

# WHAT'S NEW FOR 2003

## BONUS DEPRECIATION

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

- Complete a separate federal Form 4562 for Idaho depreciation purposes as if the special depreciation allowance had not been claimed. Enter the difference between the federal and Idaho Forms 4562 as an "other" addition or subtraction on the Form 39R or 39NR.
- Compute the adjusted basis for Idaho separately from federal using the Idaho depreciation amounts. Enter the difference between Idaho gains and losses and the federal amounts from sales or exchanges of this property as an "other subtraction" on the Form 39R or 39NR.

## SECTION 179 EXPENSE

When these instructions were printed, Idaho had not adopted the federal amendments to IRC Section 179 that increased the expensing limitation to \$100,000, allowed off-the-shelf computer software to qualify as Section 179 property, and increased the phase-out threshold amount. If the 2004 Idaho

legislature does not adopt these provisions retroactively, you must make adjustments to your Idaho return if you used these amended Section 179 provisions on your federal return.

If you claimed Section 179 expense for federal purposes, complete a separate federal Form 4562 for Idaho purposes using the Section 179 expensing provisions that were in effect prior to the Jobs and Growth Tax Relief Reconciliation Act of 2003.

## PROPERTY TAX EXEMPTION

If you placed personal property in service during 2003 that qualifies for the investment tax credit, you may be able to elect a property tax exemption instead of earning the investment tax credit on the property. The property tax exemption is allowed for two years. To qualify, you must have had a loss in the second preceding tax year from the year the property was placed in service. The exemption is elected on Idaho Form 49E and is irrevocable. If you elect the property tax exemption, you cannot claim the investment tax credit on that property.

## CREDIT FOR QUALIFYING NEW EMPLOYEES

The limitation of tax that applies when you earn the credit for qualifying new employees has increased from 45% to 50%.



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

The benefits to you are:

- **FASTER REFUNDS.** The typical wait for e-filed refunds is 7-14 days. Taxpayers who file paper returns wait 6-10 weeks for their refunds.
- **FEWER ERRORS.** Computer calculations are automatic and virtually error-proof.
- **DIRECT DEPOSITS.** Refunds can be deposited directly into your bank account.
- **AVOID POST OFFICE LINES.** No more last-minute postal runs or doubt about correct postage.
- **IMMEDIATE VERIFICATION OF RECEIPT.** Returns can't be "lost in the mail."
- **FILE NOW, PAY LATER.** E-file accepts both refund and tax due returns.

Ways to access :

- **E-FILE FROM YOUR OWN COMPUTER.** Use our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax) and click on "**Electronic Filing**" to access e-file services available at no cost to eligible taxpayers or commercial tax preparation software for a modest fee.
- **E-FILE WITH YOUR TAX PREPARER.** Please request this service from your preparer. Refund and balance due returns may be e-filed. Payments on balance due returns must be made by April 15, 2004. Check out the electronic payment options on our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax) and click on "**Electronic Payments.**"

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

## WHICH FORM TO USE

You may use Form 40EZ if you:

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

You must use Form 40 if you:

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

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

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

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

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

## GENERAL INFORMATION

### INFORMATION AND FORMS

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

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

- On the Internet at [www2.state.id.us/tax](http://www2.state.id.us/tax)
- By calling (208) 334-7660 in the Boise area or (800) 972-7660
- Most Idaho libraries have a copy of "Idaho Reproducible Forms" containing Idaho tax forms for individuals and businesses.

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

### FILING REQUIREMENTS

#### Full-year Resident

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 3. When using this schedule, do not include social security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2003.

#### STATUS

#### GROSS INCOME

##### MARRIED:

• filing separate returns .....	\$ 3,050
• filing jointly, both spouses under 65 .....	\$ 15,600
• filing jointly, one spouse 65 or older .....	\$ 16,550
• filing jointly, both spouses 65 or older .....	\$ 17,500

##### HEAD OF HOUSEHOLD:

• under 65 .....	\$ 10,050
• 65 or older .....	\$ 11,200

##### SINGLE:

• under 65 .....	\$ 7,800
• 65 or older .....	\$ 8,950

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

• under 65 .....	\$ 12,550
• 65 or older .....	\$ 13,500

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

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

- No. You must file a return if any of the following apply:
- Your unearned income was over \$750.
  - Your earned income was over \$4,750
  - Your gross income was more than the larger of—
    - \$750, or
    - Your earned income (up to \$4,500) plus \$250.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$5,900 (\$7,050 if 65 or older and blind).
  - Your unearned income was over \$1,900 (\$3,050 if 65 or older and blind).
  - Your gross income was more than—
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$750, or</li> <li>• Your earned income (up to \$4,500) plus \$250.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,150 (\$2,300 if 65 or older and blind)</li> </ul>

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

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your unearned income was over \$750.
  - Your earned income was over \$4,750.
  - Your gross income was more than the larger of—
    - \$750, or
    - Your earned income (up to \$4,500) plus \$250
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$5,700 (\$6,650 if 65 or older and blind).
  - Your unearned income was over \$1,700 (\$2,650 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than—
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$750, or</li> <li>• Your earned income (up to \$4,500) plus \$250.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$950 (\$1,900 if 65 or older and blind)</li> </ul>

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

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

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

# GENERAL INFORMATION

## AMENDED RETURNS

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

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

Use Form 40 to amend your Form 40EZ.

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

## AMERICAN INDIANS

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

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

## ATTACHMENTS

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

## AUDITS

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

### Federal Audit

If your federal taxable income or tax credits change because of a federal audit, you must send written notice to the Tax Commission within 60 days of the final federal determination. You must include copies of all schedules supplied by the Internal Revenue Service. If you owe additional Idaho tax and do not send written notice within 60 days, a 5% negligence penalty will be imposed. Interest applies on any tax due. If the final federal determination results in an Idaho refund and the statute of limitations is closed, you have one year from the date of the determination to file for the refund.

## COMMUNITY PROPERTY

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

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

recipient is a resident. In the case of real property, the law of the state in which the property is located will apply.

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

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

If you divorced during 2003 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided.

## DECEDENT'S TAX RETURN

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

If your spouse died in 2003 and you did not remarry in 2003, you can file a joint return. You can also file a joint return if your spouse died in 2004 before filing a 2003 return. A joint return should show your spouse's 2003 income before death and your income for all of 2003. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, he must also sign the return.

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

## ESTIMATED PAYMENTS

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

## EXTENSION OF TIME FOR FILING

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

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

## FILING STATUS

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

## FILING YOUR RETURN

### When To File

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

- On or before April 15, 2004, for the calendar year 2003, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

### Where To File

Mail the return and payment to:

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

# GENERAL INFORMATION

## INCOME

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

## Gross Income

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

- All income from wages, salaries, tips, interest and dividends that is not exempt from tax
- Self-employment income before expenses
- Farm income before expenses
- Rental income before expenses
- Shareholders and partners include their share of the gross income from the S corporation and partnership
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains derived from sales of property
- Pensions and annuities

Scholarships received by degree candidates that are used for tuition, fees, supplies, books, and equipment required for particular courses are not included in gross income.

## INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 6% per year (rate effective 1-1-2004 to 12-31-2004).

## MILITARY PERSONNEL

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

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

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

## Idaho resident on active duty stationed in Idaho

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

## Idaho resident on active duty stationed outside of Idaho

- You joined the armed forces while a resident of Idaho and Idaho is your military home of record; and
- You were on active duty for 120 or more consecutive days; and
- You were stationed outside of Idaho for all or a portion of the year.

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

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

## Nonresident on active duty stationed in Idaho.

If your military home of record is not Idaho and you were on active duty stationed in Idaho for all or a portion of the year, Idaho does not tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500. The instructions for Form 43 begin on page 10.

## NET OPERATING LOSS

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

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

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

## PAYMENTS

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

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

## PENALTIES

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

## RECORDKEEPING

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

## GENERAL INFORMATION

### REFUNDS WHEN NOT REQUIRED TO FILE

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

### REFUND SEIZURE

Under state law, the Tax Commission may retain state income tax refunds to satisfy other outstanding tax debts. The Department of Health and Welfare and the Department of Labor may seize all or part of your income tax refund to offset debts you may owe these agencies. Also, refunds may be seized to satisfy bankruptcy claims, sheriff's garnishments, or debts owed to the Internal Revenue Service. The agency or party seizing the refund is required to send you notice of the action. Questions regarding a refund seizure should be directed to the agency or party that initiated the claim for seizure.

### ROUNDING AMOUNTS

The amounts on your return must be rounded to the whole dollar. An amount less than 50 cents is reduced to the whole dollar. Amounts of 50 cents or more are increased to the next whole dollar.

### RESIDENCY

#### Are you a resident, a nonresident, or a part-year resident?

The following will help you decide:

- You are an Idaho resident, even though you live outside Idaho, if the following are true:
  - You think of Idaho as your permanent home.
  - Idaho is the center of your financial, social, and family life.
  - Idaho is the place you intend to return to when you are away.
- You are also an Idaho resident if the following are true:
  - You maintained a home in Idaho the entire year.
  - You spent more than 270 days in Idaho during the tax year.
- You are a nonresident if your permanent home is outside of Idaho all year.

- You are a part-year resident if you moved into or out of Idaho during the tax year. You are still a full-year resident if:
  - You temporarily moved outside of Idaho, **or**
  - You moved back to Idaho after a temporary absence.

### Special-case Idaho Residents

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

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You did not have a personal residence in Idaho for yourself or your family during any part of 2003.
- You did not claim Idaho as your federal tax home.
- You were not employed on the staff of a U.S. senator or representative.
- You did not hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

### SIGNATURES

You must sign your return. Your spouse also must sign if you file a joint return. If your return is prepared by a paid preparer, he must enter his name, address, and identification number. If a taxpayer is deceased or cannot sign his return, an authorized person may sign the return indicating his status or relationship. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space. If a taxpayer signs with an "X", his mark must be witnessed.

### TAX PREPARER CONTACT BOX

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

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

### TAX YEAR AND ACCOUNTING METHOD

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

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## FORM 40EZ

Instructions are on the back of the form.

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You can file on the Internet at [www2.state.id.us/tax](http://www2.state.id.us/tax). Click on "**Electronic Filing.**"

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

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

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

# FORM 40

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

## HEADING

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

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

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

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

## AMENDED RETURN

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

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

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

## NEXT YEAR'S FORMS

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

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

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

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." If your spouse died during 2003 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

## LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

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

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

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

## LINE 9 FEDERAL ADJUSTED GROSS INCOME

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

## LINE 13 IDAHO ELECTION TO FOREGO NOL CARRYBACK

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

## TAX COMPUTATION

### LINE 14a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2004, you may consider yourself 65 on December 31, 2003. The boxes you check must match your federal return.

### LINE 14b BLIND

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

### LINE 14c CLAIMED DEPENDENT

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

## LINES 15-18 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 18, Form 40. However, if you check the box on line 14a or 14b, use the chart on page 6 to find your standard deduction. If you check the box on line 14c, use the worksheet on page 6 to figure your standard deduction. You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

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

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

If line 17 is more than line 18, you should use your itemized deductions on line 17. If line 18 is more than line 17, you should use your standard deduction on line 18.

**YOU MUST ITEMIZE** if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2003 and during

# FORM 40

the rest of the year you were a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2003 and you and your spouse agree to be taxed on your combined worldwide income.

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

## STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

- 1a. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0- \_\_\_\_\_
- b. Add \_\_\_\_\_ 250
- c. Add lines 1a and 1b. Enter total here. \_\_\_\_\_
2. Minimum amount \_\_\_\_\_ 750
3. Compare the amounts on lines 1c and 2. Enter the larger of the two amounts here. \_\_\_\_\_
4. Enter on line 4 the amount shown below for your filing status:
  - Single, enter \$4,750.
  - Married filing a separate return, enter \$4,750.
  - Married filing a joint return, enter \$9,500.
  - Qualifying widow(er) with dependent child, enter \$9,500.
  - Head of household, enter \$7,000. \_\_\_\_\_
5. Standard deduction:
  - a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on line 18. \_\_\_\_\_

- b. If 65 or older or blind, multiply \$1,150 (\$950 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 14a and b. \_\_\_\_\_
- c. Add lines 5a and 5b. Enter the total here and on line 18. \_\_\_\_\_

**FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS.** Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$139,500 (\$69,750 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

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

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

## STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

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

If your filing status is . . .	and the number of boxes checked on lines 14a & b is _____	then your standard deduction is . . .
Single	1	\$ 5,900
	2	7,050
Married Filing Jointly	1	\$10,450
	2	11,400
	3	12,350
	4	13,300
Married Filing Separately	1	\$ 5,700
	2	6,650
	3	7,600
	4	8,550
Head of Household	1	\$ 8,150
	2	9,300
Qualifying Widow(er)	1	\$ 10,450
	2	11,400

# FORM 40

## LINE 20 EXEMPTIONS

Multiply \$3,050 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 39

- \$104,625 Married filing separate return
- \$209,250 Married filing joint return or qualifying widow(er)
- \$139,500 Single
- \$174,400 Head of household

## LINE 22 TAX

Enter the tax on this line. Use the tax tables beginning on page 28, if line 21 is less than \$100,000. Use the schedules on page 39 if line 21 is \$100,000 or more. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

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

## CREDITS

### LINE 24 INCOME TAX PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use Form 39R to compute the credit. You must attach a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 20.

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

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

### LINE 25 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

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

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

A qualified educational entity includes:

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

### LINE 26 INVESTMENT TAX CREDIT

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

Report the earned credit computed on line 2, Part I, Form 49, and the allowed credit computed on line 8, Part II, Form 49.

### LINE 27 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho

Department of Health and Welfare, you may claim a tax credit. Your credit is limited to the smallest of:

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

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home, Inc.
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Western Idaho Training Co., Inc., Caldwell
- Winchester Occupational Workshop, Winchester

The following are the qualified centers for independent living:

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

### LINE 28 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

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

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

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

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

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

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

### LINE 29 PROMOTER-SPONSORED EVENT CREDIT

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

## FORM 40

### LINE 30 CREDIT FOR QUALIFYING NEW EMPLOYEES

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

Report the earned credit computed on line 8, Part I, Form 55 and the allowed credit computed on line 23, Part II, Form 55. Attach Form 55.

### LINE 31 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 30 or line 34, Form 67. Attach Form 67.

### LINE 32 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 18 or line 22, Form 68. Attach Form 68.

### LINE 33 INCENTIVE INVESTMENT TAX CREDIT

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

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

## OTHER TAXES

### LINE 36 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, fuels tax is due. Add the amounts on lines 3 and 4, Section IV, Form 75, and enter the total. Attach Form 75.

### LINE 37 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. For purchases before May 1, 2003, multiply the total amount of such purchases by 5% (.05). For purchases after April 30, 2003, multiply the total amount of such purchases by 6% (.06).

### LINE 38 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

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

### LINE 39 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

If you have claimed a broadband equipment investment credit on property that ceases to qualify before the end of the five-year recapture period, you must recompute the broadband equipment investment credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 68R.

### LINE 40 TAX FROM RECAPTURE OF INCENTIVE INVESTMENT TAX CREDIT

If you claimed an incentive investment tax credit on property that ceases to qualify before the end of the five-year recapture

period, you must recompute the incentive investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 69R.

