

WHAT'S NEW FOR 2001

TAX RATE REDUCED

For tax years beginning on and after January 1, 2001, the individual income tax rates have been reduced. The rates now range from 1.6% to 7.8%.

TELEFILE

TeleFile is not available for 2001 individual income tax returns.

FORM 40EZ CAN BE FILED ON-LINE

If you qualify to file Form 40EZ, you can file your Idaho return on the Internet at www2.state.id.us/tax/filing.htm free of charge.

CAPITAL GAIN DEDUCTION

The capital gain deduction has been increased from 60% to 80% for tax year 2001. The definition of qualified property has not changed.

INSURANCE PREMIUMS

For tax years beginning January 1, 2001, medical care insurance premiums are deductible, as long as the premiums have not already been deducted or excluded from income on an Idaho or federal return.

Fifty percent (50%) of the premiums paid for qualified long-term care insurance are deductible.

AMENDED RETURNS

Form 40X has been eliminated. To amend a return, fill out a new Form 40 or 43 and indicate the reason for amending the return. For tax years beginning prior to 2001, use the prior year's form.

EXPANDED CREDIT FOR QUALIFYING NEW EMPLOYEES

The credit for new employees has been expanded. To qualify, a business no longer must qualify as a revenue-producing enterprise. Any business can qualify. The maximum tax that may be offset has been increased from 45% to 50%.

CREDIT FOR IDAHO RESEARCH ACTIVITIES

A credit similar to the federal credit for increasing research activities has been enacted for tax years beginning on and after January 1, 2001. The credit is 5% of qualified research expenditures in Idaho. The credit has a 14-year carryover period.

CREDIT FOR INSTALLATION OF BROADBAND EQUIPMENT

For tax years beginning on and after January 1, 2001, a credit is allowed for the installation of broadband equipment in Idaho. The credit is 3% of qualified expenditures. The Idaho Public Utilities Commission will determine what equipment qualifies for the credit. The credit is limited to \$750,000 in any year and has a 14-year carryover period.


INCENTIVE INVESTMENT TAX CREDIT


A new investment tax credit is available to businesses that acquire assets and use them in counties with high unemployment rates or low personal income. The credit rate varies depending on the Idaho county in which the asset is located. The new credit is in addition to the existing investment tax credit. The credit has a 14-year carryover period and is limited to \$500,000 per year.



Did you know that for a reasonable fee you can file your tax return electronically through a tax preparer or directly from your home computer?

The benefits to you are:

- **FASTER REFUNDS.** Taxpayers who file on paper on April 15 usually wait 6-10 weeks for their refund. By using  the typical wait for refunds is 7-10 days.
- **COMPUTER PROGRAM DOES THE MATH.** Calculations are automatic and virtually error-proof.
- **DIRECT DEPOSITS.** Refunds can be deposited directly into your bank account in as few as 10 days.
- **FILE NOW, PAY LATER.** You can file your return early, but pay your balance due as late as April 15.
- **AVOID POST OFFICE LINES.** No more April 15 midnight postal runs.

Here's how to  from your home computer: Log onto www2.state.id.us/tax and click on **"Electronic Filing."**

TO  YOU MUST FILE YOUR FEDERAL AND IDAHO TAX RETURNS AT THE SAME TIME.

It's as easy as that!

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 \$400 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 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 2.

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

You must use Form 39NR if you file a Form 43 and claim any additions or subtractions.

GENERAL INFORMATION

INFORMATION AND FORMS

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

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

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

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

FILING REQUIREMENTS

Full-year Resident

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

The filing requirements is based on gross income as shown on the following schedule. 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 2001.

