42,250	2,960	2,669	45,200	45,250	3,194	2,891	48,200	48,250	3,428	3,113
42,250	42,300	2,964	2,673	45,250	45,300	3,198	2,895	48,250	48,300	3,432	3,117
42,300	42,350	2,968	2,676	45,300	45,350	3,202	2,898	48,300	48,350	3,436	3,120
42,350	42,400	2,972	2,680	45,350	45,400	3,206	2,902	48,350	48,400	3,440	3,124
42,400	42,450	2,976	2,684	45,400	45,450	3,210	2,906	48,400	48,450	3,444	3,128
42,450	42,500	2,980	2,687	45,450	45,500	3,214	2,909	48,450	48,500	3,448	3,131
42,500	42,550	2,983	2,691	45,500	45,550	3,217	2,913	48,500	48,550	3,451	3,135
42,550	42,600	2,987	2,695	45,550	45,600	3,221	2,917	48,550	48,600	3,455	3,139
42,600	42,650	2,991	2,698	45,600	45,650	3,225	2,920	48,600	48,650	3,459	3,142
42,650	42,700	2,995	2,702	45,650	45,700	3,229	2,924	48,650	48,700	3,463	3,146
42,700	42,750	2,999	2,706	45,700	45,750	3,233	2,928	48,700	48,750	3,467	3,150
42,750	42,800	3,003	2,710	45,750	45,800	3,237	2,932	48,750	48,800	3,471	3,154
42,800	42,850	3,007	2,713	45,800	45,850	3,241	2,935	48,800	48,850	3,475	3,157
42,850	42,900	3,011	2,717	45,850	45,900	3,245	2,939	48,850	48,900	3,479	3,161
42,900	42,950	3,015	2,721	45,900	45,950	3,249	2,943	48,900	48,950	3,483	3,165
42,950	43,000	3,019	2,724	45,950	46,000	3,253	2,946	48,950	49,000	3,487	3,168
<b>\$43,000</b>				<b>\$46,000</b>				<b>\$49,000</b>			
43,000	43,050	3,022	2,728	46,000	46,050	3,256	2,950	49,000	49,050	3,490	3,172
43,050	43,100	3,026	2,732	46,050	46,100	3,260	2,954	49,050	49,100	3,494	3,176
43,100	43,150	3,030	2,735	46,100	46,150	3,264	2,957	49,100	49,150	3,498	3,179
43,150	43,200	3,034	2,739	46,150	46,200	3,268	2,961	49,150	49,200	3,502	3,183
43,200	43,250	3,038	2,743	46,200	46,250	3,272	2,965	49,200	49,250	3,506	3,187
43,250	43,300	3,042	2,747	46,250	46,300	3,276	2,969	49,250	49,300	3,510	3,191
43,300	43,350	3,046	2,750	46,300	46,350	3,280	2,972	49,300	49,350	3,514	3,194
43,350	43,400	3,050	2,754	46,350	46,400	3,284	2,976	49,350	49,400	3,518	3,198
43,400	43,450	3,054	2,758	46,400	46,450	3,288	2,980	49,400	49,450	3,522	3,202
43,450	43,500	3,058	2,761	46,450	46,500	3,292	2,983	49,450	49,500	3,526	3,205
43,500	43,550	3,061	2,765	46,500	46,550	3,295	2,987	49,500	49,550	3,529	3,209
43,550	43,600	3,065	2,769	46,550	46,600	3,299	2,991	49,550	49,600	3,533	3,213
43,600	43,650	3,069	2,772	46,600	46,650	3,303	2,994	49,600	49,650	3,537	3,216
43,650	43,700	3,073	2,776	46,650	46,700	3,307	2,998	49,650	49,700	3,541	3,220
43,700	43,750	3,077	2,780	46,700	46,750	3,311	3,002	49,700	49,750	3,545	3,224
43,750	43,800	3,081	2,784	46,750	46,800	3,315	3,006	49,750	49,800	3,549	3,228
43,800	43,850	3,085	2,787	46,800	46,850	3,319	3,009	49,800	49,850	3,553	3,231
43,850	43,900	3,089	2,791	46,850	46,900	3,323	3,013	49,850	49,900	3,557	3,235
43,900	43,950	3,093	2,795	46,900	46,950	3,327	3,017	49,900	49,950	3,561	3,239
43,950	44,000	3,097	2,798	46,950	47,000	3,331	3,020	49,950	50,000	3,565	3,242
<b>\$44,000</b>				<b>\$47,000</b>				<b>\$50,000</b>			
44,000	44,050	3,100	2,802	47,000	47,050	3,334	3,024	50,000	50,050	3,568	3,246
44,050	44,100	3,104	2,806	47,050	47,100	3,338	3,028	50,050	50,100	3,572	3,250
44,100	44,150	3,108	2,809	47,100	47,150	3,342	3,031	50,100	50,150	3,576	3,253
44,150	44,200	3,112	2,813	47,150	47,200	3,346	3,035	50,150	50,200	3,580	3,257
44,200	44,250	3,116	2,817	47,200	47,250	3,350	3,039	50,200	50,250	3,584	3,261
44,250	44,300	3,120	2,821	47,250	47,300	3,354	3,043	50,250	50,300	3,588	3,265
44,300	44,350	3,124	2,824	47,300	47,350	3,358	3,046	50,300	50,350	3,592	3,268
44,350	44,400	3,128	2,828	47,350	47,400	3,362	3,050	50,350	50,400	3,596	3,272
44,400	44,450	3,132	2,832	47,400	47,450	3,366	3,054	50,400	50,450	3,600	3,276
44,450	44,500	3,136	2,835	47,450	47,500	3,370	3,057	50,450	50,500	3,604	3,279
44,500	44,550	3,139	2,839	47,500	47,550	3,373	3,061	50,500	50,550	3,607	3,283
44,550	44,600	3,143	2,843	47,550	47,600	3,377	3,065	50,550	50,600	3,611	3,287
44,600	44,650	3,147	2,846	47,600	47,650	3,381	3,068	50,600	50,650	3,615	3,290
44,650	44,700	3,151	2,850	47,650	47,700	3,385	3,072	50,650	50,700	3,619	3,294