### LINE 41 PERMANENT BUILDING FUND

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

You are not required to pay the \$10 permanent building fund tax if:

- your gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments do not qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

## DONATIONS

The donations on lines 43 and 44 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2004 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

### LINE 43 NONGAME WILDLIFE CONSERVATION FUND



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

### LINE 44 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

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

## PAYMENTS AND OTHER CREDITS

### LINE 46 GROCERY CREDIT

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

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

# FORM 40

If you are not required to file a return and either you or your spouse is blind, a disabled veteran, or age 62 or older by December 31, 2003, you may claim a \$20 grocery credit refund for each qualifying person. If you are blind, check the box on page 1, line 14b, Form 40. A disabled veteran who has not claimed this credit before must enclose a photocopy of the document which establishes disability. If you are age 62 or older, write your date of birth in the margin on Form 40.

**NOTE:** If you qualify for the grocery credit and are not required to file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 2004. You may not claim the credit on both Form 40 and Form 24.

## LINE 47 ADDITIONAL GROCERY CREDIT

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

If your gross income is less than the amount that requires you to file a return (see page 1) and if either you or your spouse is 65 or older by December 31, 2003, you may claim the additional grocery credit refund on line 47 for each qualifying person.

**NOTE:** If you qualify for the grocery credit and do not file a return, the credit may be claimed on Form 24. You may obtain a form from any office of the Idaho State Tax Commission. The refund claim is due on or before April 15, 2004. You may not claim the credit on both Form 40 and Form 24.

## LINE 48 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

If you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and did not claim a deduction of \$1,000 per person on Form 39R, Part B, line 14, you may claim a tax credit of \$100 per person (up to \$300).

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

## LINE 49 FUELS TAX REFUND

If you buy special fuels (diesel, propane, natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from line 2, Section IV, Form 75. Attach Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from line 1, Section IV, Form 75. Attach Form 75.

## LINE 50 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld as shown on your withholding statements. Attach legible state copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding.

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

## LINE 51 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2002 return.

## TAX DUE OR REFUND

### LINE 54 PENALTY AND INTEREST

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

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

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

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

If you do not pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date the following penalties will apply:

- If the return is filed by the original due date, a 0.5% per month late payment penalty will be computed on tax due from the original due date of the return to the date of payment.
- If the return is filed on or before the extended due date and the tax is paid on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the earlier of the date the tax is paid or date return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid, if the tax is paid after the return is filed.
- If the return is filed on or before the extended due date but the tax is paid after the extended due date, a 2% per month late filing penalty will be computed on tax due from the due date of the return to the date the return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid.
- If both the return is filed and the tax is paid after the extended due date, a 5% per month late filing penalty will be computed on tax due from the original due date of the return to the earlier of the date the return is filed or the date tax is paid.

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

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

**Interest:** Interest is charged on the amount of tax due, line 53, from the original due date until paid. The rate for 2004 is 6%.

### LINE 55 TOTAL DUE

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

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

To pay by credit card, complete and attach Form CCV, Credit Card Payment Voucher; visit our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax) and click on the "Electronic Payments" button; or call (208) 334-7660 in the Boise area or (800) 972-7660.

### LINE 57 REFUND

Enter the amount of your overpayment shown on line 56 that you want refunded to you. Refunds of less than \$1 will not be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

## FORM 40

### LINE 58 ESTIMATED TAX

If you are filing an original return, subtract line 57 from line 56. The amount you enter will be applied to your 2004 tax and will not be refunded.

### AMENDED RETURN ONLY

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

### LINE 59 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the tax due shown on line 53 is greater than zero, enter this amount on line 59. The amount from line 53 should be entered as a positive amount.

If line 53 is zero, enter the amount of overpayment that is shown on line 56 on line 59. The amount from line 56 should be entered as a negative amount.

## FORM 43

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

### HEADING

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

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

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

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

### AMENDED RETURN

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

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

### NEXT YEAR'S FORMS

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

### RESIDENCY STATUS

Check the box that applies to your residency status for 2003. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2003. Use Form 43 if one of you is a resident and the other is not, and you filed a joint federal return.

1. If you (or your spouse) are a full-year resident of Idaho, check box 1.
2. If you (or your spouse) are a member of the armed forces on active military duty outside Idaho and Idaho is your state of permanent residence, check box 2. (An Idaho resident on active military duty in Idaho for the entire year must file on Form 40 or Form 40EZ unless his spouse is a part-year or nonresident.)
3. If you (or your spouse) are a nonresident, check box 3.

4. If you (or your spouse) moved into or out of Idaho and were a resident for only part of the year, check box 4.
5. If you (or your spouse) are in Idaho on military orders but your state of permanent residence is another state, check box 5. See the instructions for military personnel on page 3 of this booklet.

### FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2003. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2003. Nonresidents do not respond to this question.

### CURRENT STATE OF RESIDENCE

Use the two letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2003, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

### LINES 1 THROUGH 5 FILING STATUS

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

### LINE 6 EXEMPTIONS

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

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

If you cannot be claimed as a dependent on another person's return, you may claim one exemption for yourself. Check the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Check the box for "Spouse." Enter the total number of boxes checked in the space provided. If your spouse died during 2003 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

### LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

The Idaho Legislature established this fund to provide financing for qualified political parties. If you want \$1 of your income tax to go to the Idaho Election Campaign Fund, check the box beside the party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

# FORM 43

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

## IDAHO INCOME

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

### LINE 9 WAGES, SALARIES, TIPS, ETC.

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

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

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

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

### LINE 10 TAXABLE INTEREST INCOME

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

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

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

### LINE 11 DIVIDEND INCOME

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

### LINE 12 ALIMONY RECEIVED

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

### LINE 13 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (loss) reported on federal Schedule C or C-EZ from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and attach Idaho Form 402.

### LINE 14 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13a, enter the gain or loss reported on federal Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho, or receipt of installment sale proceeds while you were an Idaho resident. From Form 1040A, line 10a, 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 MEDICAL SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 24, or Form 1040A, line 17, and Idaho's portion of the deduction for a federal medical savings account included on federal Form 1040, line 33. To compute Idaho's portion of the IRA and federal medical savings account deductions, complete this worksheet.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal medical savings account deduction is claimed. ....
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources. ....
3. Divide line 2 by line 1. (Cannot exceed 100%) ..... %
4. Enter amounts from federal Form 1040, line 24, or Form 1040A, line 17, and Form 1040, line 33. ....
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 27. To compute Idaho's portion, complete this worksheet.

1. Enter total Idaho income from line 22, Form 43. ....
2. Enter total income from line 22, federal Form 1040. ....
3. Divide line 1 by line 2. (Cannot exceed 100%) ..... %
4. Enter total moving expense from line 27, federal Form 1040. ....
5. Multiply line 4 by line 3. Enter this amount on line 24. ....

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## 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 28, 29, and 30. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 13 (business income), line 19 (farm income), and line 18 (income from partnerships)..... \_\_\_\_\_
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), and line 17 (income from partnerships)..... \_\_\_\_\_
3. Divide line 1 by line 2. (Cannot exceed 100%)..... \_\_\_\_\_%
4. From federal Form 1040, enter the total of lines 28, 29, and 30..... \_\_\_\_\_
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 31 that relates to interest income reported as Idaho income.

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

Enter Idaho's portion of student loan interest deducted on federal Form 1040, line 25, or Form 1040A, line 18; tuition and fees deducted on federal Form 1040, line 26, or Form 1040A, line 19; and alimony paid reported on federal Form 1040, line 32a. Complete this worksheet to compute Idaho's portion.

1. Enter total income from line 22, Form 43. .... \_\_\_\_\_
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15. .... \_\_\_\_\_

3. Divide line 1 by line 2. (Cannot exceed 100%)..... \_\_\_\_\_%
4. Enter amounts from federal Form 1040, lines 25, 26 and 32a, or from Form 1040A, lines 18 and 19. .... \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 27. .... \_\_\_\_\_

## LINE 29 IDAHO ELECTION TO FOREGO NOL CARRYBACK

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

## LINE 30 ADJUSTED GROSS INCOME

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Line 34, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

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

## TAX COMPUTATION

### LINE 35a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2004, you may consider yourself 65 on December 31, 2003. The boxes you check must match your federal return.

### LINE 35b BLIND

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

## STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND

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

If your filing status is . . .	and the number of boxes checked on line 35a & b is _____	then your standard deduction is . . .
Single	1	\$ 5,900
	2	7,050
Married Filing Jointly	1	\$10,450
	2	11,400
	3	12,350
	4	13,300
Married Filing Separately	1	\$ 5,700
	2	6,650
	3	7,600
	4	8,550
Head of Household	1	\$ 8,150
	2	9,300
Qualifying Widow(er)	1	\$ 10,450
	2	11,400

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## LINE 35c CLAIMED DEPENDENT

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

## LINES 36-39 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 39, Form 43. However, if you check the box on line 35a or 35b, use the chart to find your standard deduction. If you check the box on line 35c, use the worksheet to figure your standard deduction. You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

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

If line 38 is more than line 39, you should use your itemized deductions on line 38. If line 39 is more than line 38, you should use your standard deduction on line 39.

**YOU MUST ITEMIZE** if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2003. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2003 and you and your spouse agree to be taxed on your combined worldwide income.

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

### STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

- 1a. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0- ..... \_\_\_\_\_
- b. Add ..... 250
- c. Add lines 1a and 1b. Enter total here. .... \_\_\_\_\_
2. Minimum amount ..... 750
3. Compare the amounts on lines 1c and 2. Enter the larger of the two amounts here. .... \_\_\_\_\_
4. Enter on line 4 the amount shown below for your filing status:
  - Single, enter \$4,750.
  - Married filing a separate return, enter \$4,750.
  - Married filing a joint return, enter \$9,500.
  - Qualifying widow(er) with dependent child, enter \$9,500.
  - Head of household, enter \$7,000. .... \_\_\_\_\_
5. Standard deduction:
  - a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on line 39. .... \_\_\_\_\_
  - b. If 65 or older or blind, multiply \$1,150 (\$950 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 35a and b. .... \_\_\_\_\_
  - c. Add lines 5a and 5b. Enter the total here and on line 39. .... \_\_\_\_\_

**FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS.** Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$139,500 (\$69,750 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount computed on the federal Itemized Deductions Worksheet and reported on your federal return.

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

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

## LINE 40 EXEMPTIONS

Multiply \$3,050 by the total number of exemptions entered on line 6d. If Column A, line 30 is more than the amount shown for your filing status, use the amount allowed on your federal Form 1040, line 39.

- \$104,625 Married filing separate return
- \$209,250 Married filing joint return or qualifying widow(er)
- \$139,500 Single
- \$174,400 Head of household

## LINE 42 IDAHO PERCENTAGE

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

## LINE 45 TAX

Enter the tax on this line. Use the tax tables beginning on page 28 if line 44 is less than \$100,000. Use the schedules on page 39 if line 44 is \$100,000 or more. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

## CREDITS

### LINE 46 INCOME TAX PAID TO OTHER STATES

Nonresidents do not qualify for this credit.

**Part-year resident:** When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must attach a copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

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

### LINE 47 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

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

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

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities

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- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho State Library

### LINE 48 INVESTMENT TAX CREDIT

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

Report the earned credit computed on line 2, Part I, Form 49 and the allowed credit computed on line 8, Part II, Form 49.

### LINE 49 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. Your credit is limited to the smallest of:

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

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d' Alene
- The Arc, Inc., Boise
- The Children's Home Society Of Idaho, Inc., Boise
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- High Reachers, Inc., Mountain Home
- Hope House, Inc., Nampa
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home, Inc.
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Transitional Employment Services for the Handicapped, Coeur d' Alene
- Western Idaho Training Co., Inc., Caldwell
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

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

### LINE 50 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

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

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

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

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

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

### LINE 51 PROMOTER-SPONSORED EVENT CREDIT

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

### LINE 52 CREDIT FOR QUALIFYING NEW EMPLOYEES

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

Report the earned credit computed on line 8, Part I, Form 55, and the allowed credit computed on line 23, Part II, Form 55. Attach Form 55.

### LINE 53 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 30 or line 34 Form 67. Attach Form 67.

### LINE 54 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 18 or line 22, Form 68. Attach Form 68.

### LINE 55 INCENTIVE INVESTMENT TAX CREDIT

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

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

## OTHER TAXES

### LINE 57 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, fuels tax is due. Add the amounts on lines 3 and 4, Section IV, Form 75, and enter the total. Attach Form 75.

### LINE 58 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. For purchases before May 1, 2003, multiply the total amount of such purchases by 5% (.05). For purchases after April 30, 2003, multiply the total amount of such purchases by 6% (.06).

### LINE 59 TAX FROM RECAPTURE OF CREDITS

If you have claimed Idaho tax credits that cease to qualify, you

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must recompute the tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Form 39NR and applicable Forms 49R, 68R, and 69R.

## LINE 60 PERMANENT BUILDING FUND

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

You are not required to pay the \$10 permanent building fund tax if:

- your Idaho gross income was less than the amount specified for your filing status. Draw a line through the \$10 and enter "NRF" (Not Required to File).
- you were receiving Idaho public assistance payments at the end of the tax year. Check the box on this line and draw a line through the \$10. Food stamps and WIC payments do not qualify as Idaho public assistance.
- you or your spouse were legally blind at the end of the tax year. Draw a line through the \$10.

## DONATIONS

The donations on lines 62 and 63 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2004 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

## LINE 62 NONGAME WILDLIFE CONSERVATION FUND



**DO SOMETHING WILD!**

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

## LINE 63 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

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

## PAYMENTS AND OTHER CREDITS

### LINE 65 GROCERY CREDIT

Nonresidents do not qualify for this credit.

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

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

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

## GROCERY CREDIT WORKSHEET

### Part-year Residents

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

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

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

Total credit allowed:

6. Add amounts on lines 2, 4 and 5. .... \_\_\_\_\_
7. Enter tax from line 45. .... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 65. .... \_\_\_\_\_

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

### Idaho Residents on Active Military Duty

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

### LINE 66 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

If either you or your spouse were a full-year resident or an Idaho resident on active military duty outside Idaho and you maintained a household for an immediate family member(s) age 65 or older or with a developmental disability, and you did not include a deduction of \$1,000 per person on line 11, Part B, Form 39NR, you may claim a tax credit of \$100 per person (up to \$300).

Complete Form 39NR, Part E and attach it to your return. If the home was maintained for the family member for less than a full year, the tax credit is allowed at the rate of \$8.33 per month per person. You may claim this credit even if your gross income is less than the filing requirement.

### LINE 67 FUELS TAX REFUND

If you buy special fuels (diesel, propane, natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from line 2, Section IV, Form 75. Attach Form 75. Heating fuel is generally purchased without paying the tax.

If you buy gasoline and use it in unlicensed equipment or auxiliary engines, you may be entitled to a refund of the Idaho gasoline tax you paid. Enter the amount from line 1, Section IV, Form 75. Attach Form 75.

## FORM 43

### LINE 68 IDAHO INCOME TAX WITHHELD

Total the Idaho income tax withheld as shown on your withholding statements. Attach legible state copies of your Form(s) W-2, 1099, and other information forms that show Idaho withholding.

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

### LINE 69 FORM 51 PAYMENT(S)

Enter the total of payments you made with Form(s) 51. Include the amount of overpayment applied from your 2002 return.

## TAX DUE OR REFUND

### LINE 72 PENALTY AND INTEREST

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

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

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

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

If you do not pay at least 80% of the tax due on the return or 100% of the total tax reported last year by the original due date the following penalties will apply:

- If the return is filed by the original due date, a 0.5% per month late payment penalty will be computed on tax due from the original due date of the return to the date of payment.
- If the return is filed on or before the extended due date and the tax is paid on or before the extended due date, a 2% per month extension penalty will be computed on tax due from the original due date to the earlier of the date the tax is paid or date return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid, if the tax is paid after the return is filed.
- If the return is filed on or before the extended due date but the tax is paid after the extended due date, a 2% per month late filing penalty will be computed on tax due from the due date of the return to the date the return is filed, plus a 0.5% per month late payment penalty will be computed on tax due from the date the return is filed to the date the tax is paid.
- If both the return is filed and the tax is paid after the extended due date, a 5% per month late filing penalty will be computed on tax due from the original due date of the return to the earlier of the date the return is filed or the date tax is paid.