<u>STATUS</u>	<u>GROSS INCOME</u>
MARRIED:	
• filing separate returns	\$ 2,900
• filing jointly, both spouses under 65	\$ 13,400
• filing jointly, one spouse 65 or older	\$ 14,300
• filing jointly, both spouses 65 or older	\$ 15,200
HEAD OF HOUSEHOLD:	
• under 65	\$ 9,550
• 65 or older	\$ 10,650
SINGLE:	
• under 65	\$ 7,450
• 65 or older	\$ 8,550
QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:	
• under 65	\$ 10,500
• 65 or older	\$ 11,400

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 \$4,550.
 - The total of your unearned and earned income was more than the larger of—
 - \$750, or
 - Your earned income (up to \$4,300) plus \$250.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$5,650 (\$6,750 if 65 or older and blind.)
 - Your unearned income was over \$1,850 (\$2,950 if 65 or older and blind.)
 - Your gross income was more than—

	PLUS	
• \$750, or	}	This amount:
• Your earned income (up to \$4,300) plus \$250.		\$1,100 (\$2,200 if 65 or older and blind)

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

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your unearned income was over \$750.
 - Your earned income was over \$3,800.
 - The total of your unearned and earned income was more than the larger of—
 - \$750, or
 - Your earned income (up to \$3,550) plus \$250
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$4,700 (\$5,600 if 65 or older and blind.)
 - Your unearned income was over \$1,650 (\$2,550 if 65 or older and blind.)
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than—

	PLUS	
• \$750, or	}	This amount:
• Your earned income (up to \$3,550) plus \$250.		\$900 (\$1,800 if 65 or older and blind)

Part-year Resident

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.

GENERAL INFORMATION

Nonresident

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.

FILING FOR REFUND OF WITHHELD AMOUNT

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."

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.

FILING STATUS

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

WHAT INCOME DOES IDAHO TAX

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.

RESIDENCY

Am I a resident, a nonresident, or a part-year resident?

The following definitions will help you decide.

- You are an Idaho resident, even though you live outside Idaho, if **all** of 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 come back to when you are away.
- You are also an Idaho resident if **all** of 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 2001.
- 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.

MILITARY PERSONNEL

Idaho resident on active military duty outside of Idaho

You may file Form 43 and check the residency status box for Idaho resident on active military duty outside of Idaho if you meet the following requirements:

- You joined the armed forces while a resident of Idaho and Idaho is your military home of record.
- You were on full-time active duty stationed outside of Idaho for all or a portion of the year. Full-time active duty must be continuous and uninterrupted for at least 120 consecutive days.

Only the portion of your military wages received while stationed in Idaho is subject to Idaho tax.

Any nonmilitary income will be subject to Idaho taxation.

Idaho residents on active duty in Idaho

You are considered a nonresident if you meet **all** the following requirements:

- You joined the armed forces while a resident of Idaho and Idaho is your military home of record.
- You meet **all** the requirements for special-case Idaho residents listed above.

If you don't meet all the above requirements, file Form 40. All of your military wages are subject to Idaho tax.

Nonresidents stationed in Idaho.

If you were on full-time active duty and were stationed in Idaho for all or a portion of the year, Idaho doesn't tax your military income. Idaho does tax your Idaho source income. Nonresident members of the Idaho National Guard or reserves may exclude only active duty pay. If you have income taxed by Idaho, use Form 43. See instructions, page 10.

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.

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.

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.

GENERAL INFORMATION

If your spouse died in 2001 and you did not remarry in 2001, you can file a joint return. You can also file a joint return if your spouse died in 2002 before filing a 2001 return. A joint return should show your spouse's 2001 income before death and your income for all of 2001. 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.

COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2001 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided.

TAX YEAR AND ACCOUNTING PERIOD

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

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, Idaho Individual Net Operating Loss Computation, to compute your 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, 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.

WHAT TO FILE

A complete copy of the federal income tax return must be attached to the Idaho income tax return if you are filing Form 40 or 43. If you filed a federal Telefile, you must attach a copy of your federal Telefile worksheet.

WHEN TO FILE

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

- On or before April 15, 2002, for the calendar year 2001, 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

TAX PREPARER CONTACT BOX

This box applies only if you paid a tax preparer to complete your return. If you check the box, you are authorizing the Tax Commission to contact your preparer to resolve any questions related to your return.