44,700	44,750	3,155	2,854	47,700	47,750	3,389	3,076	50,700	50,750	3,623	3,298
44,750	44,800	3,159	2,858	47,750	47,800	3,393	3,080	50,750	50,800	3,627	3,302
44,800	44,850	3,163	2,861	47,800	47,850	3,397	3,083	50,800	50,850	3,631	3,305
44,850	44,900	3,167	2,865	47,850	47,900	3,401	3,087	50,850	50,900	3,635	3,309
44,900	44,950	3,171	2,869	47,900	47,950	3,405	3,091	50,900	50,950	3,639	3,313
44,950	45,000	3,175	2,872	47,950	48,000	3,409	3,094	50,950	51,000	3,643	3,316

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



**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,646	3,320	54,000	54,050	3,880	3,547	57,000	57,050	4,114	3,781
51,050	51,100	3,650	3,324	54,050	54,100	3,884	3,551	57,050	57,100	4,118	3,785
51,100	51,150	3,654	3,327	54,100	54,150	3,888	3,555	57,100	57,150	4,122	3,789
51,150	51,200	3,658	3,331	54,150	54,200	3,892	3,559	57,150	57,200	4,126	3,793
51,200	51,250	3,662	3,335	54,200	54,250	3,896	3,562	57,200	57,250	4,130	3,796
51,250	51,300	3,666	3,339	54,250	54,300	3,900	3,566	57,250	57,300	4,134	3,800
51,300	51,350	3,670	3,342	54,300	54,350	3,904	3,570	57,300	57,350	4,138	3,804
51,350	51,400	3,674	3,346	54,350	54,400	3,908	3,574	57,350	57,400	4,142	3,808
51,400	51,450	3,678	3,350	54,400	54,450	3,912	3,578	57,400	57,450	4,146	3,812
51,450	51,500	3,682	3,353	54,450	54,500	3,916	3,582	57,450	57,500	4,150	3,816
51,500	51,550	3,685	3,357	54,500	54,550	3,919	3,586	57,500	57,550	4,153	3,820
51,550	51,600	3,689	3,361	54,550	54,600	3,923	3,590	57,550	57,600	4,157	3,824
51,600	51,650	3,693	3,364	54,600	54,650	3,927	3,594	57,600	57,650	4,161	3,828
51,650	51,700	3,697	3,368	54,650	54,700	3,931	3,598	57,650	57,700	4,165	3,832
51,700	51,750	3,701	3,372	54,700	54,750	3,935	3,601	57,700	57,750	4,169	3,835
51,750	51,800	3,705	3,376	54,750	54,800	3,939	3,605	57,750	57,800	4,173	3,839
51,800	51,850	3,709	3,379	54,800	54,850	3,943	3,609	57,800	57,850	4,177	3,843
51,850	51,900	3,713	3,383	54,850	54,900	3,947	3,613	57,850	57,900	4,181	3,847
51,900	51,950	3,717	3,387	54,900	54,950	3,951	3,617	57,900	57,950	4,185	3,851
51,950	52,000	3,721	3,390	54,950	55,000	3,955	3,621	57,950	58,000	4,189	3,855
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,724	3,394	55,000	55,050	3,958	3,625	58,000	58,050	4,192	3,859
52,050	52,100	3,728	3,398	55,050	55,100	3,962	3,629	58,050	58,100	4,196	3,863
52,100	52,150	3,732	3,401	55,100	55,150	3,966	3,633	58,100	58,150	4,200	3,867
52,150	52,200	3,736	3,405	55,150	55,200	3,970	3,637	58,150	58,200	4,204	3,871
52,200	52,250	3,740	3,409	55,200	55,250	3,974	3,640	58,200	58,250	4,208	3,874
52,250	52,300	3,744	3,413	55,250	55,300	3,978	3,644	58,250	58,300	4,212	3,878
52,300	52,350	3,748	3,416	55,300	55,350	3,982	3,648	58,300	58,350	4,216	3,882
52,350	52,400	3,752	3,420	55,350	55,400	3,986	3,652	58,350	58,400	4,220	3,886
52,400	52,450	3,756	3,424	55,400	55,450	3,990	3,656	58,400	58,450	4,224	3,890
52,450	52,500	3,760	3,427	55,450	55,500	3,994	3,660	58,450	58,500	4,228	3,894
52,500	52,550	3,763	3,431	55,500	55,550	3,997	3,664	58,500	58,550	4,231	3,898
52,550	52,600	3,767	3,435	55,550	55,600	4,001	3,668	58,550	58,600	4,235	3,902
52,600	52,650	3,771	3,438	55,600	55,650	4,005	3,672	58,600	58,650	4,239	3,906
52,650	52,700	3,775	3,442	55,650	55,700	4,009	3,676	58,650	58,700	4,243	3,910
52,700	52,750	3,779	3,446	55,700	55,750	4,013	3,679	58,700	58,750	4,247	3,913
52,750	52,800	3,783	3,450	55,750	55,800	4,017	3,683	58,750	58,800	4,251	3,917
52,800	52,850	3,787	3,453	55,800	55,850	4,021	3,687	58,800	58,850	4,255	3,921
52,850	52,900	3,791	3,457	55,850	55,900	4,025	3,691	58,850	58,900	4,259	3,925
52,900	52,950	3,795	3,461	55,900	55,950	4,029	3,695	58,900	58,950	4,263	3,929
52,950	53,000	3,799	3,465	55,950	56,000	4,033	3,699	58,950	59,000	4,267	3,933
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,802	3,469	56,000	56,050	4,036	3,703	59,000	59,050	4,270	3,937
53,050	53,100	3,806	3,473	56,050	56,100	4,040	3,707	59,050	59,100	4,274	3,941