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

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

**Interest:** Interest is charged on the amount of tax due, line 71, from the original due date until paid. The rate for 2004 is 6%.

### LINE 73 TOTAL DUE

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

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

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

### LINE 75 REFUND

Enter the amount of your overpayment shown on line 74 that you want refunded to you.

Refunds of less than \$1 will not be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

### LINE 76 ESTIMATED TAX

If you are filing an original return, subtract line 75 from line 74. The amount you enter will be applied to your 2004 tax and will not be refunded.

## AMENDED RETURN ONLY

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

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

If the tax due shown on line 71 is greater than zero, enter this amount on line 78. The amount from line 71 should be entered as a positive amount.

If line 71 is zero, enter the amount of overpayment that is shown on line 74 on line 77. The amount from line 74 should be entered as a negative amount.

**ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.**

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

# FORM 39R

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

## PART A. ADDITIONS

### LINE 1 FEDERAL NET OPERATING LOSS CARRYOVER

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

### LINE 2 CAPITAL LOSS CARRYOVER

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

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

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

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

### LINE 5 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

#### PARTNER AND SHAREHOLDER ADDITIONS

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

#### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 54, Form 40, and check the box for an ineligible withdrawal.

#### FEDERAL BONUS DEPRECIATION

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

#### EDUCATOR EXPENSES

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

## PART B. SUBTRACTIONS

### LINE 1 IDAHO NET OPERATING LOSS CARRYOVER AND CARRYBACK

Enter the Idaho net operating loss carryover. Attach Form 56C or

a schedule showing the application of the loss.

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

Enter the total of the NOL carryover and carryback amounts.

### LINE 2 STATE INCOME TAX REFUND

Enter the amount of all state income tax refunds included in income on line 10 of federal Form 1040. If you are filing federal Form 1040A or 1040EZ, enter zero.

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

Interest income you received from obligations of the U.S. Government is not subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income, line 9, Form 40. Examples of obligations of the U.S. Government include but are not limited to:

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

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

### LINE 4 INSULATION OF AN IDAHO RESIDENCE

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

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

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

### LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

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

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

In the next three years after installation, you can deduct 20% of these costs per year, but not more than \$5,000 in any year.

**Lines a - d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2000, complete line d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

**Line 5e** Total your deduction on line 5e.

## LINE 6 CHILD AND DEPENDENT CARE

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

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 or Form 1040A, Schedule 2, to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2003. Do not include amounts paid by your employer or excluded from taxable income. ....
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year. ....
3. Enter excluded benefits from Part III of Form 2441, or Form 1040A, Schedule 2 ....
4. Subtract line 3 from line 2. If zero or less, stop. You cannot claim the deduction. ....
5. Enter your earned income. ....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5. ....
7. Enter the smallest of line 1, 4, 5, or 6 here and on line 6, Form 39R, Part B. ....

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

## LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

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

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

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

If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

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

## LINE 8 RETIREMENT BENEFITS DEDUCTION

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

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

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

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

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 2003 are:

### Married filing jointly:

- age 65 or older ..... \$31,338
- age 62 or older and disabled ..... \$31,338

### Single:

- age 65 or older ..... \$20,892
- age 62 or older and disabled ..... \$20,892

## LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

## LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, 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

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(d) Timber held for at least 24 months.

**NOTE:** Gains from the sale of stocks and other intangibles do not qualify.

Complete Idaho Form CG to compute your capital gains deduction.

## LINE 11 ADOPTION EXPENSES

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

## LINE 12 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 33, federal Form 1040.

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

Interest earned on the account is included on line 12, but only if included on line 9, Form 40. Add your qualifying contributions to the interest earned on the account. Enter the name of the financial institution and your account number in the spaces provided.

## LINE 13 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with TIAA-CREF Tuition Financing, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. A nonqualified withdrawal will result in an additional tax of up to 10% of the earnings portion of the nonqualified withdrawal amount. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529.

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

## LINE 14 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

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

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

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

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:

- Mental retardation
- Cerebral palsy

- Epilepsy
- Autism
- Other condition found to be closely related to, or similar to, one of these impairments; and

2. Results in substantial functional limitation in three or more of the following areas of life activity:

- Self-care
- Receptive and expressive language
- Learning
- Mobility
- Self-direction
- Capacity for independent living
- Economic self-sufficiency; and

3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

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

## LINE 15 IDAHO LOTTERY WINNINGS

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

## LINE 16 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

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

## LINE 17 HEALTH INSURANCE PREMIUMS

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

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

Premiums deducted as a business expense cannot be included in

# FORM 39R

the Idaho deduction for health insurance costs since these amounts are already deducted.

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

## LINE 18 LONG-TERM CARE INSURANCE

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

If you claimed a deduction for long-term care insurance on your federal Form 1040, Schedule A, calculate the long-term care insurance allowed as a deduction by using the worksheet in the instructions for line 17.

## LINE 19 WORKER'S COMPENSATION INSURANCE

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

## LINE 20 OTHER SUBTRACTIONS FEDERAL BONUS DEPRECIATION

If you claimed federal bonus depreciation, you must complete a separate federal Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than the Idaho depreciation, include the difference as a subtraction on this line. Attach the federal Form 4562 used to compute the Idaho depreciation. If you sold or exchanged property on which you claimed the bonus depreciation, compute the difference in the Idaho gain or loss and the federal amount and subtract the difference. Attach all applicable forms.

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

## LINE 21 TOTAL SUBTRACTIONS

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

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

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Idaho Form 39R to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. If credit applies to more than one state, use a separate Form 39R for each state.

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

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

**LINE 1** Enter the tax shown on line 22, Form 40.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

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

# FORM 39R

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

**LINE 4** Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot exceed 100%.

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

**LINE 7** Your allowable credit for tax paid to other states is the smaller of line 5 or line 6. Enter this amount on line 24 of Form 40.

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

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

family member age 65 or over or a family member with a developmental disability. Refer to the instructions for Part B, line 14. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 40 and attach Form 39R to your return. Only full-year residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

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

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

**LINE 4** Enter the total on line 48, Form 40.

**PART E. RETIREMENT BENEFITS DEDUCTION**

Complete the worksheet and enter the amount from line 6 on line 8, Part B. See page 18 for qualified retirement benefits.

# FORM 39NR

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

**PART A. ADDITIONS**

**LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST**

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

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

**LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL**

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

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

**LINE 3 OTHER ADDITIONS**

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

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

**NET OPERATING LOSS CARRYFORWARD**

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

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

**CAPITAL LOSS CARRYFORWARD**

Column A: Enter any capital losses included on line 13, federal Form 1040 that were incurred in another state or capital losses from activities not taxable by Idaho.

Column B: Make no entry in Column B.

**RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS**

Column A: Enter the taxable amount of a lump-sum distribution from a retirement plan not included on line 16a, federal Form 1040 or line 12a, federal Form 1040A. This is the amount eligible for the federal capital gain election or 10-year tax option on federal Form 4972.

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

**PARTNER AND SHAREHOLDER IDAHO ADDITIONS**

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

**IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS**

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 72, Form 43, and check the box for an ineligible withdrawal.

# FORM 39NR

## FEDERAL BONUS DEPRECIATION

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

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

## PART B. SUBTRACTIONS

### LINE 1 IDAHO NET OPERATING LOSS CARRYOVER AND CARRYBACK

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

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

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

### LINE 2 STATE INCOME TAX REFUND

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

Column B: Make no entry.

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

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

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

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

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

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

### LINE 4 CHILD AND DEPENDENT CARE

If you were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the

child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

Complete this worksheet to determine your Idaho child or dependent care deduction. Refer to federal Form 2441 or Form 1040A, Schedule 2, to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2003. Do not include amounts paid by your employer. ....
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year. ....
3. Enter excluded benefits from Part III, Form 2441, or Form 1040A, Schedule 2. ....
4. Subtract line 3 from line 2. If zero or less, stop. You cannot claim the deduction. ....
5. Enter your earned income. ....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5. ....
7. Enter the smallest of line 1, 4, 5, or 6 here and on line 4, Part B, Column A, Form 39NR. ....
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources. ....
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5. ....
10. Divide line 8 by line 9. (Cannot exceed 100%) .... %
11. Multiply line 10 by line 7. Enter this amount here and on line 4, Part B, Column B, Form 39NR. ....

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

### LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

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

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

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

If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

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

Column B: Make no entry.

### LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;

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

**NOTE:** Gains from the sale of stocks and other intangibles do not qualify.

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

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

Column A: Do not enter anything in this column.

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

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

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

Columns A and B: You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 33, federal Form 1040.

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

Any interest earned on the account is included on line 8, but only if included on line 10 of Form 43. Add your qualifying contributions to the interest earned on the account, and enter the total on line 8.

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with TIAA-CREF Tuition Financing, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. A nonqualified withdrawal will result in an additional tax of up to 10% of the earnings portion of the nonqualified withdrawal amount. The person that withdraws the funds must report the withdrawal amounts as income in accordance with Internal Revenue Code Section 529

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

## LINE 10 ADOPTION EXPENSES

Column A: If you adopt a child, you may deduct the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption. Travel expenses do not qualify. If the expenses are incurred in two

or more years, deduct the costs in the year paid until the \$3,000 limit has been met. The expenses related to an unsuccessful attempt to adopt are not deductible. If expenses were claimed in a year prior to the unsuccessful attempt to adopt, file an amended return to add back any deduction claimed for the unsuccessful attempt.

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

- |  |         |
|--|---------|
| 1. Total Idaho income from line 22, Form 43. ....                                    | _____   |
| 2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040A. .... | _____   |
| 3. Divide line 1 by line 2. (Cannot exceed 100%) ....                                | _____ % |
| 4. Total adoption expenses from line 10, Column A. ....                              | _____   |
| 5. Multiply line 4 by line 3. Enter this amount on line 10, Column B. ....           | _____   |

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

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

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

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

Developmental disability means a chronic disability which:

1. Is attributable to an impairment such as:
  - Mental retardation
  - Cerebral palsy
  - Epilepsy
  - Autism
  - Other condition found to be closely related to, or similar to, one of these impairments; and
2. Results in substantial functional limitation in three or more of the following areas of life activity:
  - Self-care
  - Receptive and expressive language
  - Learning
  - Mobility
  - Self-direction
  - Capacity for independent living
  - Economic self-sufficiency; and
3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

If the home was maintained for the family member for less than a full year, the deduction is allowed at the rate of \$83.33 for each month the home was maintained.

A family member is any person who meets the relationship test to be claimed as a dependent on income tax returns. Refer to the federal Form 1040 instructions for more information on dependents.

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

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## LINE 12 IDAHO LOTTERY WINNINGS

Columns A and B: Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on line 21, Form 43. The amounts entered in Columns A and B must be the same.

## LINE 13 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

Column A: Do not enter anything in Column A.

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

## LINE 14 WORKER'S COMPENSATION INSURANCE

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

Do not enter amounts paid for coverage in other states. The amounts entered in Columns A and B must be the same.

## LINE 15 PARTNERS AND SHAREHOLDERS

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

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

## LINE 16 INSULATION OF IDAHO RESIDENCE

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

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

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

## LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

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

## LINE 18 HEALTH INSURANCE PREMIUMS

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

## IDAHO MEDICAL SAVINGS ACCOUNT

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs are already deducted or accounted for,

they cannot be deducted a second time.

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

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17. Long-term care insurance deduction allowed.  
Enter the lesser of line 15 or line 16 on this line and on Form 39NR, line 19, Column A. ....

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

1. Total Idaho income from line 22, Form 43. ....
2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040A. ....
3. Divide line 1 by line 2. (Cannot exceed 100%) ..... %
4. Enter the amount from Form 39NR, line 18, Column A. ....
5. Allowable Idaho deduction. Multiply line 4 by line 3. ....

## LINE 19 LONG-TERM CARE INSURANCE

Column A: You may deduct 50% of the amount you paid in premiums for long-term care insurance that are not otherwise deducted or accounted for.

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

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

1. Total Idaho income from line 22, Form 43. ....
2. Total income from line 22, federal Form 1040 or line 15, federal Form 1040. ....
3. Divide line 1 by line 2. (Cannot exceed 100%) ..... %
4. Enter the amount from Form 39NR, line 19, Column A. ....
5. Allowable Idaho deduction. Multiply line 4 by line 3. ....

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

Qualifying devices include:

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

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

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

In the year the device is placed in service, you can deduct 40% of the cost to construct, reconstruct, remodel, install or acquire the device, but not more than \$5,000.

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

2000, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

## LINE 22 RETIREMENT BENEFITS DEDUCTION

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

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

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

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

The maximum amounts that may be deducted for 2003 are:

### Married filing jointly:

- age 65 or older ..... \$31,338
- age 62 or older and disabled ..... \$31,338

### Single:

- age 65 or older ..... \$20,892
- age 62 or older and disabled ..... \$20,892

**LINE 22a** Enter \$31,338 or \$20,892, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

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

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

**LINE 22c** Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse receive Canadian social security benefits that are included in your federal taxable income, include those amounts received.

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

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

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

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

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## LINE 23 Other subtractions FEDERAL BONUS DEPRECIATION

Column A: If you claimed federal bonus depreciation, you must complete a separate federal Form 4562 to compute depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than this depreciation, include the difference as a subtraction. Attach the federal Form 4562 used to compute the depreciation. If you sold or exchanged property on which you claimed the bonus depreciation, compute the difference in the gain or loss amount and subtract the difference. Attach all applicable forms.

Column B: If you claimed federal bonus depreciation, you must complete a separate Form 4562 to compute your Idaho depreciation without claiming any amounts for the special depreciation allowance. If the federal depreciation is less than the Idaho depreciation, include the difference as a subtraction on this line. Attach the Form 4562 used to compute the Idaho depreciation. If you sold or exchanged property on which you claimed the bonus depreciation, compute the difference in the Idaho gain or loss and the federal amount and subtract the difference. Attach all applicable forms.

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

## LINE 24 Total subtractions

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

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

### NONRESIDENTS DO NOT QUALIFY FOR THIS CREDIT.

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use this section to compute the credit. You must attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

**LINE 1** Enter your Idaho adjusted income from line 34, Column B, Form 43.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

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

**LINE 5** Divide line 3 by line 1. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot exceed 100%.

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

**LINE 8** Divide line 3 by line 2. Enter the percentage rounded to the nearest whole number. The percentage cannot exceed 100%.

**LINE 10** Your allowable credit for income tax paid to other states is the smaller of line 6 or line 9. Enter this amount on line 46, Form 43.

## PART D. INCOME TAX PAID TO OTHER STATES BY IDAHO RESIDENTS ON ACTIVE MILITARY DUTY

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

Use this section to compute the credit. You must attach a copy of the other state's income tax return and Idaho Form 39NR to your income tax return. If your S corporation or partnership paid income tax to another state, attach a copy of your Schedule K-1. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

**LINE 1** Enter the tax shown on line 45, Form 43.

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

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**LINE 4** Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%. The percentage cannot exceed 100%.

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

**LINE 7** Your allowable credit for income tax paid to other states is the smaller of line 5 or line 6. Enter this amount on line 46, Form 43.

