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** 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**
- 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:

The larger of:	PLUS	This amount:
• $950, or • Your earned income (up to $5,400) plus $300.	}	$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:

The larger of:	PLUS	This amount:
• $950, or • Your earned income (up to $5,400) plus $300.	}	$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**, 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**; 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.

FORM 40

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

GROCERY CREDIT REFUND ONLY
If you're not required to file an income tax return, but are filing Form 40 to receive a grocery credit refund, you don't need to 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

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

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**

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**.

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.

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 ..... _____

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**. 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**.

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.

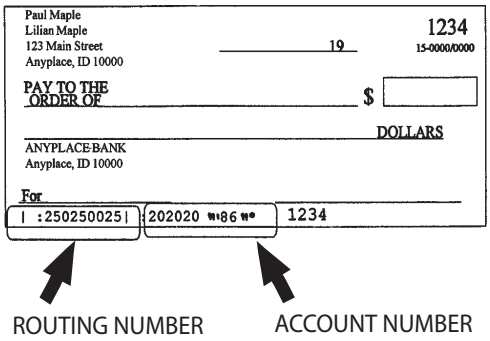
Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32.

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.



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**. 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 ..... _____

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.

LINES 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

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.

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**.

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**.

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**.

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**. 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.

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.**

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.

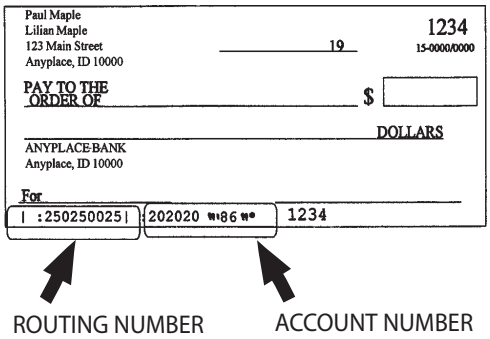
Enter the account number of the account into which you want your refund deposited. The account number can be up to 17 characters (both numbers and letters). Don't include hyphens, spaces, or special symbols. Enter the number left to right and leave any unused boxes blank.

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.



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

- 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.

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.

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** 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.

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.

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

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

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** 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.

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 ..... _____

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.

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 .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

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

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

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

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
$0		Your tax is --		**$2,000**		Your tax is --		**$4,000**		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
$1,000				**$3,000**				**$5,000**			
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).**

Continued on next page

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
$6,000		Your tax is --		**$9,000**		Your tax is --		**$12,000**		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
$7,000				**$10,000**				**$13,000**			
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
$8,000				**$11,000**				**$14,000**			
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).**

Continued on next page

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
$15,000		Your tax is --		**$18,000**		Your tax is --		**$21,000**		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
$16,000				**$19,000**				**$22,000**			
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
$17,000				**$20,000**				**$23,000**			
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).**

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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
$24,000		Your tax is --		**$27,000**		Your tax is --		**$30,000**		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
$25,000				**$28,000**				**$31,000**			
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
$26,000				**$29,000**				**$32,000**			
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).**

Continued on next page

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
$33,000		Your tax is --		**$36,000**		Your tax is --		**$39,000**		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
$34,000				**$37,000**				**$40,000**			
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
$35,000				**$38,000**				**$41,000**			
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).**

Continued on next page

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
$42,000		Your tax is --		**$45,000**		Your tax is --		**$48,000**		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
$43,000				**$46,000**				**$49,000**			
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
$44,000				**$47,000**				**$50,000**			
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).**

Continued on next page

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
$51,000		Your tax is --		**$54,000**		Your tax is --		**$57,000**		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
$52,000				**$55,000**				**$58,000**			
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
$53,000				**$56,000**				**$59,000**			
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).**

Continued on next page

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
$60,000		Your tax is --		**$63,000**		Your tax is --		**$66,000**		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
$61,000				**$64,000**				**$67,000**			
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
$62,000				**$65,000**				**$68,000**			
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).**

Continued on next page

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
$69,000		Your tax is --		**$72,000**		Your tax is --		**$75,000**		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
$70,000				**$73,000**				**$76,000**			
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
$71,000				**$74,000**				**$77,000**			
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).**

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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
$78,000		Your tax is --		**$81,000**		Your tax is --		**$84,000**		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
$79,000				**$82,000**				**$85,000**			
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
$80,000				**$83,000**				**$86,000**			
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).**

Continued on next page

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
$87,000		Your tax is --		**$90,000**		Your tax is --		**$93,000**		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
$88,000				**$91,000**				**$94,000**			
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
$89,000				**$92,000**				**$95,000**			
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).**

Continued on next page

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**
$96,000		Your tax is –		**$98,000**		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
$97,000				**$99,000**			
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.