53,100	53,150	3,810	3,477	56,100	56,150	4,044	3,711	59,100	59,150	4,278	3,945
53,150	53,200	3,814	3,481	56,150	56,200	4,048	3,715	59,150	59,200	4,282	3,949
53,200	53,250	3,818	3,484	56,200	56,250	4,052	3,718	59,200	59,250	4,286	3,952
53,250	53,300	3,822	3,488	56,250	56,300	4,056	3,722	59,250	59,300	4,290	3,956
53,300	53,350	3,826	3,492	56,300	56,350	4,060	3,726	59,300	59,350	4,294	3,960
53,350	53,400	3,830	3,496	56,350	56,400	4,064	3,730	59,350	59,400	4,298	3,964
53,400	53,450	3,834	3,500	56,400	56,450	4,068	3,734	59,400	59,450	4,302	3,968
53,450	53,500	3,838	3,504	56,450	56,500	4,072	3,738	59,450	59,500	4,306	3,972
53,500	53,550	3,841	3,508	56,500	56,550	4,075	3,742	59,500	59,550	4,309	3,976
53,550	53,600	3,845	3,512	56,550	56,600	4,079	3,746	59,550	59,600	4,313	3,980
53,600	53,650	3,849	3,516	56,600	56,650	4,083	3,750	59,600	59,650	4,317	3,984
53,650	53,700	3,853	3,520	56,650	56,700	4,087	3,754	59,650	59,700	4,321	3,988
53,700	53,750	3,857	3,523	56,700	56,750	4,091	3,757	59,700	59,750	4,325	3,991
53,750	53,800	3,861	3,527	56,750	56,800	4,095	3,761	59,750	59,800	4,329	3,995
53,800	53,850	3,865	3,531	56,800	56,850	4,099	3,765	59,800	59,850	4,333	3,999
53,850	53,900	3,869	3,535	56,850	56,900	4,103	3,769	59,850	59,900	4,337	4,003
53,900	53,950	3,873	3,539	56,900	56,950	4,107	3,773	59,900	59,950	4,341	4,007
53,950	54,000	3,877	3,543	56,950	57,000	4,111	3,777	59,950	60,000	4,345	4,011

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$60,000</b>		Your tax is --		<b>\$63,000</b>		Your tax is --		<b>\$66,000</b>		Your tax is --	
60,000	60,050	4,348	4,015	63,000	63,050	4,582	4,249	66,000	66,050	4,816	4,483
60,050	60,100	4,352	4,019	63,050	63,100	4,586	4,253	66,050	66,100	4,820	4,487
60,100	60,150	4,356	4,023	63,100	63,150	4,590	4,257	66,100	66,150	4,824	4,491
60,150	60,200	4,360	4,027	63,150	63,200	4,594	4,261	66,150	66,200	4,828	4,495
60,200	60,250	4,364	4,030	63,200	63,250	4,598	4,264	66,200	66,250	4,832	4,498
60,250	60,300	4,368	4,034	63,250	63,300	4,602	4,268	66,250	66,300	4,836	4,502
60,300	60,350	4,372	4,038	63,300	63,350	4,606	4,272	66,300	66,350	4,840	4,506
60,350	60,400	4,376	4,042	63,350	63,400	4,610	4,276	66,350	66,400	4,844	4,510
60,400	60,450	4,380	4,046	63,400	63,450	4,614	4,280	66,400	66,450	4,848	4,514
60,450	60,500	4,384	4,050	63,450	63,500	4,618	4,284	66,450	66,500	4,852	4,518
60,500	60,550	4,387	4,054	63,500	63,550	4,621	4,288	66,500	66,550	4,855	4,522
60,550	60,600	4,391	4,058	63,550	63,600	4,625	4,292	66,550	66,600	4,859	4,526
60,600	60,650	4,395	4,062	63,600	63,650	4,629	4,296	66,600	66,650	4,863	4,530
60,650	60,700	4,399	4,066	63,650	63,700	4,633	4,300	66,650	66,700	4,867	4,534
60,700	60,750	4,403	4,069	63,700	63,750	4,637	4,303	66,700	66,750	4,871	4,537
60,750	60,800	4,407	4,073	63,750	63,800	4,641	4,307	66,750	66,800	4,875	4,541
60,800	60,850	4,411	4,077	63,800	63,850	4,645	4,311	66,800	66,850	4,879	4,545
60,850	60,900	4,415	4,081	63,850	63,900	4,649	4,315	66,850	66,900	4,883	4,549
60,900	60,950	4,419	4,085	63,900	63,950	4,653	4,319	66,900	66,950	4,887	4,553
60,950	61,000	4,423	4,089	63,950	64,000	4,657	4,323	66,950	67,000	4,891	4,557
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	4,426	4,093	64,000	64,050	4,660	4,327	67,000	67,050	4,894	4,561
61,050	61,100	4,430	4,097	64,050	64,100	4,664	4,331	67,050	67,100	4,898	4,565
61,100	61,150	4,434	4,101	64,100	64,150	4,668	4,335	67,100	67,150	4,902	4,569
61,150	61,200	4,438	4,105	64,150	64,200	4,672	4,339	67,150	67,200	4,906	4,573
61,200	61,250	4,442	4,108	64,200	64,250	4,676	4,342	67,200	67,250	4,910	4,576
61,250	61,300	4,446	4,112	64,250	64,300	4,680	4,346	67,250	67,300	4,914	4,580
61,300	61,350	4,450	4,116	64,300	64,350	4,684	4,350	67,300	67,350	4,918	4,584
61,350	61,400	4,454	4,120	64,350	64,400	4,688	4,354	67,350	67,400	4,922	4,588
61,400	61,450	4,458	4,124	64,400	64,450	4,692	4,358	67,400	67,450	4,926	4,592
61,450	61,500	4,462	4,128	64,450	64,500	4,696	4,362	67,450	67,500	4,930	4,596
61,500	61,550	4,465	4,132	64,500	64,550	4,699	4,366	67,500	67,550	4,933	4,600