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

If you did not claim the \$1,000 deduction on line 11 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over or a family member with a developmental disability. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

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

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

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

**LINE 4** Enter the total on line 66, Form 43.

### **PART F. RECAPTURE OF IDAHO CREDITS**

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

**LINE 2** If you have claimed a broadband equipment investment credit on property that ceases to qualify before the end of the five-year recapture period, you must recompute the broadband equipment investment credit. The difference between the original credit and the recomputed credit must be recaptured. Attach Form 68R.

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

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

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

# TAX TABLES

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

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

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 21, Form 40; line 44, Form 43; or line 8, Form 40EZ is \$25,360. First, they find the \$25,350 - \$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,497. This is the tax amount they must write on line 22, Form 40; line 45, Form 43; or line 9, Form 40EZ.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
25,300	25,350	1,697	1,493
25,350	25,400	1,701	<b>1,497</b>
25,400	25,450	1,704	1,501

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b>		Your tax is --		<b>\$2,000</b>		Your tax is --		<b>\$4,000</b>		Your tax is --	
0	50	0	0	2,000	2,050	51	32	4,000	4,050	139	101
50	100	1	1	2,050	2,100	53	33	4,050	4,100	142	103
100	150	2	2	2,100	2,150	54	34	4,100	4,150	144	104
150	200	3	3	2,150	2,200	56	35	4,150	4,200	147	106
200	250	4	4	2,200	2,250	58	36	4,200	4,250	149	108
250	300	4	4	2,250	2,300	60	38	4,250	4,300	152	110
300	350	5	5	2,300	2,350	62	40	4,300	4,350	154	112
350	400	6	6	2,350	2,400	64	41	4,350	4,400	157	113
400	450	7	7	2,400	2,450	66	43	4,400	4,450	160	115
450	500	8	8	2,450	2,500	68	45	4,450	4,500	163	117
500	550	8	8	2,500	2,550	70	47	4,500	4,550	166	119
550	600	9	9	2,550	2,600	72	49	4,550	4,600	169	121
600	650	10	10	2,600	2,650	75	50	4,600	4,650	172	123
650	700	11	11	2,650	2,700	77	52	4,650	4,700	175	125
700	750	12	12	2,700	2,750	79	54	4,700	4,750	178	128
750	800	12	12	2,750	2,800	81	56	4,750	4,800	181	130
800	850	13	13	2,800	2,850	83	58	4,800	4,850	184	132
850	900	14	14	2,850	2,900	85	59	4,850	4,900	187	134
900	950	15	15	2,900	2,950	87	61	4,900	4,950	190	136
950	1,000	16	16	2,950	3,000	89	63	4,950	5,000	193	138
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	91	65	5,000	5,050	196	140
1,050	1,100	17	17	3,050	3,100	93	67	5,050	5,100	199	142
1,100	1,150	18	18	3,100	3,150	95	68	5,100	5,150	202	144
1,150	1,200	20	19	3,150	3,200	97	70	5,150	5,200	205	146
1,200	1,250	22	20	3,200	3,250	99	72	5,200	5,250	208	148
1,250	1,300	24	20	3,250	3,300	101	74	5,250	5,300	211	150
1,300	1,350	26	21	3,300	3,350	103	76	5,300	5,350	214	152
1,350	1,400	27	22	3,350	3,400	106	77	5,350	5,400	217	154
1,400	1,450	29	23	3,400	3,450	108	79	5,400	5,450	221	156
1,450	1,500	31	24	3,450	3,500	111	81	5,450	5,500	224	158
1,500	1,550	33	24	3,500	3,550	114	83	5,500	5,550	227	160
1,550	1,600	35	25	3,550	3,600	116	85	5,550	5,600	230	162
1,600	1,650	36	26	3,600	3,650	119	86	5,600	5,650	234	164
1,650	1,700	38	27	3,650	3,700	121	88	5,650	5,700	237	166
1,700	1,750	40	28	3,700	3,750	124	90	5,700	5,750	241	169
1,750	1,800	42	28	3,750	3,800	126	92	5,750	5,800	244	171
1,800	1,850	44	29	3,800	3,850	129	94	5,800	5,850	248	173
1,850	1,900	45	30	3,850	3,900	131	95	5,850	5,900	252	175
1,900	1,950	47	31	3,900	3,950	134	97	5,900	5,950	255	177
1,950	2,000	49	32	3,950	4,000	137	99	5,950	6,000	259	179

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

Continued on next page

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b> Your tax is --				<b>\$9,000</b> Your tax is --				<b>\$12,000</b> Your tax is --			
6,000	6,050	262	181	9,000	9,050	477	330	12,000	12,050	699	523
6,050	6,100	266	183	9,050	9,100	481	333	12,050	12,100	703	526
6,100	6,150	269	185	9,100	9,150	485	336	12,100	12,150	707	530
6,150	6,200	273	187	9,150	9,200	489	339	12,150	12,200	711	533
6,200	6,250	276	189	9,200	9,250	492	342	12,200	12,250	714	537
6,250	6,300	280	191	9,250	9,300	496	345	12,250	12,300	718	540
6,300	6,350	284	193	9,300	9,350	500	348	12,300	12,350	722	544
6,350	6,400	287	195	9,350	9,400	503	351	12,350	12,400	725	548
6,400	6,450	291	197	9,400	9,450	507	354	12,400	12,450	729	551
6,450	6,500	294	199	9,450	9,500	511	357	12,450	12,500	733	555
6,500	6,550	298	201	9,500	9,550	514	360	12,500	12,550	736	558
6,550	6,600	301	203	9,550	9,600	518	363	12,550	12,600	740	562
6,600	6,650	305	205	9,600	9,650	522	366	12,600	12,650	744	565
6,650	6,700	308	208	9,650	9,700	526	369	12,650	12,700	748	569
6,700	6,750	312	211	9,700	9,750	529	372	12,700	12,750	751	572
6,750	6,800	315	213	9,750	9,800	533	376	12,750	12,800	755	576
6,800	6,850	319	216	9,800	9,850	537	379	12,800	12,850	759	579
6,850	6,900	323	218	9,850	9,900	540	382	12,850	12,900	762	583
6,900	6,950	326	221	9,900	9,950	544	385	12,900	12,950	766	587
6,950	7,000	330	223	9,950	10,000	548	388	12,950	13,000	770	590
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	333	226	10,000	10,050	551	391	13,000	13,050	773	594
7,050	7,100	337	228	10,050	10,100	555	394	13,050	13,100	777	597
7,100	7,150	340	231	10,100	10,150	559	397	13,100	13,150	781	601
7,150	7,200	344	233	10,150	10,200	563	400	13,150	13,200	785	604
7,200	7,250	347	236	10,200	10,250	566	403	13,200	13,250	788	608
7,250	7,300	351	239	10,250	10,300	570	406	13,250	13,300	792	611
7,300	7,350	355	241	10,300	10,350	574	409	13,300	13,350	796	615
7,350	7,400	358	244	10,350	10,400	577	412	13,350	13,400	799	619
7,400	7,450	362	246	10,400	10,450	581	415	13,400	13,450	803	622
7,450	7,500	365	249	10,450	10,500	585	418	13,450	13,500	807	626
7,500	7,550	369	251	10,500	10,550	588	421	13,500	13,550	810	629
7,550	7,600	372	254	10,550	10,600	592	424	13,550	13,600	814	633
7,600	7,650	376	256	10,600	10,650	596	427	13,600	13,650	818	636
7,650	7,700	379	259	10,650	10,700	600	430	13,650	13,700	822	640
7,700	7,750	383	262	10,700	10,750	603	433	13,700	13,750	825	643
7,750	7,800	386	264	10,750	10,800	607	437	13,750	13,800	829	647
7,800	7,850	390	267	10,800	10,850	611	440	13,800	13,850	833	650
7,850	7,900	394	269	10,850	10,900	614	443	13,850	13,900	836	654
7,900	7,950	397	272	10,900	10,950	618	446	13,900	13,950	840	658
7,950	8,000	401	274	10,950	11,000	622	449	13,950	14,000	844	661
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	404	277	11,000	11,050	625	452	14,000	14,050	847	665
8,050	8,100	408	279	11,050	11,100	629	455	14,050	14,100	851	668
8,100	8,150	411	282	11,100	11,150	633	459	14,100	14,150	855	672
8,150	8,200	415	284	11,150	11,200	637	462	14,150	14,200	859	675
8,200	8,250	418	287	11,200	11,250	640	466	14,200	14,250	862	679
8,250	8,300	422	290	11,250	11,300	644	469	14,250	14,300	866	682
8,300	8,350	426	292	11,300	11,350	648	473	14,300	14,350	870	686
8,350	8,400	429	295	11,350	11,400	651	477	14,350	14,400	873	690
8,400	8,450	433	297	11,400	11,450	655	480	14,400	14,450	877	693
8,450	8,500	437	300	11,450	11,500	659	484	14,450	14,500	881	697
8,500	8,550	440	302	11,500	11,550	662	487	14,500	14,550	884	700
8,550	8,600	444	305	11,550	11,600	666	491	14,550	14,600	888	704
8,600	8,650	448	307	11,600	11,650	670	494	14,600	14,650	892	707
8,650	8,700	452	310	11,650	11,700	674	498	14,650	14,700	896	711
8,700	8,750	455	313	11,700	11,750	677	501	14,700	14,750	899	714
8,750	8,800	459	315	11,750	11,800	681	505	14,750	14,800	903	718
8,800	8,850	463	318	11,800	11,850	685	508	14,800	14,850	907	721
8,850	8,900	466	321	11,850	11,900	688	512	14,850	14,900	910	725
8,900	8,950	470	324	11,900	11,950	692	516	14,900	14,950	914	729
8,950	9,000	474	327	11,950	12,000	696	519	14,950	15,000	918	732

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$15,000</b> Your tax is --				<b>\$18,000</b> Your tax is --				<b>\$21,000</b> Your tax is --			
15,000	15,050	921	736	18,000	18,050	1,143	953	21,000	21,050	1,365	1,175
15,050	15,100	925	739	18,050	18,100	1,147	957	21,050	21,100	1,369	1,179
15,100	15,150	929	743	18,100	18,150	1,151	960	21,100	21,150	1,373	1,182
15,150	15,200	933	746	18,150	18,200	1,155	964	21,150	21,200	1,377	1,186
15,200	15,250	936	750	18,200	18,250	1,158	968	21,200	21,250	1,380	1,190
15,250	15,300	940	753	18,250	18,300	1,162	972	21,250	21,300	1,384	1,194
15,300	15,350	944	757	18,300	18,350	1,166	975	21,300	21,350	1,388	1,197
15,350	15,400	947	761	18,350	18,400	1,169	979	21,350	21,400	1,391	1,201
15,400	15,450	951	764	18,400	18,450	1,173	983	21,400	21,450	1,395	1,205
15,450	15,500	955	768	18,450	18,500	1,177	986	21,450	21,500	1,399	1,208
15,500	15,550	958	771	18,500	18,550	1,180	990	21,500	21,550	1,402	1,212
15,550	15,600	962	775	18,550	18,600	1,184	994	21,550	21,600	1,406	1,216
15,600	15,650	966	778	18,600	18,650	1,188	997	21,600	21,650	1,410	1,219
15,650	15,700	970	782	18,650	18,700	1,192	1,001	21,650	21,700	1,414	1,223
15,700	15,750	973	785	18,700	18,750	1,195	1,005	21,700	21,750	1,417	1,227
15,750	15,800	977	789	18,750	18,800	1,199	1,009	21,750	21,800	1,421	1,231
15,800	15,850	981	792	18,800	18,850	1,203	1,012	21,800	21,850	1,425	1,234
15,850	15,900	984	796	18,850	18,900	1,206	1,016	21,850	21,900	1,428	1,238
15,900	15,950	988	800	18,900	18,950	1,210	1,020	21,900	21,950	1,432	1,242
15,950	16,000	992	803	18,950	19,000	1,214	1,023	21,950	22,000	1,436	1,245
<b>\$16,000</b> Your tax is --				<b>\$19,000</b> Your tax is --				<b>\$22,000</b> Your tax is --			
16,000	16,050	995	807	19,000	19,050	1,217	1,027	22,000	22,050	1,439	1,249
16,050	16,100	999	810	19,050	19,100	1,221	1,031	22,050	22,100	1,443	1,253
16,100	16,150	1,003	814	19,100	19,150	1,225	1,034	22,100	22,150	1,447	1,256
16,150	16,200	1,007	817	19,150	19,200	1,229	1,038	22,150	22,200	1,451	1,260
16,200	16,250	1,010	821	19,200	19,250	1,232	1,042	22,200	22,250	1,455	1,264
16,250	16,300	1,014	824	19,250	19,300	1,236	1,046	22,250	22,300	1,459	1,268
16,300	16,350	1,018	828	19,300	19,350	1,240	1,049	22,300	22,350	1,463	1,271
16,350	16,400	1,021	832	19,350	19,400	1,243	1,053	22,350	22,400	1,467	1,275
16,400	16,450	1,025	835	19,400	19,450	1,247	1,057	22,400	22,450	1,470	1,279
16,450	16,500	1,029	839	19,450	19,500	1,251	1,060	22,450	22,500	1,474	1,282
16,500	16,550	1,032	842	19,500	19,550	1,254	1,064	22,500	22,550	1,478	1,286
16,550	16,600	1,036	846	19,550	19,600	1,258	1,068	22,550	22,600	1,482	1,290
16,600	16,650	1,040	849	19,600	19,650	1,262	1,071	22,600	22,650	1,486	1,293
16,650	16,700	1,044	853	19,650	19,700	1,266	1,075	22,650	22,700	1,490	1,297
16,700	16,750	1,047	857	19,700	19,750	1,269	1,079	22,700	22,750	1,494	1,301
16,750	16,800	1,051	861	19,750	19,800	1,273	1,083	22,750	22,800	1,498	1,305
16,800	16,850	1,055	864	19,800	19,850	1,277	1,086	22,800	22,850	1,502	1,308
16,850	16,900	1,058	868	19,850	19,900	1,280	1,090	22,850	22,900	1,506	1,312
16,900	16,950	1,062	872	19,900	19,950	1,284	1,094	22,900	22,950	1,509	1,316
16,950	17,000	1,066	875	19,950	20,000	1,288	1,097	22,950	23,000	1,513	1,319
<b>\$17,000</b> Your tax is --				<b>\$20,000</b> Your tax is --				<b>\$23,000</b> Your tax is --			
17,000	17,050	1,069	879	20,000	20,050	1,291	1,101	23,000	23,050	1,517	1,323
17,050	17,100	1,073	883	20,050	20,100	1,295	1,105	23,050	23,100	1,521	1,327
17,100	17,150	1,077	886	20,100	20,150	1,299	1,108	23,100	23,150	1,525	1,330
17,150	17,200	1,081	890	20,150	20,200	1,303	1,112	23,150	23,200	1,529	1,334
17,200	17,250	1,084	894	20,200	20,250	1,306	1,116	23,200	23,250	1,533	1,338
17,250	17,300	1,088	898	20,250	20,300	1,310	1,120	23,250	23,300	1,537	1,342
17,300	17,350	1,092	901	20,300	20,350	1,314	1,123	23,300	23,350	1,541	1,345
17,350	17,400	1,095	905	20,350	20,400	1,317	1,127	23,350	23,400	1,545	1,349
17,400	17,450	1,099	909	20,400	20,450	1,321	1,131	23,400	23,450	1,548	1,353
17,450	17,500	1,103	912	20,450	20,500	1,325	1,134	23,450	23,500	1,552	1,356
17,500	17,550	1,106	916	20,500	20,550	1,328	1,138	23,500	23,550	1,556	1,360
17,550	17,600	1,110	920	20,550	20,600	1,332	1,142	23,550	23,600	1,560	1,364
17,600	17,650	1,114	923	20,600	20,650	1,336	1,145	23,600	23,650	1,564	1,367
17,650	17,700	1,118	927	20,650	20,700	1,340	1,149	23,650	23,700	1,568	1,371
17,700	17,750	1,121	931	20,700	20,750	1,343	1,153	23,700	23,750	1,572	1,375
17,750	17,800	1,125	935	20,750	20,800	1,347	1,157	23,750	23,800	1,576	1,379
17,800	17,850	1,129	938	20,800	20,850	1,351	1,160	23,800	23,850	1,580	1,382
17,850	17,900	1,132	942	20,850	20,900	1,354	1,164	23,850	23,900	1,584	1,386
17,900	17,950	1,136	946	20,900	20,950	1,358	1,168	23,900	23,950	1,587	1,390
17,950	18,000	1,140	949	20,950	21,000	1,362	1,171	23,950	24,000	1,591	1,393