61,550	61,600	4,469	4,136	64,550	64,600	4,703	4,370	67,550	67,600	4,937	4,604
61,600	61,650	4,473	4,140	64,600	64,650	4,707	4,374	67,600	67,650	4,941	4,608
61,650	61,700	4,477	4,144	64,650	64,700	4,711	4,378	67,650	67,700	4,945	4,612
61,700	61,750	4,481	4,147	64,700	64,750	4,715	4,381	67,700	67,750	4,949	4,615
61,750	61,800	4,485	4,151	64,750	64,800	4,719	4,385	67,750	67,800	4,953	4,619
61,800	61,850	4,489	4,155	64,800	64,850	4,723	4,389	67,800	67,850	4,957	4,623
61,850	61,900	4,493	4,159	64,850	64,900	4,727	4,393	67,850	67,900	4,961	4,627
61,900	61,950	4,497	4,163	64,900	64,950	4,731	4,397	67,900	67,950	4,965	4,631
61,950	62,000	4,501	4,167	64,950	65,000	4,735	4,401	67,950	68,000	4,969	4,635
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	4,504	4,171	65,000	65,050	4,738	4,405	68,000	68,050	4,972	4,639
62,050	62,100	4,508	4,175	65,050	65,100	4,742	4,409	68,050	68,100	4,976	4,643
62,100	62,150	4,512	4,179	65,100	65,150	4,746	4,413	68,100	68,150	4,980	4,647
62,150	62,200	4,516	4,183	65,150	65,200	4,750	4,417	68,150	68,200	4,984	4,651
62,200	62,250	4,520	4,186	65,200	65,250	4,754	4,420	68,200	68,250	4,988	4,654
62,250	62,300	4,524	4,190	65,250	65,300	4,758	4,424	68,250	68,300	4,992	4,658
62,300	62,350	4,528	4,194	65,300	65,350	4,762	4,428	68,300	68,350	4,996	4,662
62,350	62,400	4,532	4,198	65,350	65,400	4,766	4,432	68,350	68,400	5,000	4,666
62,400	62,450	4,536	4,202	65,400	65,450	4,770	4,436	68,400	68,450	5,004	4,670
62,450	62,500	4,540	4,206	65,450	65,500	4,774	4,440	68,450	68,500	5,008	4,674
62,500	62,550	4,543	4,210	65,500	65,550	4,777	4,444	68,500	68,550	5,011	4,678
62,550	62,600	4,547	4,214	65,550	65,600	4,781	4,448	68,550	68,600	5,015	4,682
62,600	62,650	4,551	4,218	65,600	65,650	4,785	4,452	68,600	68,650	5,019	4,686
62,650	62,700	4,555	4,222	65,650	65,700	4,789	4,456	68,650	68,700	5,023	4,690
62,700	62,750	4,559	4,225	65,700	65,750	4,793	4,459	68,700	68,750	5,027	4,693
62,750	62,800	4,563	4,229	65,750	65,800	4,797	4,463	68,750	68,800	5,031	4,697
62,800	62,850	4,567	4,233	65,800	65,850	4,801	4,467	68,800	68,850	5,035	4,701
62,850	62,900	4,571	4,237	65,850	65,900	4,805	4,471	68,850	68,900	5,039	4,705
62,900	62,950	4,575	4,241	65,900	65,950	4,809	4,475	68,900	68,950	5,043	4,709
62,950	63,000	4,579	4,245	65,950	66,000	4,813	4,479	68,950	69,000	5,047	4,713

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$69,000</b>		Your tax is --		<b>\$72,000</b>		Your tax is --		<b>\$75,000</b>		Your tax is --	
69,000	69,050	5,050	4,717	72,000	72,050	5,284	4,951	75,000	75,050	5,518	5,185
69,050	69,100	5,054	4,721	72,050	72,100	5,288	4,955	75,050	75,100	5,522	5,189
69,100	69,150	5,058	4,725	72,100	72,150	5,292	4,959	75,100	75,150	5,526	5,193
69,150	69,200	5,062	4,729	72,150	72,200	5,296	4,963	75,150	75,200	5,530	5,197
69,200	69,250	5,066	4,732	72,200	72,250	5,300	4,966	75,200	75,250	5,534	5,200
69,250	69,300	5,070	4,736	72,250	72,300	5,304	4,970	75,250	75,300	5,538	5,204
69,300	69,350	5,074	4,740	72,300	72,350	5,308	4,974	75,300	75,350	5,542	5,208
69,350	69,400	5,078	4,744	72,350	72,400	5,312	4,978	75,350	75,400	5,546	5,212
69,400	69,450	5,082	4,748	72,400	72,450	5,316	4,982	75,400	75,450	5,550	5,216
69,450	69,500	5,086	4,752	72,450	72,500	5,320	4,986	75,450	75,500	5,554	5,220
69,500	69,550	5,089	4,756	72,500	72,550	5,323	4,990	75,500	75,550	5,557	5,224
69,550	69,600	5,093	4,760	72,550	72,600	5,327	4,994	75,550	75,600	5,561	5,228
69,600	69,650	5,097	4,764	72,600	72,650	5,331	4,998	75,600	75,650	5,565	5,232
69,650	69,700	5,101	4,768	72,650	72,700	5,335	5,002	75,650	75,700	5,569	5,236
69,700	69,750	5,105	4,771	72,700	72,750	5,339	5,005	75,700	75,750	5,573	5,239
69,750	69,800	5,109	4,775	72,750	72,800	5,343	5,009	75,750	75,800	5,577	5,243
69,800	69,850	5,113	4,779	72,800	72,850	5,347	5,013	75,800	75,850	5,581	5,247
69,850	69,900	5,117	4,783	72,850	72,900	5,351	5,017	75,850	75,900	5,585	5,251
69,900	69,950	5,121	4,787	72,900	72,950	5,355	5,021	75,900	75,950	5,589	5,255
69,950	70,000	5,125	4,791	72,950	73,000	5,359	5,025	75,950	76,000	5,593	5,259
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	5,128	4,795	73,000	73,050	5,362	5,029	76,000	76,050	5,596	5,263
70,050	70,100	5,132	4,799	73,050	73,100	5,366	5,033	76,050	76,100	5,600	5,267
70,100	70,150	5,136	4,803	73,100	73,150	5,370	5,037	76,100	76,150	5,604	5,271
70,150	70,200	5,140	4,807	73,150	73,200	5,374	5,041	76,150	76,200	5,608	5,275
70,200	70,250	5,144	4,810	73,200	73,250	5,378	5,044	76,200	76,250	5,612	5,278
70,250	70,300	5,148	4,814	73,250	73,300	5,382	5,048	76,250	76,300	5,616	5,282
70,300	70,350	5,152	4,818	73,300	73,350	5,386	5,052	76,300	76,350	5,620	5,286
70,350	70,400	5,156	4,822	73,350	73,400	5,390	5,056	76,350	76,400	5,624	5,290
70,400	70,450	5,160	4,826	73,400	73,450	5,394	5,060	76,400	76,450	5,628	5,294
70,450	70,500	5,164	4,830	73,450	73,500	5,398	5,064	76,450	76,500	5,632	5,298
70,500	70,550	5,167	4,834	73,500	73,550	5,401	5,068	76,500	76,550	5,635	5,302
70,550	70,600	5,171	4,838	73,550	73,600	5,405	5,072	76,550	76,600	5,639	5,306
70,600	70,650	5,175	4,842	73,600	73,650	5,409	5,076	76,600	76,650	5,643	5,310
70,650	70,700	5,179	4,846	73,650	73,700	5,413	5,080	76,650	76,700	5,647	5,314
70,700	70,750	5,183	4,849	73,700	73,750	5,417	5,083	76,700	76,750	5,651	5,317
70,750	70,800	5,187	4,853	73,750	73,800	5,421	5,087	76,750	76,800	5,655	5,321
70,800	70,850	5,191	4,857	73,800	73,850	5,425	5,091	76,800	76,850	5,659	5,325
70,850	70,900	5,195	4,861	73,850	73,900	5,429	5,095	76,850	76,900	5,663	5,329
70,900	70,950	5,199	4,865	73,900	73,950	5,433	5,099	76,900	76,950	5,667	5,333
70,950	71,000	5,203	4,869	73,950	74,000	5,437	5,103	76,950	77,000	5,671	5,337
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	5,206	4,873	74,000	74,050	5,440	5,107	77,000	77,050	5,674	5,341
71,050	71,100	5,210	4,877	74,050	74,100	5,444	5,111	77,050	77,100	5,678	5,345
71,100	71,150	5,214	4,881	74,100	74,150	5,448	5,115	77,100	77,150	5,682	5,349
71,150	71,200	5,218	4,885	74,150	74,200	5,452	5,119	77,150	77,200	5,686	5,353
71,200	71,250	5,222	4,888	74,200	74,250	5,456	5,122	77,200	77,250	5,690	5,356
71,250	71,300	5,226	4,892	74,250	74,300	5,460	5,126	77,250	77,300	5,694	5,360
71,300	71,350	5,230	4,896	74,300	74,350	5,464	5,130	77,300	77,350	5,698	5,364
71,350	71,400	5,234	4,900	74,350	74,400	5,468	5,134	77,350	77,400	5,702	5,368
71,400	71,450	5,238	4,904	74,400	74,450	5,472	5,138	77,400	77,450	5,706	5,372
71,450	71,500	5,242	4,908	74,450	74,500	5,476	5,142	77,450	77,500	5,710	5,376
71,500	71,550	5,245	4,912	74,500	74,550	5,479	5,146	77,500	77,550	5,713	5,380
71,550	71,600	5,249	4,916	74,550	74,600	5,483	5,150	77,550	77,600	5,717	5,384
71,600	71,650	5,253	4,920	74,600	74,650	5,487	5,154	77,600	77,650	5,721	5,388
71,650	71,700	5,257	4,924	74,650	74,700	5,491	5,158	77,650	77,700	5,725	5,392
71,700	71,750	5,261	4,927	74,700	74,750	5,495	5,161	77,700	77,750	5,729	5,395
71,750	71,800	5,265	4,931	74,750	74,800	5,499	5,165	77,750	77,800	5,733	5,399
71,800	71,850	5,269	4,935	74,800	74,850	5,503	5,169	77,800	77,850	5,737	5,403
71,850	71,900	5,273	4,939	74,850	74,900	5,507	5,173	77,850	77,900	5,741	5,407
71,900	71,950	5,277	4,943	74,900	74,950	5,511	5,177	77,900	77,950	5,745	5,411
71,950	72,000	5,281	4,947	74,950	75,000	5,515	5,181	77,950	78,000	5,749	5,415

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b> Your tax is --				<b>\$81,000</b> Your tax is --				<b>\$84,000</b> Your tax is --			
78,000	78,050	5,752	5,419	81,000	81,050	5,986	5,653	84,000	84,050	6,220	5,887
78,050	78,100	5,756	5,423	81,050	81,100	5,990	5,657	84,050	84,100	6,224	5,891
78,100	78,150	5,760	5,427	81,100	81,150	5,994	5,661	84,100	84,150	6,228	5,895
78,150	78,200	5,764	5,431	81,150	81,200	5,998	5,665	84,150	84,200	6,232	5,899
78,200	78,250	5,768	5,434	81,200	81,250	6,002	5,668	84,200	84,250	6,236	5,902
78,250	78,300	5,772	5,438	81,250	81,300	6,006	5,672	84,250	84,300	6,240	5,906
78,300	78,350	5,776	5,442	81,300	81,350	6,010	5,676	84,300	84,350	6,244	5,910