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,595	1,397	27,000	27,050	1,829	1,619	30,000	30,050	2,063	1,841
24,050	24,100	1,599	1,401	27,050	27,100	1,833	1,623	30,050	30,100	2,067	1,845
24,100	24,150	1,603	1,404	27,100	27,150	1,837	1,626	30,100	30,150	2,071	1,848
24,150	24,200	1,607	1,408	27,150	27,200	1,841	1,630	30,150	30,200	2,075	1,852
24,200	24,250	1,611	1,412	27,200	27,250	1,845	1,634	30,200	30,250	2,079	1,856
24,250	24,300	1,615	1,416	27,250	27,300	1,849	1,638	30,250	30,300	2,083	1,860
24,300	24,350	1,619	1,419	27,300	27,350	1,853	1,641	30,300	30,350	2,087	1,863
24,350	24,400	1,623	1,423	27,350	27,400	1,857	1,645	30,350	30,400	2,091	1,867
24,400	24,450	1,626	1,427	27,400	27,450	1,860	1,649	30,400	30,450	2,094	1,871
24,450	24,500	1,630	1,430	27,450	27,500	1,864	1,652	30,450	30,500	2,098	1,874
24,500	24,550	1,634	1,434	27,500	27,550	1,868	1,656	30,500	30,550	2,102	1,878
24,550	24,600	1,638	1,438	27,550	27,600	1,872	1,660	30,550	30,600	2,106	1,882
24,600	24,650	1,642	1,441	27,600	27,650	1,876	1,663	30,600	30,650	2,110	1,885
24,650	24,700	1,646	1,445	27,650	27,700	1,880	1,667	30,650	30,700	2,114	1,889
24,700	24,750	1,650	1,449	27,700	27,750	1,884	1,671	30,700	30,750	2,118	1,893
24,750	24,800	1,654	1,453	27,750	27,800	1,888	1,675	30,750	30,800	2,122	1,897
24,800	24,850	1,658	1,456	27,800	27,850	1,892	1,678	30,800	30,850	2,126	1,900
24,850	24,900	1,662	1,460	27,850	27,900	1,896	1,682	30,850	30,900	2,130	1,904
24,900	24,950	1,665	1,464	27,900	27,950	1,899	1,686	30,900	30,950	2,133	1,908
24,950	25,000	1,669	1,467	27,950	28,000	1,903	1,689	30,950	31,000	2,137	1,911
<b>\$25,000</b>				<b>\$28,000</b>				<b>\$31,000</b>			
25,000	25,050	1,673	1,471	28,000	28,050	1,907	1,693	31,000	31,050	2,141	1,915
25,050	25,100	1,677	1,475	28,050	28,100	1,911	1,697	31,050	31,100	2,145	1,919
25,100	25,150	1,681	1,478	28,100	28,150	1,915	1,700	31,100	31,150	2,149	1,922
25,150	25,200	1,685	1,482	28,150	28,200	1,919	1,704	31,150	31,200	2,153	1,926
25,200	25,250	1,689	1,486	28,200	28,250	1,923	1,708	31,200	31,250	2,157	1,930
25,250	25,300	1,693	1,490	28,250	28,300	1,927	1,712	31,250	31,300	2,161	1,934
25,300	25,350	1,697	1,493	28,300	28,350	1,931	1,715	31,300	31,350	2,165	1,937
25,350	25,400	1,701	1,497	28,350	28,400	1,935	1,719	31,350	31,400	2,169	1,941
25,400	25,450	1,704	1,501	28,400	28,450	1,938	1,723	31,400	31,450	2,172	1,945
25,450	25,500	1,708	1,504	28,450	28,500	1,942	1,726	31,450	31,500	2,176	1,948
25,500	25,550	1,712	1,508	28,500	28,550	1,946	1,730	31,500	31,550	2,180	1,952
25,550	25,600	1,716	1,512	28,550	28,600	1,950	1,734	31,550	31,600	2,184	1,956
25,600	25,650	1,720	1,515	28,600	28,650	1,954	1,737	31,600	31,650	2,188	1,959
25,650	25,700	1,724	1,519	28,650	28,700	1,958	1,741	31,650	31,700	2,192	1,963
25,700	25,750	1,728	1,523	28,700	28,750	1,962	1,745	31,700	31,750	2,196	1,967
25,750	25,800	1,732	1,527	28,750	28,800	1,966	1,749	31,750	31,800	2,200	1,971
25,800	25,850	1,736	1,530	28,800	28,850	1,970	1,752	31,800	31,850	2,204	1,974
25,850	25,900	1,740	1,534	28,850	28,900	1,974	1,756	31,850	31,900	2,208	1,978
25,900	25,950	1,743	1,538	28,900	28,950	1,977	1,760	31,900	31,950	2,211	1,982
25,950	26,000	1,747	1,541	28,950	29,000	1,981	1,763	31,950	32,000	2,215	1,985
<b>\$26,000</b>				<b>\$29,000</b>				<b>\$32,000</b>			
26,000	26,050	1,751	1,545	29,000	29,050	1,985	1,767	32,000	32,050	2,219	1,989
26,050	26,100	1,755	1,549	29,050	29,100	1,989	1,771	32,050	32,100	2,223	1,993
26,100	26,150	1,759	1,552	29,100	29,150	1,993	1,774	32,100	32,150	2,227	1,996
26,150	26,200	1,763	1,556	29,150	29,200	1,997	1,778	32,150	32,200	2,231	2,000
26,200	26,250	1,767	1,560	29,200	29,250	2,001	1,782	32,200	32,250	2,235	2,004
26,250	26,300	1,771	1,564	29,250	29,300	2,005	1,786	32,250	32,300	2,239	2,008
26,300	26,350	1,775	1,567	29,300	29,350	2,009	1,789	32,300	32,350	2,243	2,011
26,350	26,400	1,779	1,571	29,350	29,400	2,013	1,793	32,350	32,400	2,247	2,015
26,400	26,450	1,782	1,575	29,400	29,450	2,016	1,797	32,400	32,450	2,250	2,019
26,450	26,500	1,786	1,578	29,450	29,500	2,020	1,800	32,450	32,500	2,254	2,022
26,500	26,550	1,790	1,582	29,500	29,550	2,024	1,804	32,500	32,550	2,258	2,026
26,550	26,600	1,794	1,586	29,550	29,600	2,028	1,808	32,550	32,600	2,262	2,030
26,600	26,650	1,798	1,589	29,600	29,650	2,032	1,811	32,600	32,650	2,266	2,033
26,650	26,700	1,802	1,593	29,650	29,700	2,036	1,815	32,650	32,700	2,270	2,037
26,700	26,750	1,806	1,597	29,700	29,750	2,040	1,819	32,700	32,750	2,274	2,041
26,750	26,800	1,810	1,601	29,750	29,800	2,044	1,823	32,750	32,800	2,278	2,045
26,800	26,850	1,814	1,604	29,800	29,850	2,048	1,826	32,800	32,850	2,282	2,048
26,850	26,900	1,818	1,608	29,850	29,900	2,052	1,830	32,850	32,900	2,286	2,052
26,900	26,950	1,821	1,612	29,900	29,950	2,055	1,834	32,900	32,950	2,289	2,056
26,950	27,000	1,825	1,615	29,950	30,000	2,059	1,837	32,950	33,000	2,293	2,059

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$33,000</b> Your tax is --				<b>\$36,000</b> Your tax is --				<b>\$39,000</b> Your tax is --			
33,000	33,050	2,297	2,063	36,000	36,050	2,531	2,285	39,000	39,050	2,765	2,507
33,050	33,100	2,301	2,067	36,050	36,100	2,535	2,289	39,050	39,100	2,769	2,511
33,100	33,150	2,305	2,070	36,100	36,150	2,539	2,292	39,100	39,150	2,773	2,514
33,150	33,200	2,309	2,074	36,150	36,200	2,543	2,296	39,150	39,200	2,777	2,518
33,200	33,250	2,313	2,078	36,200	36,250	2,547	2,300	39,200	39,250	2,781	2,522
33,250	33,300	2,317	2,082	36,250	36,300	2,551	2,304	39,250	39,300	2,785	2,526
33,300	33,350	2,321	2,085	36,300	36,350	2,555	2,307	39,300	39,350	2,789	2,529
33,350	33,400	2,325	2,089	36,350	36,400	2,559	2,311	39,350	39,400	2,793	2,533
33,400	33,450	2,328	2,093	36,400	36,450	2,562	2,315	39,400	39,450	2,796	2,537
33,450	33,500	2,332	2,096	36,450	36,500	2,566	2,318	39,450	39,500	2,800	2,540
33,500	33,550	2,336	2,100	36,500	36,550	2,570	2,322	39,500	39,550	2,804	2,544
33,550	33,600	2,340	2,104	36,550	36,600	2,574	2,326	39,550	39,600	2,808	2,548
33,600	33,650	2,344	2,107	36,600	36,650	2,578	2,329	39,600	39,650	2,812	2,551
33,650	33,700	2,348	2,111	36,650	36,700	2,582	2,333	39,650	39,700	2,816	2,555
33,700	33,750	2,352	2,115	36,700	36,750	2,586	2,337	39,700	39,750	2,820	2,559
33,750	33,800	2,356	2,119	36,750	36,800	2,590	2,341	39,750	39,800	2,824	2,563
33,800	33,850	2,360	2,122	36,800	36,850	2,594	2,344	39,800	39,850	2,828	2,566
33,850	33,900	2,364	2,126	36,850	36,900	2,598	2,348	39,850	39,900	2,832	2,570
33,900	33,950	2,367	2,130	36,900	36,950	2,601	2,352	39,900	39,950	2,835	2,574
33,950	34,000	2,371	2,133	36,950	37,000	2,605	2,355	39,950	40,000	2,839	2,577
<b>\$34,000</b> Your tax is --				<b>\$37,000</b> Your tax is --				<b>\$40,000</b> Your tax is --			
34,000	34,050	2,375	2,137	37,000	37,050	2,609	2,359	40,000	40,050	2,843	2,581
34,050	34,100	2,379	2,141	37,050	37,100	2,613	2,363	40,050	40,100	2,847	2,585
34,100	34,150	2,383	2,144	37,100	37,150	2,617	2,366	40,100	40,150	2,851	2,588
34,150	34,200	2,387	2,148	37,150	37,200	2,621	2,370	40,150	40,200	2,855	2,592
34,200	34,250	2,391	2,152	37,200	37,250	2,625	2,374	40,200	40,250	2,859	2,596
34,250	34,300	2,395	2,156	37,250	37,300	2,629	2,378	40,250	40,300	2,863	2,600
34,300	34,350	2,399	2,159	37,300	37,350	2,633	2,381	40,300	40,350	2,867	2,603
34,350	34,400	2,403	2,163	37,350	37,400	2,637	2,385	40,350	40,400	2,871	2,607
34,400	34,450	2,406	2,167	37,400	37,450	2,640	2,389	40,400	40,450	2,874	2,611
34,450	34,500	2,410	2,170	37,450	37,500	2,644	2,392	40,450	40,500	2,878	2,614
34,500	34,550	2,414	2,174	37,500	37,550	2,648	2,396	40,500	40,550	2,882	2,618
34,550	34,600	2,418	2,178	37,550	37,600	2,652	2,400	40,550	40,600	2,886	2,622
34,600	34,650	2,422	2,181	37,600	37,650	2,656	2,403	40,600	40,650	2,890	2,625
34,650	34,700	2,426	2,185	37,650	37,700	2,660	2,407	40,650	40,700	2,894	2,629
34,700	34,750	2,430	2,189	37,700	37,750	2,664	2,411	40,700	40,750	2,898	2,633
34,750	34,800	2,434	2,193	37,750	37,800	2,668	2,415	40,750	40,800	2,902	2,637
34,800	34,850	2,438	2,196	37,800	37,850	2,672	2,418	40,800	40,850	2,906	2,640
34,850	34,900	2,442	2,200	37,850	37,900	2,676	2,422	40,850	40,900	2,910	2,644
34,900	34,950	2,445	2,204	37,900	37,950	2,679	2,426	40,900	40,950	2,913	2,648
34,950	35,000	2,449	2,207	37,950	38,000	2,683	2,429	40,950	41,000	2,917	2,651
<b>\$35,000</b> Your tax is --				<b>\$38,000</b> Your tax is --				<b>\$41,000</b> Your tax is --			
35,000	35,050	2,453	2,211	38,000	38,050	2,687	2,433	41,000	41,050	2,921	2,655
35,050	35,100	2,457	2,215	38,050	38,100	2,691	2,437	41,050	41,100	2,925	2,659
35,100	35,150	2,461	2,218	38,100	38,150	2,695	2,440	41,100	41,150	2,929	2,662
35,150	35,200	2,465	2,222	38,150	38,200	2,699	2,444	41,150	41,200	2,933	2,666
35,200	35,250	2,469	2,226	38,200	38,250	2,703	2,448	41,200	41,250	2,937	2,670
35,250	35,300	2,473	2,230	38,250	38,300	2,707	2,452	41,250	41,300	2,941	2,674
35,300	35,350	2,477	2,233	38,300	38,350	2,711	2,455	41,300	41,350	2,945	2,677
35,350	35,400	2,481	2,237	38,350	38,400	2,715	2,459	41,350	41,400	2,949	2,681
35,400	35,450	2,484	2,241	38,400	38,450	2,718	2,463	41,400	41,450	2,952	2,685
35,450	35,500	2,488	2,244	38,450	38,500	2,722	2,466	41,450	41,500	2,956	2,688
35,500	35,550	2,492	2,248	38,500	38,550	2,726	2,470	41,500	41,550	2,960	2,692
35,550	35,600	2,496	2,252	38,550	38,600	2,730	2,474	41,550	41,600	2,964	2,696
35,600	35,650	2,500	2,255	38,600	38,650	2,734	2,477	41,600	41,650	2,968	2,699
35,650	35,700	2,504	2,259	38,650	38,700	2,738	2,481	41,650	41,700	2,972	2,703
35,700	35,750	2,508	2,263	38,700	38,750	2,742	2,485	41,700	41,750	2,976	2,707
35,750	35,800	2,512	2,267	38,750	38,800	2,746	2,489	41,750	41,800	2,980	2,711
35,800	35,850	2,516	2,270	38,800	38,850	2,750	2,492	41,800	41,850	2,984	2,714
35,850	35,900	2,520	2,274	38,850	38,900	2,754	2,496	41,850	41,900	2,988	2,718
35,900	35,950	2,523	2,278	38,900	38,950	2,757	2,500	41,900	41,950	2,991	2,722
35,950	36,000	2,527	2,281	38,950	39,000	2,761	2,503	41,950	42,000	2,995	2,725

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$42,000</b> Your tax is --				<b>\$45,000</b> Your tax is --				<b>\$48,000</b> Your tax is --			
42,000	42,050	2,999	2,729	45,000	45,050	3,233	2,955	48,000	48,050	3,467	3,189
42,050	42,100	3,003	2,733	45,050	45,100	3,237	2,958	48,050	48,100	3,471	3,192
42,100	42,150	3,007	2,736	45,100	45,150	3,241	2,962	48,100	48,150	3,475	3,196
42,150	42,200	3,011	2,740	45,150	45,200	3,245	2,966	48,150	48,200	3,479	3,200
42,200	42,250	3,015	2,744	45,200	45,250	3,249	2,970	48,200	48,250	3,483	3,204
42,250	42,300	3,019	2,748	45,250	45,300	3,253	2,974	48,250	48,300	3,487	3,208
42,300	42,350	3,023	2,751	45,300	45,350	3,257	2,978	48,300	48,350	3,491	3,212
42,350	42,400	3,027	2,755	45,350	45,400	3,261	2,982	48,350	48,400	3,495	3,216
42,400	42,450	3,030	2,759	45,400	45,450	3,264	2,986	48,400	48,450	3,498	3,220
42,450	42,500	3,034	2,762	45,450	45,500	3,268	2,990	48,450	48,500	3,502	3,224
42,500	42,550	3,038	2,766	45,500	45,550	3,272	2,994	48,500	48,550	3,506	3,228
42,550	42,600	3,042	2,770	45,550	45,600	3,276	2,997	48,550	48,600	3,510	3,231
42,600	42,650	3,046	2,773	45,600	45,650	3,280	3,001	48,600	48,650	3,514	3,235
42,650	42,700	3,050	2,777	45,650	45,700	3,284	3,005	48,650	48,700	3,518	3,239
42,700	42,750	3,054	2,781	45,700	45,750	3,288	3,009	48,700	48,750	3,522	3,243
42,750	42,800	3,058	2,785	45,750	45,800	3,292	3,013	48,750	48,800	3,526	3,247
42,800	42,850	3,062	2,788	45,800	45,850	3,296	3,017	48,800	48,850	3,530	3,251
42,850	42,900	3,066	2,792	45,850	45,900	3,300	3,021	48,850	48,900	3,534	3,255
42,900	42,950	3,069	2,796	45,900	45,950	3,303	3,025	48,900	48,950	3,537	3,259
42,950	43,000	3,073	2,799	45,950	46,000	3,307	3,029	48,950	49,000	3,541	3,263
<b>\$43,000</b>				<b>\$46,000</b>				<b>\$49,000</b>			
43,000	43,050	3,077	2,803	46,000	46,050	3,311	3,033	49,000	49,050	3,545	3,267
43,050	43,100	3,081	2,807	46,050	46,100	3,315	3,036	49,050	49,100	3,549	3,270
43,100	43,150	3,085	2,810	46,100	46,150	3,319	3,040	49,100	49,150	3,553	3,274
43,150	43,200	3,089	2,814	46,150	46,200	3,323	3,044	49,150	49,200	3,557	3,278
43,200	43,250	3,093	2,818	46,200	46,250	3,327	3,048	49,200	49,250	3,561	3,282
43,250	43,300	3,097	2,822	46,250	46,300	3,331	3,052	49,250	49,300	3,565	3,286
43,300	43,350	3,101	2,825	46,300	46,350	3,335	3,056	49,300	49,350	3,569	3,290
43,350	43,400	3,105	2,829	46,350	46,400	3,339	3,060	49,350	49,400	3,573	3,294
43,400	43,450	3,108	2,833	46,400	46,450	3,342	3,064	49,400	49,450	3,576	3,298
43,450	43,500	3,112	2,836	46,450	46,500	3,346	3,068	49,450	49,500	3,580	3,302
43,500	43,550	3,116	2,840	46,500	46,550	3,350	3,072	49,500	49,550	3,584	3,306
43,550	43,600	3,120	2,844	46,550	46,600	3,354	3,075	49,550	49,600	3,588	3,309
43,600	43,650	3,124	2,847	46,600	46,650	3,358	3,079	49,600	49,650	3,592	3,313
43,650	43,700	3,128	2,851	46,650	46,700	3,362	3,083	49,650	49,700	3,596	3,317
43,700	43,750	3,132	2,855	46,700	46,750	3,366	3,087	49,700	49,750	3,600	3,321
43,750	43,800	3,136	2,859	46,750	46,800	3,370	3,091	49,750	49,800	3,604	3,325
43,800	43,850	3,140	2,862	46,800	46,850	3,374	3,095	49,800	49,850	3,608	3,329
43,850	43,900	3,144	2,866	46,850	46,900	3,378	3,099	49,850	49,900	3,612	3,333
43,900	43,950	3,147	2,870	46,900	46,950	3,381	3,103	49,900	49,950	3,615	3,337
43,950	44,000	3,151	2,873	46,950	47,000	3,385	3,107	49,950	50,000	3,619	3,341
<b>\$44,000</b>				<b>\$47,000</b>				<b>\$50,000</b>			
44,000	44,050	3,155	2,877	47,000	47,050	3,389	3,111	50,000	50,050	3,623	3,345
44,050	44,100	3,159	2,881	47,050	47,100	3,393	3,114	50,050	50,100	3,627	3,348
44,100	44,150	3,163	2,884	47,100	47,150	3,397	3,118	50,100	50,150	3,631	3,352
44,150	44,200	3,167	2,888	47,150	47,200	3,401	3,122	50,150	50,200	3,635	3,356
44,200	44,250	3,171	2,892	47,200	47,250	3,405	3,126	50,200	50,250	3,639	3,360
44,250	44,300	3,175	2,896	47,250	47,300	3,409	3,130	50,250	50,300	3,643	3,364
44,300	44,350	3,179	2,900	47,300	47,350	3,413	3,134	50,300	50,350	3,647	3,368
44,350	44,400	3,183	2,904	47,350	47,400	3,417	3,138	50,350	50,400	3,651	3,372
44,400	44,450	3,186	2,908	47,400	47,450	3,420	3,142	50,400	50,450	3,654	3,376
44,450	44,500	3,190	2,912	47,450	47,500	3,424	3,146	50,450	50,500	3,658	3,380
44,500	44,550	3,194	2,916	47,500	47,550	3,428	3,150	50,500	50,550	3,662	3,384
44,550	44,600	3,198	2,919	47,550	47,600	3,432	3,153	50,550	50,600	3,666	3,387
44,600	44,650	3,202	2,923	47,600	47,650	3,436	3,157	50,600	50,650	3,670	3,391
44,650	44,700	3,206	2,927	47,650	47,700	3,440	3,161	50,650	50,700	3,674	3,395
44,700	44,750	3,210	2,931	47,700	47,750	3,444	3,165	50,700	50,750	3,678	3,399
44,750	44,800	3,214	2,935	47,750	47,800	3,448	3,169	50,750	50,800	3,682	3,403
44,800	44,850	3,218	2,939	47,800	47,850	3,452	3,173	50,800	50,850	3,686	3,407
44,850	44,900	3,222	2,943	47,850	47,900	3,456	3,177	50,850	50,900	3,690	3,411
44,900	44,950	3,225	2,947	47,900	47,950	3,459	3,181	50,900	50,950	3,693	3,415
44,950	45,000	3,229	2,951	47,950	48,000	3,463	3,185	50,950	51,000	3,697	3,419

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,701	3,423	54,000	54,050	3,935	3,657	57,000	57,050	4,169	3,891
51,050	51,100	3,705	3,426	54,050	54,100	3,939	3,660	57,050	57,100	4,173	3,894
51,100	51,150	3,709	3,430	54,100	54,150	3,943	3,664	57,100	57,150	4,177	3,898
51,150	51,200	3,713	3,434	54,150	54,200	3,947	3,668	57,150	57,200	4,181	3,902
51,200	51,250	3,717	3,438	54,200	54,250	3,951	3,672	57,200	57,250	4,185	3,906
51,250	51,300	3,721	3,442	54,250	54,300	3,955	3,676	57,250	57,300	4,189	3,910
51,300	51,350	3,725	3,446	54,300	54,350	3,959	3,680	57,300	57,350	4,193	3,914
51,350	51,400	3,729	3,450	54,350	54,400	3,963	3,684	57,350	57,400	4,197	3,918
51,400	51,450	3,732	3,454	54,400	54,450	3,966	3,688	57,400	57,450	4,200	3,922
51,450	51,500	3,736	3,458	54,450	54,500	3,970	3,692	57,450	57,500	4,204	3,926
51,500	51,550	3,740	3,462	54,500	54,550	3,974	3,696	57,500	57,550	4,208	3,930
51,550	51,600	3,744	3,465	54,550	54,600	3,978	3,699	57,550	57,600	4,212	3,933
51,600	51,650	3,748	3,469	54,600	54,650	3,982	3,703	57,600	57,650	4,216	3,937
51,650	51,700	3,752	3,473	54,650	54,700	3,986	3,707	57,650	57,700	4,220	3,941
51,700	51,750	3,756	3,477	54,700	54,750	3,990	3,711	57,700	57,750	4,224	3,945
51,750	51,800	3,760	3,481	54,750	54,800	3,994	3,715	57,750	57,800	4,228	3,949
51,800	51,850	3,764	3,485	54,800	54,850	3,998	3,719	57,800	57,850	4,232	3,953
51,850	51,900	3,768	3,489	54,850	54,900	4,002	3,723	57,850	57,900	4,236	3,957
51,900	51,950	3,771	3,493	54,900	54,950	4,005	3,727	57,900	57,950	4,239	3,961
51,950	52,000	3,775	3,497	54,950	55,000	4,009	3,731	57,950	58,000	4,243	3,965
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,779	3,501	55,000	55,050	4,013	3,735	58,000	58,050	4,247	3,969
52,050	52,100	3,783	3,504	55,050	55,100	4,017	3,738	58,050	58,100	4,251	3,972
52,100	52,150	3,787	3,508	55,100	55,150	4,021	3,742	58,100	58,150	4,255	3,976
52,150	52,200	3,791	3,512	55,150	55,200	4,025	3,746	58,150	58,200	4,259	3,980
52,200	52,250	3,795	3,516	55,200	55,250	4,029	3,750	58,200	58,250	4,263	3,984
52,250	52,300	3,799	3,520	55,250	55,300	4,033	3,754	58,250	58,300	4,267	3,988
52,300	52,350	3,803	3,524	55,300	55,350	4,037	3,758	58,300	58,350	4,271	3,992
52,350	52,400	3,807	3,528	55,350	55,400	4,041	3,762	58,350	58,400	4,275	3,996
52,400	52,450	3,810	3,532	55,400	55,450	4,044	3,766	58,400	58,450	4,278	4,000
52,450	52,500	3,814	3,536	55,450	55,500	4,048	3,770	58,450	58,500	4,282	4,004
52,500	52,550	3,818	3,540	55,500	55,550	4,052	3,774	58,500	58,550	4,286	4,008
52,550	52,600	3,822	3,543	55,550	55,600	4,056	3,777	58,550	58,600	4,290	4,011
52,600	52,650	3,826	3,547	55,600	55,650	4,060	3,781	58,600	58,650	4,294	4,015
52,650	52,700	3,830	3,551	55,650	55,700	4,064	3,785	58,650	58,700	4,298	4,019
52,700	52,750	3,834	3,555	55,700	55,750	4,068	3,789	58,700	58,750	4,302	4,023
52,750	52,800	3,838	3,559	55,750	55,800	4,072	3,793	58,750	58,800	4,306	4,027
52,800	52,850	3,842	3,563	55,800	55,850	4,076	3,797	58,800	58,850	4,310	4,031
52,850	52,900	3,846	3,567	55,850	55,900	4,080	3,801	58,850	58,900	4,314	4,035
52,900	52,950	3,849	3,571	55,900	55,950	4,083	3,805	58,900	58,950	4,317	4,039
52,950	53,000	3,853	3,575	55,950	56,000	4,087	3,809	58,950	59,000	4,321	4,043
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,857	3,579	56,000	56,050	4,091	3,813	59,000	59,050	4,325	4,047
53,050	53,100	3,861	3,582	56,050	56,100	4,095	3,816	59,050	59,100	4,329	4,050
53,100	53,150	3,865	3,586	56,100	56,150	4,099	3,820	59,100	59,150	4,333	4,054
53,150	53,200	3,869	3,590	56,150	56,200	4,103	3,824	59,150	59,200	4,337	4,058
53,200	53,250	3,873	3,594	56,200	56,250	4,107	3,828	59,200	59,250	4,341	4,062
53,250	53,300	3,877	3,598	56,250	56,300	4,111	3,832	59,250	59,300	4,345	4,066
53,300	53,350	3,881	3,602	56,300	56,350	4,115	3,836	59,300	59,350	4,349	4,070
53,350	53,400	3,885	3,606	56,350	56,400	4,119	3,840	59,350	59,400	4,353	4,074
53,400	53,450	3,888	3,610	56,400	56,450	4,122	3,844	59,400	59,450	4,356	4,078
53,450	53,500	3,892	3,614	56,450	56,500	4,126	3,848	59,450	59,500	4,360	4,082
53,500	53,550	3,896	3,618	56,500	56,550	4,130	3,852	59,500	59,550	4,364	4,086
53,550	53,600	3,900	3,621	56,550	56,600	4,134	3,855	59,550	59,600	4,368	4,089
53,600	53,650	3,904	3,625	56,600	56,650	4,138	3,859	59,600	59,650	4,372	4,093
53,650	53,700	3,908	3,629	56,650	56,700	4,142	3,863	59,650	59,700	4,376	4,097
53,700	53,750	3,912	3,633	56,700	56,750	4,146	3,867	59,700	59,750	4,380	4,101
53,750	53,800	3,916	3,637	56,750	56,800	4,150	3,871	59,750	59,800	4,384	4,105
53,800	53,850	3,920	3,641	56,800	56,850	4,154	3,875	59,800	59,850	4,388	4,109
53,850	53,900	3,924	3,645	56,850	56,900	4,158	3,879	59,850	59,900	4,392	4,113
53,900	53,950	3,927	3,649	56,900	56,950	4,161	3,883	59,900	59,950	4,395	4,117
53,950	54,000	3,931	3,653	56,950	57,000	4,165	3,887	59,950	60,000	4,399	4,121