78,350	78,400	5,780	5,446	81,350	81,400	6,014	5,680	84,350	84,400	6,248	5,914
78,400	78,450	5,784	5,450	81,400	81,450	6,018	5,684	84,400	84,450	6,252	5,918
78,450	78,500	5,788	5,454	81,450	81,500	6,022	5,688	84,450	84,500	6,256	5,922
78,500	78,550	5,791	5,458	81,500	81,550	6,025	5,692	84,500	84,550	6,259	5,926
78,550	78,600	5,795	5,462	81,550	81,600	6,029	5,696	84,550	84,600	6,263	5,930
78,600	78,650	5,799	5,466	81,600	81,650	6,033	5,700	84,600	84,650	6,267	5,934
78,650	78,700	5,803	5,470	81,650	81,700	6,037	5,704	84,650	84,700	6,271	5,938
78,700	78,750	5,807	5,473	81,700	81,750	6,041	5,707	84,700	84,750	6,275	5,941
78,750	78,800	5,811	5,477	81,750	81,800	6,045	5,711	84,750	84,800	6,279	5,945
78,800	78,850	5,815	5,481	81,800	81,850	6,049	5,715	84,800	84,850	6,283	5,949
78,850	78,900	5,819	5,485	81,850	81,900	6,053	5,719	84,850	84,900	6,287	5,953
78,900	78,950	5,823	5,489	81,900	81,950	6,057	5,723	84,900	84,950	6,291	5,957
78,950	79,000	5,827	5,493	81,950	82,000	6,061	5,727	84,950	85,000	6,295	5,961
<b>\$79,000</b>				<b>\$82,000</b>				<b>\$85,000</b>			
79,000	79,050	5,830	5,497	82,000	82,050	6,064	5,731	85,000	85,050	6,298	5,965
79,050	79,100	5,834	5,501	82,050	82,100	6,068	5,735	85,050	85,100	6,302	5,969
79,100	79,150	5,838	5,505	82,100	82,150	6,072	5,739	85,100	85,150	6,306	5,973
79,150	79,200	5,842	5,509	82,150	82,200	6,076	5,743	85,150	85,200	6,310	5,977
79,200	79,250	5,846	5,512	82,200	82,250	6,080	5,746	85,200	85,250	6,314	5,980
79,250	79,300	5,850	5,516	82,250	82,300	6,084	5,750	85,250	85,300	6,318	5,984
79,300	79,350	5,854	5,520	82,300	82,350	6,088	5,754	85,300	85,350	6,322	5,988
79,350	79,400	5,858	5,524	82,350	82,400	6,092	5,758	85,350	85,400	6,326	5,992
79,400	79,450	5,862	5,528	82,400	82,450	6,096	5,762	85,400	85,450	6,330	5,996
79,450	79,500	5,866	5,532	82,450	82,500	6,100	5,766	85,450	85,500	6,334	6,000
79,500	79,550	5,869	5,536	82,500	82,550	6,103	5,770	85,500	85,550	6,337	6,004
79,550	79,600	5,873	5,540	82,550	82,600	6,107	5,774	85,550	85,600	6,341	6,008
79,600	79,650	5,877	5,544	82,600	82,650	6,111	5,778	85,600	85,650	6,345	6,012
79,650	79,700	5,881	5,548	82,650	82,700	6,115	5,782	85,650	85,700	6,349	6,016
79,700	79,750	5,885	5,551	82,700	82,750	6,119	5,785	85,700	85,750	6,353	6,019
79,750	79,800	5,889	5,555	82,750	82,800	6,123	5,789	85,750	85,800	6,357	6,023
79,800	79,850	5,893	5,559	82,800	82,850	6,127	5,793	85,800	85,850	6,361	6,027
79,850	79,900	5,897	5,563	82,850	82,900	6,131	5,797	85,850	85,900	6,365	6,031
79,900	79,950	5,901	5,567	82,900	82,950	6,135	5,801	85,900	85,950	6,369	6,035
79,950	80,000	5,905	5,571	82,950	83,000	6,139	5,805	85,950	86,000	6,373	6,039
<b>\$80,000</b>				<b>\$83,000</b>				<b>\$86,000</b>			
80,000	80,050	5,908	5,575	83,000	83,050	6,142	5,809	86,000	86,050	6,376	6,043
80,050	80,100	5,912	5,579	83,050	83,100	6,146	5,813	86,050	86,100	6,380	6,047
80,100	80,150	5,916	5,583	83,100	83,150	6,150	5,817	86,100	86,150	6,384	6,051
80,150	80,200	5,920	5,587	83,150	83,200	6,154	5,821	86,150	86,200	6,388	6,055
80,200	80,250	5,924	5,590	83,200	83,250	6,158	5,824	86,200	86,250	6,392	6,058
80,250	80,300	5,928	5,594	83,250	83,300	6,162	5,828	86,250	86,300	6,396	6,062
80,300	80,350	5,932	5,598	83,300	83,350	6,166	5,832	86,300	86,350	6,400	6,066
80,350	80,400	5,936	5,602	83,350	83,400	6,170	5,836	86,350	86,400	6,404	6,070
80,400	80,450	5,940	5,606	83,400	83,450	6,174	5,840	86,400	86,450	6,408	6,074
80,450	80,500	5,944	5,610	83,450	83,500	6,178	5,844	86,450	86,500	6,412	6,078
80,500	80,550	5,947	5,614	83,500	83,550	6,181	5,848	86,500	86,550	6,415	6,082
80,550	80,600	5,951	5,618	83,550	83,600	6,185	5,852	86,550	86,600	6,419	6,086
80,600	80,650	5,955	5,622	83,600	83,650	6,189	5,856	86,600	86,650	6,423	6,090
80,650	80,700	5,959	5,626	83,650	83,700	6,193	5,860	86,650	86,700	6,427	6,094
80,700	80,750	5,963	5,629	83,700	83,750	6,197	5,863	86,700	86,750	6,431	6,097
80,750	80,800	5,967	5,633	83,750	83,800	6,201	5,867	86,750	86,800	6,435	6,101
80,800	80,850	5,971	5,637	83,800	83,850	6,205	5,871	86,800	86,850	6,439	6,105