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$60,000</b> Your tax is --				<b>\$63,000</b> Your tax is --				<b>\$66,000</b> Your tax is --			
60,000	60,050	4,403	4,125	63,000	63,050	4,637	4,359	66,000	66,050	4,871	4,593
60,050	60,100	4,407	4,128	63,050	63,100	4,641	4,362	66,050	66,100	4,875	4,596
60,100	60,150	4,411	4,132	63,100	63,150	4,645	4,366	66,100	66,150	4,879	4,600
60,150	60,200	4,415	4,136	63,150	63,200	4,649	4,370	66,150	66,200	4,883	4,604
60,200	60,250	4,419	4,140	63,200	63,250	4,653	4,374	66,200	66,250	4,887	4,608
60,250	60,300	4,423	4,144	63,250	63,300	4,657	4,378	66,250	66,300	4,891	4,612
60,300	60,350	4,427	4,148	63,300	63,350	4,661	4,382	66,300	66,350	4,895	4,616
60,350	60,400	4,431	4,152	63,350	63,400	4,665	4,386	66,350	66,400	4,899	4,620
60,400	60,450	4,434	4,156	63,400	63,450	4,668	4,390	66,400	66,450	4,902	4,624
60,450	60,500	4,438	4,160	63,450	63,500	4,672	4,394	66,450	66,500	4,906	4,628
60,500	60,550	4,442	4,164	63,500	63,550	4,676	4,398	66,500	66,550	4,910	4,632
60,550	60,600	4,446	4,167	63,550	63,600	4,680	4,401	66,550	66,600	4,914	4,635
60,600	60,650	4,450	4,171	63,600	63,650	4,684	4,405	66,600	66,650	4,918	4,639
60,650	60,700	4,454	4,175	63,650	63,700	4,688	4,409	66,650	66,700	4,922	4,643
60,700	60,750	4,458	4,179	63,700	63,750	4,692	4,413	66,700	66,750	4,926	4,647
60,750	60,800	4,462	4,183	63,750	63,800	4,696	4,417	66,750	66,800	4,930	4,651
60,800	60,850	4,466	4,187	63,800	63,850	4,700	4,421	66,800	66,850	4,934	4,655
60,850	60,900	4,470	4,191	63,850	63,900	4,704	4,425	66,850	66,900	4,938	4,659
60,900	60,950	4,473	4,195	63,900	63,950	4,707	4,429	66,900	66,950	4,941	4,663
60,950	61,000	4,477	4,199	63,950	64,000	4,711	4,433	66,950	67,000	4,945	4,667
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	4,481	4,203	64,000	64,050	4,715	4,437	67,000	67,050	4,949	4,671
61,050	61,100	4,485	4,206	64,050	64,100	4,719	4,440	67,050	67,100	4,953	4,674
61,100	61,150	4,489	4,210	64,100	64,150	4,723	4,444	67,100	67,150	4,957	4,678
61,150	61,200	4,493	4,214	64,150	64,200	4,727	4,448	67,150	67,200	4,961	4,682
61,200	61,250	4,497	4,218	64,200	64,250	4,731	4,452	67,200	67,250	4,965	4,686
61,250	61,300	4,501	4,222	64,250	64,300	4,735	4,456	67,250	67,300	4,969	4,690
61,300	61,350	4,505	4,226	64,300	64,350	4,739	4,460	67,300	67,350	4,973	4,694
61,350	61,400	4,509	4,230	64,350	64,400	4,743	4,464	67,350	67,400	4,977	4,698
61,400	61,450	4,512	4,234	64,400	64,450	4,746	4,468	67,400	67,450	4,980	4,702
61,450	61,500	4,516	4,238	64,450	64,500	4,750	4,472	67,450	67,500	4,984	4,706
61,500	61,550	4,520	4,242	64,500	64,550	4,754	4,476	67,500	67,550	4,988	4,710
61,550	61,600	4,524	4,245	64,550	64,600	4,758	4,479	67,550	67,600	4,992	4,713
61,600	61,650	4,528	4,249	64,600	64,650	4,762	4,483	67,600	67,650	4,996	4,717
61,650	61,700	4,532	4,253	64,650	64,700	4,766	4,487	67,650	67,700	5,000	4,721
61,700	61,750	4,536	4,257	64,700	64,750	4,770	4,491	67,700	67,750	5,004	4,725
61,750	61,800	4,540	4,261	64,750	64,800	4,774	4,495	67,750	67,800	5,008	4,729
61,800	61,850	4,544	4,265	64,800	64,850	4,778	4,499	67,800	67,850	5,012	4,733
61,850	61,900	4,548	4,269	64,850	64,900	4,782	4,503	67,850	67,900	5,016	4,737
61,900	61,950	4,551	4,273	64,900	64,950	4,785	4,507	67,900	67,950	5,019	4,741
61,950	62,000	4,555	4,277	64,950	65,000	4,789	4,511	67,950	68,000	5,023	4,745
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	4,559	4,281	65,000	65,050	4,793	4,515	68,000	68,050	5,027	4,749
62,050	62,100	4,563	4,284	65,050	65,100	4,797	4,518	68,050	68,100	5,031	4,752
62,100	62,150	4,567	4,288	65,100	65,150	4,801	4,522	68,100	68,150	5,035	4,756
62,150	62,200	4,571	4,292	65,150	65,200	4,805	4,526	68,150	68,200	5,039	4,760
62,200	62,250	4,575	4,296	65,200	65,250	4,809	4,530	68,200	68,250	5,043	4,764
62,250	62,300	4,579	4,300	65,250	65,300	4,813	4,534	68,250	68,300	5,047	4,768
62,300	62,350	4,583	4,304	65,300	65,350	4,817	4,538	68,300	68,350	5,051	4,772
62,350	62,400	4,587	4,308	65,350	65,400	4,821	4,542	68,350	68,400	5,055	4,776
62,400	62,450	4,590	4,312	65,400	65,450	4,824	4,546	68,400	68,450	5,058	4,780
62,450	62,500	4,594	4,316	65,450	65,500	4,828	4,550	68,450	68,500	5,062	4,784
62,500	62,550	4,598	4,320	65,500	65,550	4,832	4,554	68,500	68,550	5,066	4,788
62,550	62,600	4,602	4,323	65,550	65,600	4,836	4,557	68,550	68,600	5,070	4,791
62,600	62,650	4,606	4,327	65,600	65,650	4,840	4,561	68,600	68,650	5,074	4,795
62,650	62,700	4,610	4,331	65,650	65,700	4,844	4,565	68,650	68,700	5,078	4,799
62,700	62,750	4,614	4,335	65,700	65,750	4,848	4,569	68,700	68,750	5,082	4,803
62,750	62,800	4,618	4,339	65,750	65,800	4,852	4,573	68,750	68,800	5,086	4,807
62,800	62,850	4,622	4,343	65,800	65,850	4,856	4,577	68,800	68,850	5,090	4,811
62,850	62,900	4,626	4,347	65,850	65,900	4,860	4,581	68,850	68,900	5,094	4,815
62,900	62,950	4,629	4,351	65,900	65,950	4,863	4,585	68,900	68,950	5,097	4,819
62,950	63,000	4,633	4,355	65,950	66,000	4,867	4,589	68,950	69,000	5,101	4,823

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$69,000</b> Your tax is --				<b>\$72,000</b> Your tax is --				<b>\$75,000</b> Your tax is --			
69,000	69,050	5,105	4,827	72,000	72,050	5,339	5,061	75,000	75,050	5,573	5,295
69,050	69,100	5,109	4,830	72,050	72,100	5,343	5,064	75,050	75,100	5,577	5,298
69,100	69,150	5,113	4,834	72,100	72,150	5,347	5,068	75,100	75,150	5,581	5,302
69,150	69,200	5,117	4,838	72,150	72,200	5,351	5,072	75,150	75,200	5,585	5,306
69,200	69,250	5,121	4,842	72,200	72,250	5,355	5,076	75,200	75,250	5,589	5,310
69,250	69,300	5,125	4,846	72,250	72,300	5,359	5,080	75,250	75,300	5,593	5,314
69,300	69,350	5,129	4,850	72,300	72,350	5,363	5,084	75,300	75,350	5,597	5,318
69,350	69,400	5,133	4,854	72,350	72,400	5,367	5,088	75,350	75,400	5,601	5,322
69,400	69,450	5,136	4,858	72,400	72,450	5,370	5,092	75,400	75,450	5,604	5,326
69,450	69,500	5,140	4,862	72,450	72,500	5,374	5,096	75,450	75,500	5,608	5,330
69,500	69,550	5,144	4,866	72,500	72,550	5,378	5,100	75,500	75,550	5,612	5,334
69,550	69,600	5,148	4,869	72,550	72,600	5,382	5,103	75,550	75,600	5,616	5,337
69,600	69,650	5,152	4,873	72,600	72,650	5,386	5,107	75,600	75,650	5,620	5,341
69,650	69,700	5,156	4,877	72,650	72,700	5,390	5,111	75,650	75,700	5,624	5,345
69,700	69,750	5,160	4,881	72,700	72,750	5,394	5,115	75,700	75,750	5,628	5,349
69,750	69,800	5,164	4,885	72,750	72,800	5,398	5,119	75,750	75,800	5,632	5,353
69,800	69,850	5,168	4,889	72,800	72,850	5,402	5,123	75,800	75,850	5,636	5,357
69,850	69,900	5,172	4,893	72,850	72,900	5,406	5,127	75,850	75,900	5,640	5,361
69,900	69,950	5,175	4,897	72,900	72,950	5,409	5,131	75,900	75,950	5,643	5,365
69,950	70,000	5,179	4,901	72,950	73,000	5,413	5,135	75,950	76,000	5,647	5,369
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	5,183	4,905	73,000	73,050	5,417	5,139	76,000	76,050	5,651	5,373
70,050	70,100	5,187	4,908	73,050	73,100	5,421	5,142	76,050	76,100	5,655	5,376
70,100	70,150	5,191	4,912	73,100	73,150	5,425	5,146	76,100	76,150	5,659	5,380
70,150	70,200	5,195	4,916	73,150	73,200	5,429	5,150	76,150	76,200	5,663	5,384
70,200	70,250	5,199	4,920	73,200	73,250	5,433	5,154	76,200	76,250	5,667	5,388
70,250	70,300	5,203	4,924	73,250	73,300	5,437	5,158	76,250	76,300	5,671	5,392
70,300	70,350	5,207	4,928	73,300	73,350	5,441	5,162	76,300	76,350	5,675	5,396
70,350	70,400	5,211	4,932	73,350	73,400	5,445	5,166	76,350	76,400	5,679	5,400
70,400	70,450	5,214	4,936	73,400	73,450	5,448	5,170	76,400	76,450	5,682	5,404
70,450	70,500	5,218	4,940	73,450	73,500	5,452	5,174	76,450	76,500	5,686	5,408
70,500	70,550	5,222	4,944	73,500	73,550	5,456	5,178	76,500	76,550	5,690	5,412
70,550	70,600	5,226	4,947	73,550	73,600	5,460	5,181	76,550	76,600	5,694	5,415
70,600	70,650	5,230	4,951	73,600	73,650	5,464	5,185	76,600	76,650	5,698	5,419
70,650	70,700	5,234	4,955	73,650	73,700	5,468	5,189	76,650	76,700	5,702	5,423
70,700	70,750	5,238	4,959	73,700	73,750	5,472	5,193	76,700	76,750	5,706	5,427
70,750	70,800	5,242	4,963	73,750	73,800	5,476	5,197	76,750	76,800	5,710	5,431
70,800	70,850	5,246	4,967	73,800	73,850	5,480	5,201	76,800	76,850	5,714	5,435
70,850	70,900	5,250	4,971	73,850	73,900	5,484	5,205	76,850	76,900	5,718	5,439
70,900	70,950	5,253	4,975	73,900	73,950	5,487	5,209	76,900	76,950	5,721	5,443
70,950	71,000	5,257	4,979	73,950	74,000	5,491	5,213	76,950	77,000	5,725	5,447
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	5,261	4,983	74,000	74,050	5,495	5,217	77,000	77,050	5,729	5,451
71,050	71,100	5,265	4,986	74,050	74,100	5,499	5,220	77,050	77,100	5,733	5,454
71,100	71,150	5,269	4,990	74,100	74,150	5,503	5,224	77,100	77,150	5,737	5,458
71,150	71,200	5,273	4,994	74,150	74,200	5,507	5,228	77,150	77,200	5,741	5,462
71,200	71,250	5,277	4,998	74,200	74,250	5,511	5,232	77,200	77,250	5,745	5,466
71,250	71,300	5,281	5,002	74,250	74,300	5,515	5,236	77,250	77,300	5,749	5,470
71,300	71,350	5,285	5,006	74,300	74,350	5,519	5,240	77,300	77,350	5,753	5,474
71,350	71,400	5,289	5,010	74,350	74,400	5,523	5,244	77,350	77,400	5,757	5,478
71,400	71,450	5,292	5,014	74,400	74,450	5,526	5,248	77,400	77,450	5,760	5,482
71,450	71,500	5,296	5,018	74,450	74,500	5,530	5,252	77,450	77,500	5,764	5,486
71,500	71,550	5,300	5,022	74,500	74,550	5,534	5,256	77,500	77,550	5,768	5,490
71,550	71,600	5,304	5,025	74,550	74,600	5,538	5,259	77,550	77,600	5,772	5,493
71,600	71,650	5,308	5,029	74,600	74,650	5,542	5,263	77,600	77,650	5,776	5,497
71,650	71,700	5,312	5,033	74,650	74,700	5,546	5,267	77,650	77,700	5,780	5,501
71,700	71,750	5,316	5,037	74,700	74,750	5,550	5,271	77,700	77,750	5,784	5,505
71,750	71,800	5,320	5,041	74,750	74,800	5,554	5,275	77,750	77,800	5,788	5,509
71,800	71,850	5,324	5,045	74,800	74,850	5,558	5,279	77,800	77,850	5,792	5,513
71,850	71,900	5,328	5,049	74,850	74,900	5,562	5,283	77,850	77,900	5,796	5,517
71,900	71,950	5,331	5,053	74,900	74,950	5,565	5,287	77,900	77,950	5,799	5,521
71,950	72,000	5,335	5,057	74,950	75,000	5,569	5,291	77,950	78,000	5,803	5,525

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

**Tax Tables continued**

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b> Your tax is --				<b>\$81,000</b> Your tax is --				<b>\$84,000</b> Your tax is --			
78,000	78,050	5,807	5,529	81,000	81,050	6,041	5,763	84,000	84,050	6,275	5,997
78,050	78,100	5,811	5,532	81,050	81,100	6,045	5,766	84,050	84,100	6,279	6,000
78,100	78,150	5,815	5,536	81,100	81,150	6,049	5,770	84,100	84,150	6,283	6,004
78,150	78,200	5,819	5,540	81,150	81,200	6,053	5,774	84,150	84,200	6,287	6,008
78,200	78,250	5,823	5,544	81,200	81,250	6,057	5,778	84,200	84,250	6,291	6,012
78,250	78,300	5,827	5,548	81,250	81,300	6,061	5,782	84,250	84,300	6,295	6,016
78,300	78,350	5,831	5,552	81,300	81,350	6,065	5,786	84,300	84,350	6,299	6,020
78,350	78,400	5,835	5,556	81,350	81,400	6,069	5,790	84,350	84,400	6,303	6,024
78,400	78,450	5,838	5,560	81,400	81,450	6,072	5,794	84,400	84,450	6,306	6,028
78,450	78,500	5,842	5,564	81,450	81,500	6,076	5,798	84,450	84,500	6,310	6,032
78,500	78,550	5,846	5,568	81,500	81,550	6,080	5,802	84,500	84,550	6,314	6,036
78,550	78,600	5,850	5,571	81,550	81,600	6,084	5,805	84,550	84,600	6,318	6,039
78,600	78,650	5,854	5,575	81,600	81,650	6,088	5,809	84,600	84,650	6,322	6,043
78,650	78,700	5,858	5,579	81,650	81,700	6,092	5,813	84,650	84,700	6,326	6,047
78,700	78,750	5,862	5,583	81,700	81,750	6,096	5,817	84,700	84,750	6,330	6,051
78,750	78,800	5,866	5,587	81,750	81,800	6,100	5,821	84,750	84,800	6,334	6,055
78,800	78,850	5,870	5,591	81,800	81,850	6,104	5,825	84,800	84,850	6,338	6,059
78,850	78,900	5,874	5,595	81,850	81,900	6,108	5,829	84,850	84,900	6,342	6,063
78,900	78,950	5,877	5,599	81,900	81,950	6,111	5,833	84,900	84,950	6,345	6,067
78,950	79,000	5,881	5,603	81,950	82,000	6,115	5,837	84,950	85,000	6,349	6,071
<b>\$79,000</b> Your tax is --				<b>\$82,000</b> Your tax is --				<b>\$85,000</b> Your tax is --			
79,000	79,050	5,885	5,607	82,000	82,050	6,119	5,841	85,000	85,050	6,353	6,075
79,050	79,100	5,889	5,610	82,050	82,100	6,123	5,844	85,050	85,100	6,357	6,078
79,100	79,150	5,893	5,614	82,100	82,150	6,127	5,848	85,100	85,150	6,361	6,082
79,150	79,200	5,897	5,618	82,150	82,200	6,131	5,852	85,150	85,200	6,365	6,086
79,200	79,250	5,901	5,622	82,200	82,250	6,135	5,856	85,200	85,250	6,369	6,090
79,250	79,300	5,905	5,626	82,250	82,300	6,139	5,860	85,250	85,300	6,373	6,094
79,300	79,350	5,909	5,630	82,300	82,350	6,143	5,864	85,300	85,350	6,377	6,098
79,350	79,400	5,913	5,634	82,350	82,400	6,147	5,868	85,350	85,400	6,381	6,102
79,400	79,450	5,916	5,638	82,400	82,450	6,150	5,872	85,400	85,450	6,384	6,106
79,450	79,500	5,920	5,642	82,450	82,500	6,154	5,876	85,450	85,500	6,388	6,110
79,500	79,550	5,924	5,646	82,500	82,550	6,158	5,880	85,500	85,550	6,392	6,114
79,550	79,600	5,928	5,649	82,550	82,600	6,162	5,883	85,550	85,600	6,396	6,117
79,600	79,650	5,932	5,653	82,600	82,650	6,166	5,887	85,600	85,650	6,400	6,121
79,650	79,700	5,936	5,657	82,650	82,700	6,170	5,891	85,650	85,700	6,404	6,125
79,700	79,750	5,940	5,661	82,700	82,750	6,174	5,895	85,700	85,750	6,408	6,129
79,750	79,800	5,944	5,665	82,750	82,800	6,178	5,899	85,750	85,800	6,412	6,133
79,800	79,850	5,948	5,669	82,800	82,850	6,182	5,903	85,800	85,850	6,416	6,137
79,850	79,900	5,952	5,673	82,850	82,900	6,186	5,907	85,850	85,900	6,420	6,141
79,900	79,950	5,955	5,677	82,900	82,950	6,189	5,911	85,900	85,950	6,423	6,145
79,950	80,000	5,959	5,681	82,950	83,000	6,193	5,915	85,950	86,000	6,427	6,149
<b>\$80,000</b> Your tax is --				<b>\$83,000</b> Your tax is --				<b>\$86,000</b> Your tax is --			
80,000	80,050	5,963	5,685	83,000	83,050	6,197	5,919	86,000	86,050	6,431	6,153
80,050	80,100	5,967	5,688	83,050	83,100	6,201	5,922	86,050	86,100	6,435	6,156
80,100	80,150	5,971	5,692	83,100	83,150	6,205	5,926	86,100	86,150	6,439	6,160
80,150	80,200	5,975	5,696	83,150	83,200	6,209	5,930	86,150	86,200	6,443	6,164
80,200	80,250	5,979	5,700	83,200	83,250	6,213	5,934	86,200	86,250	6,447	6,168
80,250	80,300	5,983	5,704	83,250	83,300	6,217	5,938	86,250	86,300	6,451	6,172
80,300	80,350	5,987	5,708	83,300	83,350	6,221	5,942	86,300	86,350	6,455	6,176
80,350	80,400	5,991	5,712	83,350	83,400	6,225	5,946	86,350	86,400	6,459	6,180
80,400	80,450	5,994	5,716	83,400	83,450	6,228	5,950	86,400	86,450	6,462	6,184
80,450	80,500	5,998	5,720	83,450	83,500	6,232	5,954	86,450	86,500	6,466	6,188
80,500	80,550	6,002	5,724	83,500	83,550	6,236	5,958	86,500	86,550	6,470	6,192
80,550	80,600	6,006	5,727	83,550	83,600	6,240	5,961	86,550	86,600	6,474	6,195
80,600	80,650	6,010	5,731	83,600	83,650	6,244	5,965	86,600	86,650	6,478	6,199
80,650	80,700	6,014	5,735	83,650	83,700	6,248	5,969	86,650	86,700	6,482	6,203
80,700	80,750	6,018	5,739	83,700	83,750	6,252	5,973	86,700	86,750	6,486	6,207
80,750	80,800	6,022	5,743	83,750	83,800	6,256	5,977	86,750	86,800	6,490	6,211
80,800	80,850	6,026	5,747	83,800	83,850	6,260	5,981	86,800	86,850	6,494	6,215
80,850	80,900	6,030	5,751	83,850	83,900	6,264	5,985	86,850	86,900	6,498	6,219
80,900	80,950	6,033	5,755	83,900	83,950	6,267	5,989	86,900	86,950	6,501	6,223
80,950	81,000	6,037	5,759	83,950	84,000	6,271	5,993	86,950	87,000	6,505	6,227

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

**Tax Tables continued**

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b>				<b>\$90,000</b>				<b>\$93,000</b>			
Your tax is --				Your tax is --				Your tax is --			
87,000	87,050	6,509	6,231	90,000	90,050	6,743	6,465	93,000	93,050	6,977	6,699
87,050	87,100	6,513	6,234	90,050	90,100	6,747	6,468	93,050	93,100	6,981	6,702
87,100	87,150	6,517	6,238	90,100	90,150	6,751	6,472	93,100	93,150	6,985	6,706
87,150	87,200	6,521	6,242	90,150	90,200	6,755	6,476	93,150	93,200	6,989	6,710
87,200	87,250	6,525	6,246	90,200	90,250	6,759	6,480	93,200	93,250	6,993	6,714
87,250	87,300	6,529	6,250	90,250	90,300	6,763	6,484	93,250	93,300	6,997	6,718
87,300	87,350	6,533	6,254	90,300	90,350	6,767	6,488	93,300	93,350	7,001	6,722
87,350	87,400	6,537	6,258	90,350	90,400	6,771	6,492	93,350	93,400	7,005	6,726
87,400	87,450	6,540	6,262	90,400	90,450	6,774	6,496	93,400	93,450	7,008	6,730
87,450	87,500	6,544	6,266	90,450	90,500	6,778	6,500	93,450	93,500	7,012	6,734
87,500	87,550	6,548	6,270	90,500	90,550	6,782	6,504	93,500	93,550	7,016	6,738
87,550	87,600	6,552	6,273	90,550	90,600	6,786	6,507	93,550	93,600	7,020	6,741
87,600	87,650	6,556	6,277	90,600	90,650	6,790	6,511	93,600	93,650	7,024	6,745
87,650	87,700	6,560	6,281	90,650	90,700	6,794	6,515	93,650	93,700	7,028	6,749
87,700	87,750	6,564	6,285	90,700	90,750	6,798	6,519	93,700	93,750	7,032	6,753
87,750	87,800	6,568	6,289	90,750	90,800	6,802	6,523	93,750	93,800	7,036	6,757
87,800	87,850	6,572	6,293	90,800	90,850	6,806	6,527	93,800	93,850	7,040	6,761
87,850	87,900	6,576	6,297	90,850	90,900	6,810	6,531	93,850	93,900	7,044	6,765
87,900	87,950	6,579	6,301	90,900	90,950	6,813	6,535	93,900	93,950	7,047	6,769
87,950	88,000	6,583	6,305	90,950	91,000	6,817	6,539	93,950	94,000	7,051	6,773
<b>\$88,000</b>				<b>\$91,000</b>				<b>\$94,000</b>			
88,000	88,050	6,587	6,309	91,000	91,050	6,821	6,543	94,000	94,050	7,055	6,777
88,050	88,100	6,591	6,312	91,050	91,100	6,825	6,546	94,050	94,100	7,059	6,780
88,100	88,150	6,595	6,316	91,100	91,150	6,829	6,550	94,100	94,150	7,063	6,784
88,150	88,200	6,599	6,320	91,150	91,200	6,833	6,554	94,150	94,200	7,067	6,788
88,200	88,250	6,603	6,324	91,200	91,250	6,837	6,558	94,200	94,250	7,071	6,792
88,250	88,300	6,607	6,328	91,250	91,300	6,841	6,562	94,250	94,300	7,075	6,796
88,300	88,350	6,611	6,332	91,300	91,350	6,845	6,566	94,300	94,350	7,079	6,800
88,350	88,400	6,615	6,336	91,350	91,400	6,849	6,570	94,350	94,400	7,083	6,804
88,400	88,450	6,618	6,340	91,400	91,450	6,852	6,574	94,400	94,450	7,086	6,808
88,450	88,500	6,622	6,344	91,450	91,500	6,856	6,578	94,450	94,500	7,090	6,812
88,500	88,550	6,626	6,348	91,500	91,550	6,860	6,582	94,500	94,550	7,094	6,816
88,550	88,600	6,630	6,351	91,550	91,600	6,864	6,585	94,550	94,600	7,098	6,819
88,600	88,650	6,634	6,355	91,600	91,650	6,868	6,589	94,600	94,650	7,102	6,823
88,650	88,700	6,638	6,359	91,650	91,700	6,872	6,593	94,650	94,700	7,106	6,827
88,700	88,750	6,642	6,363	91,700	91,750	6,876	6,597	94,700	94,750	7,110	6,831
88,750	88,800	6,646	6,367	91,750	91,800	6,880	6,601	94,750	94,800	7,114	6,835
88,800	88,850	6,650	6,371	91,800	91,850	6,884	6,605	94,800	94,850	7,118	6,839
88,850	88,900	6,654	6,375	91,850	91,900	6,888	6,609	94,850	94,900	7,122	6,843
88,900	88,950	6,657	6,379	91,900	91,950	6,891	6,613	94,900	94,950	7,125	6,847
88,950	89,000	6,661	6,383	91,950	92,000	6,895	6,617	94,950	95,000	7,129	6,851
<b>\$89,000</b>				<b>\$92,000</b>				<b>\$95,000</b>			
89,000	89,050	6,665	6,387	92,000	92,050	6,899	6,621	95,000	95,050	7,133	6,855
89,050	89,100	6,669	6,390	92,050	92,100	6,903	6,624	95,050	95,100	7,137	6,858
89,100	89,150	6,673	6,394	92,100	92,150	6,907	6,628	95,100	95,150	7,141	6,862
89,150	89,200	6,677	6,398	92,150	92,200	6,911	6,632	95,150	95,200	7,145	6,866
89,200	89,250	6,681	6,402	92,200	92,250	6,915	6,636	95,200	95,250	7,149	6,870
89,250	89,300	6,685	6,406	92,250	92,300	6,919	6,640	95,250	95,300	7,153	6,874
89,300	89,350	6,689	6,410	92,300	92,350	6,923	6,644	95,300	95,350	7,157	6,878
89,350	89,400	6,693	6,414	92,350	92,400	6,927	6,648	95,350	95,400	7,161	6,882
89,400	89,450	6,696	6,418	92,400	92,450	6,930	6,652	95,400	95,450	7,164	6,886
89,450	89,500	6,700	6,422	92,450	92,500	6,934	6,656	95,450	95,500	7,168	6,890
89,500	89,550	6,704	6,426	92,500	92,550	6,938	6,660	95,500	95,550	7,172	6,894
89,550	89,600	6,708	6,429	92,550	92,600	6,942	6,663	95,550	95,600	7,176	6,897
89,600	89,650	6,712	6,433	92,600	92,650	6,946	6,667	95,600	95,650	7,180	6,901
89,650	89,700	6,716	6,437	92,650	92,700	6,950	6,671	95,650	95,700	7,184	6,905
89,700	89,750	6,720	6,441	92,700	92,750	6,954	6,675	95,700	95,750	7,188	6,909
89,750	89,800	6,724	6,445	92,750	92,800	6,958	6,679	95,750	95,800	7,192	6,913
89,800	89,850	6,728	6,449	92,800	92,850	6,962	6,683	95,800	95,850	7,196	6,917
89,850	89,900	6,732	6,453	92,850	92,900	6,966	6,687	95,850	95,900	7,200	6,921
89,900	89,950	6,735	6,457	92,900	92,950	6,969	6,691	95,900	95,950	7,203	6,925
89,950	90,000	6,739	6,461	92,950	93,000	6,973	6,695	95,950	96,000	7,207	6,929

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$96,000</b> Your tax is --				<b>\$98,000</b> Your tax is --			
96,000	96,050	7,211	6,933	98,000	98,050	7,367	7,089
96,050	96,100	7,215	6,936	98,050	98,100	7,371	7,092
96,100	96,150	7,219	6,940	98,100	98,150	7,375	7,096
96,150	96,200	7,223	6,944	98,150	98,200	7,379	7,100
96,200	96,250	7,227	6,948	98,200	98,250	7,383	7,104
96,250	96,300	7,231	6,952	98,250	98,300	7,387	7,108
96,300	96,350	7,235	6,956	98,300	98,350	7,391	7,112
96,350	96,400	7,239	6,960	98,350	98,400	7,395	7,116
96,400	96,450	7,242	6,964	98,400	98,450	7,398	7,120
96,450	96,500	7,246	6,968	98,450	98,500	7,402	7,124
96,500	96,550	7,250	6,972	98,500	98,550	7,406	7,128
96,550	96,600	7,254	6,975	98,550	98,600	7,410	7,131
96,600	96,650	7,258	6,979	98,600	98,650	7,414	7,135
96,650	96,700	7,262	6,983	98,650	98,700	7,418	7,139
96,700	96,750	7,266	6,987	98,700	98,750	7,422	7,143
96,750	96,800	7,270	6,991	98,750	98,800	7,426	7,147
96,800	96,850	7,274	6,995	98,800	98,850	7,430	7,151
96,850	96,900	7,278	6,999	98,850	98,900	7,434	7,155
96,900	96,950	7,281	7,003	98,900	98,950	7,437	7,159
96,950	97,000	7,285	7,007	98,950	99,000	7,441	7,163
<b>\$97,000</b> Your tax is --				<b>\$99,000</b> Your tax is --			
97,000	97,050	7,289	7,011	99,000	99,050	7,445	7,167
97,050	97,100	7,293	7,014	99,050	99,100	7,449	7,170
97,100	97,150	7,297	7,018	99,100	99,150	7,453	7,174
97,150	97,200	7,301	7,022	99,150	99,200	7,457	7,178
97,200	97,250	7,305	7,026	99,200	99,250	7,461	7,182
97,250	97,300	7,309	7,030	99,250	99,300	7,465	7,186
97,300	97,350	7,313	7,034	99,300	99,350	7,469	7,190
97,350	97,400	7,317	7,038	99,350	99,400	7,473	7,194
97,400	97,450	7,320	7,042	99,400	99,450	7,476	7,198
97,450	97,500	7,324	7,046	99,450	99,500	7,480	7,202
97,500	97,550	7,328	7,050	99,500	99,550	7,484	7,206
97,550	97,600	7,332	7,053	99,550	99,600	7,488	7,209
97,600	97,650	7,336	7,057	99,600	99,650	7,492	7,213
97,650	97,700	7,340	7,061	99,650	99,700	7,496	7,217
97,700	97,750	7,344	7,065	99,700	99,750	7,500	7,221
97,750	97,800	7,348	7,069	99,750	99,800	7,504	7,225
97,800	97,850	7,352	7,073	99,800	99,850	7,508	7,229
97,850	97,900	7,356	7,077	99,850	99,900	7,512	7,233
97,900	97,950	7,359	7,081	99,900	99,950	7,515	7,237
97,950	98,000	7,363	7,085	99,950	100,000	7,519	7,241

\*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 \$7,519 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 \$7,241 plus 7.8% of the amount over \$100,000.

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