80,850	80,900	5,975	5,641	83,850	83,900	6,209	5,875	86,850	86,900	6,443	6,109
80,900	80,950	5,979	5,645	83,900	83,950	6,213	5,879	86,900	86,950	6,447	6,113
80,950	81,000	5,983	5,649	83,950	84,000	6,217	5,883	86,950	87,000	6,451	6,117

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b> Your tax is --				<b>\$90,000</b> Your tax is --				<b>\$93,000</b> Your tax is --			
87,000	87,050	6,454	6,121	90,000	90,050	6,688	6,355	93,000	93,050	6,922	6,589
87,050	87,100	6,458	6,125	90,050	90,100	6,692	6,359	93,050	93,100	6,926	6,593
87,100	87,150	6,462	6,129	90,100	90,150	6,696	6,363	93,100	93,150	6,930	6,597
87,150	87,200	6,466	6,133	90,150	90,200	6,700	6,367	93,150	93,200	6,934	6,601
87,200	87,250	6,470	6,136	90,200	90,250	6,704	6,370	93,200	93,250	6,938	6,604
87,250	87,300	6,474	6,140	90,250	90,300	6,708	6,374	93,250	93,300	6,942	6,608
87,300	87,350	6,478	6,144	90,300	90,350	6,712	6,378	93,300	93,350	6,946	6,612
87,350	87,400	6,482	6,148	90,350	90,400	6,716	6,382	93,350	93,400	6,950	6,616
87,400	87,450	6,486	6,152	90,400	90,450	6,720	6,386	93,400	93,450	6,954	6,620
87,450	87,500	6,490	6,156	90,450	90,500	6,724	6,390	93,450	93,500	6,958	6,624
87,500	87,550	6,493	6,160	90,500	90,550	6,727	6,394	93,500	93,550	6,961	6,628
87,550	87,600	6,497	6,164	90,550	90,600	6,731	6,398	93,550	93,600	6,965	6,632
87,600	87,650	6,501	6,168	90,600	90,650	6,735	6,402	93,600	93,650	6,969	6,636
87,650	87,700	6,505	6,172	90,650	90,700	6,739	6,406	93,650	93,700	6,973	6,640
87,700	87,750	6,509	6,175	90,700	90,750	6,743	6,409	93,700	93,750	6,977	6,643
87,750	87,800	6,513	6,179	90,750	90,800	6,747	6,413	93,750	93,800	6,981	6,647
87,800	87,850	6,517	6,183	90,800	90,850	6,751	6,417	93,800	93,850	6,985	6,651
87,850	87,900	6,521	6,187	90,850	90,900	6,755	6,421	93,850	93,900	6,989	6,655
87,900	87,950	6,525	6,191	90,900	90,950	6,759	6,425	93,900	93,950	6,993	6,659
87,950	88,000	6,529	6,195	90,950	91,000	6,763	6,429	93,950	94,000	6,997	6,663
<b>\$88,000</b> Your tax is --				<b>\$91,000</b> Your tax is --				<b>\$94,000</b> Your tax is --			
88,000	88,050	6,532	6,199	91,000	91,050	6,766	6,433	94,000	94,050	7,000	6,667
88,050	88,100	6,536	6,203	91,050	91,100	6,770	6,437	94,050	94,100	7,004	6,671
88,100	88,150	6,540	6,207	91,100	91,150	6,774	6,441	94,100	94,150	7,008	6,675
88,150	88,200	6,544	6,211	91,150	91,200	6,778	6,445	94,150	94,200	7,012	6,679
88,200	88,250	6,548	6,214	91,200	91,250	6,782	6,448	94,200	94,250	7,016	6,682
88,250	88,300	6,552	6,218	91,250	91,300	6,786	6,452	94,250	94,300	7,020	6,686
88,300	88,350	6,556	6,222	91,300	91,350	6,790	6,456	94,300	94,350	7,024	6,690
88,350	88,400	6,560	6,226	91,350	91,400	6,794	6,460	94,350	94,400	7,028	6,694
88,400	88,450	6,564	6,230	91,400	91,450	6,798	6,464	94,400	94,450	7,032	6,698
88,450	88,500	6,568	6,234	91,450	91,500	6,802	6,468	94,450	94,500	7,036	6,702
88,500	88,550	6,571	6,238	91,500	91,550	6,805	6,472	94,500	94,550	7,039	6,706
88,550	88,600	6,575	6,242	91,550	91,600	6,809	6,476	94,550	94,600	7,043	6,710
88,600	88,650	6,579	6,246	91,600	91,650	6,813	6,480	94,600	94,650	7,047	6,714
88,650	88,700	6,583	6,250	91,650	91,700	6,817	6,484	94,650	94,700	7,051	6,718
88,700	88,750	6,587	6,253	91,700	91,750	6,821	6,487	94,700	94,750	7,055	6,721
88,750	88,800	6,591	6,257	91,750	91,800	6,825	6,491	94,750	94,800	7,059	6,725
88,800	88,850	6,595	6,261	91,800	91,850	6,829	6,495	94,800	94,850	7,063	6,729
88,850	88,900	6,599	6,265	91,850	91,900	6,833	6,499	94,850	94,900	7,067	6,733
88,900	88,950	6,603	6,269	91,900	91,950	6,837	6,503	94,900	94,950	7,071	6,737
88,950	89,000	6,607	6,273	91,950	92,000	6,841	6,507	94,950	95,000	7,075	6,741
<b>\$89,000</b> Your tax is --				<b>\$92,000</b> Your tax is --				<b>\$95,000</b> Your tax is --			
89,000	89,050	6,610	6,277	92,000	92,050	6,844	6,511	95,000	95,050	7,078	6,745
89,050	89,100	6,614	6,281	92,050	92,100	6,848	6,515	95,050	95,100	7,082	6,749
89,100	89,150	6,618	6,285	92,100	92,150	6,852	6,519	95,100	95,150	7,086	6,753
89,150	89,200	6,622	6,289	92,150	92,200	6,856	6,523	95,150	95,200	7,090	6,757
89,200	89,250	6,626	6,292	92,200	92,250	6,860	6,526	95,200	95,250	7,094	6,760
89,250	89,300	6,630	6,296	92,250	92,300	6,864	6,530	95,250	95,300	7,098	6,764
89,300	89,350	6,634	6,300	92,300	92,350	6,868	6,534	95,300	95,350	7,102	6,768
89,350	89,400	6,638	6,304	92,350	92,400	6,872	6,538	95,350	95,400	7,106	6,772
89,400	89,450	6,642	6,308	92,400	92,450	6,876	6,542	95,400	95,450	7,110	6,776
89,450	89,500	6,646	6,312	92,450	92,500	6,880	6,546	95,450	95,500	7,114	6,780
89,500	89,550	6,649	6,316	92,500	92,550	6,883	6,550	95,500	95,550	7,117	6,784
89,550	89,600	6,653	6,320	92,550	92,600	6,887	6,554	95,550	95,600	7,121	6,788
89,600	89,650	6,657	6,324	92,600	92,650	6,891	6,558	95,600	95,650	7,125	6,792
89,650	89,700	6,661	6,328	92,650	92,700	6,895	6,562	95,650	95,700	7,129	6,796
89,700	89,750	6,665	6,331	92,700	92,750	6,899	6,565	95,700	95,750	7,133	6,799
89,750	89,800	6,669	6,335	92,750	92,800	6,903	6,569	95,750	95,800	7,137	6,803
89,800	89,850	6,673	6,339	92,800	92,850	6,907	6,573	95,800	95,850	7,141	6,807
89,850	89,900	6,677	6,343	92,850	92,900	6,911	6,577	95,850	95,900	7,145	6,811
89,900	89,950	6,681	6,347	92,900	92,950	6,915	6,581	95,900	95,950	7,149	6,815
89,950	90,000	6,685	6,351	92,950	93,000	6,919	6,585	95,950	96,000	7,153	6,819

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

**Tax Tables** continued

If line 21, Form 40 or line 43, Form 43		And your filing status is		If line 21, Form 40 or line 43, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$96,000</b> Your tax is --				<b>\$98,000</b> Your tax is --			
96,000	96,050	7,156	6,823	98,000	98,050	7,312	6,979
96,050	96,100	7,160	6,827	98,050	98,100	7,316	6,983
96,100	96,150	7,164	6,831	98,100	98,150	7,320	6,987
96,150	96,200	7,168	6,835	98,150	98,200	7,324	6,991
96,200	96,250	7,172	6,838	98,200	98,250	7,328	6,994
96,250	96,300	7,176	6,842	98,250	98,300	7,332	6,998
96,300	96,350	7,180	6,846	98,300	98,350	7,336	7,002
96,350	96,400	7,184	6,850	98,350	98,400	7,340	7,006
96,400	96,450	7,188	6,854	98,400	98,450	7,344	7,010
96,450	96,500	7,192	6,858	98,450	98,500	7,348	7,014
96,500	96,550	7,195	6,862	98,500	98,550	7,351	7,018
96,550	96,600	7,199	6,866	98,550	98,600	7,355	7,022
96,600	96,650	7,203	6,870	98,600	98,650	7,359	7,026
96,650	96,700	7,207	6,874	98,650	98,700	7,363	7,030
96,700	96,750	7,211	6,877	98,700	98,750	7,367	7,033
96,750	96,800	7,215	6,881	98,750	98,800	7,371	7,037
96,800	96,850	7,219	6,885	98,800	98,850	7,375	7,041
96,850	96,900	7,223	6,889	98,850	98,900	7,379	7,045
96,900	96,950	7,227	6,893	98,900	98,950	7,383	7,049
96,950	97,000	7,231	6,897	98,950	99,000	7,387	7,053
<b>\$97,000</b>				<b>\$99,000</b>			
97,000	97,050	7,234	6,901	99,000	99,050	7,390	7,057
97,050	97,100	7,238	6,905	99,050	99,100	7,394	7,061
97,100	97,150	7,242	6,909	99,100	99,150	7,398	7,065
97,150	97,200	7,246	6,913	99,150	99,200	7,402	7,069
97,200	97,250	7,250	6,916	99,200	99,250	7,406	7,072
97,250	97,300	7,254	6,920	99,250	99,300	7,410	7,076
97,300	97,350	7,258	6,924	99,300	99,350	7,414	7,080
97,350	97,400	7,262	6,928	99,350	99,400	7,418	7,084
97,400	97,450	7,266	6,932	99,400	99,450	7,422	7,088
97,450	97,500	7,270	6,936	99,450	99,500	7,426	7,092
97,500	97,550	7,273	6,940	99,500	99,550	7,429	7,096
97,550	97,600	7,277	6,944	99,550	99,600	7,433	7,100
97,600	97,650	7,281	6,948	99,600	99,650	7,437	7,104
97,650	97,700	7,285	6,952	99,650	99,700	7,441	7,108
97,700	97,750	7,289	6,955	99,700	99,750	7,445	7,111
97,750	97,800	7,293	6,959	99,750	99,800	7,449	7,115
97,800	97,850	7,297	6,963	99,800	99,850	7,453	7,119
97,850	97,900	7,301	6,967	99,850	99,900	7,457	7,123
97,900	97,950	7,305	6,971	99,900	99,950	7,461	7,127
97,950	98,000	7,309	6,975	99,950	100,000	7,465	7,131

\*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 \$7,465 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 \$7,131 plus 7.8% of the amount over \$100,000.

Enter the tax on line 22, Form 40, or line 44, Form 43.