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

SIGNATURES

You must sign your return. Your spouse also must sign if you file a joint return. If your return is prepared by another person, 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.

SEIZED REFUNDS

If your child support payments are delinquent, the Department of Health and Welfare may seize all or part of your income tax refund. If you have debts owing the Department of Employment, all or part of your refund may be seized by that agency to pay your debt. If either of these agencies has seized your refund, you should be notified of this fact by the agency. Questions regarding seized refunds should be directed to the agency that seized your refund.

EXTENSION OF TIME FOR FILING

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

Even though an extension gives you additional time in which to file, the tax is due on the original due date of the return. When you file your income tax return, the extension period expires and any remaining tax due must be paid. You must pay interest on any tax due.

AMENDED RETURNS

The Form 40 or 43 can be used as an original return or an amended return for tax years beginning 2001. If you are filing the 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 using the corrected amounts.

1. Federal Audit
2. Capital Loss Carryback
3. Other - Attach an explanation.
4. Net Operating Loss Carryback - Attach a schedule showing the application of the loss.

If you are amending Form 40 for the 2001 year, complete another Form 40. Complete the Amended Return section, lines 53 through 55.

GENERAL INFORMATION

If you are amending Form 43 for the 2001 year, complete another Form 43. Complete the Amended Return section, lines 73 through 75.

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

AUDITED RETURNS

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.

KEEPING TAX RECORDS

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.

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. You may make credit or debit card payments through our Web site at www2.state.id.us/tax or by calling (800) 972-7660 toll free. You may also make credit card payments in person at any Tax Commission office, or by using the voucher form included in this packet.

PENALTIES AND INTEREST

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.

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 7% per year (rate effective 1-1-2002 to 12-31-2002).

FORM 40EZ

Instructions are on the back of the form.

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 \$400 or less.

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

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

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. Include your apartment number, if you have one. 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. You should file it with the local office of the Social Security Administration. Apply early enough to make sure you receive a number by April 15. If your return is due before you receive your number, file the return and write "Applied for" in the space for the number. The Tax Commission will contact you for the number.

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

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.

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 using the corrected amounts.

1. Federal Audit
2. Capital Loss Carryback
3. Other - Attach an explanation.
4. Net Operating Loss Carryback - Attach a schedule showing the application of the loss.

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 2001 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 33, Form 1040; Line 19, Form 1040A; or Line 4, Form 1040EZ.

LINE 10 ADDITIONS FROM FORM 39R, PART A, LINE 6

Attach Form 39R.

LINE 12 SUBTRACTIONS FROM FORM 39R, PART B, LINE 20

Attach Form 39R.

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, 2002, you may consider yourself 65 on December 31, 2001. 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 checked must match your federal return.

LINE 14c CLAIMED DEPENDENT

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

LINES 15-18 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 18, Form 40. However, if you check the box on line 14a or 14b, use the chart 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 you used on your federal Form 1040, but Idaho requires that all state or local income taxes be subtracted from your itemized amount before you use that figure to reduce your income. (This is all state or local income taxes on your Schedule A, not just Idaho's.) Because of this addback, it may be more beneficial to itemize for federal purposes, but use the standard deduction for Idaho. If line 17 is more than line 18, you should use your itemized deductions on line 17. If line 18 is more than line 17, you should use your standard deduction on line 18.

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2001 and during the rest of the year you were a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2001 and you and your spouse agree to be taxed on your combined worldwide income.

FORM 40

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

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

- 1a. Enter your federal earned income. Earned income includes wages, salaries, tips, other employee compensation, net earnings from self-employment, strike benefits and any disability pay you report as wages. If none, enter -0-
- b. Add 250
- c. Add lines 1a and 1b. Enter total here.
2. Minimum amount 750
3. Compare the amounts on lines 1c and 2. Enter the larger of the two amounts here.
4. Enter on line 4 the amount shown below for your filing status:
- Single, enter \$4,550.
 - Married filing a separate return, enter \$3,800.
 - Married filing a joint return, enter \$9,100.
 - Qualifying widow(er) with dependent child, enter \$7,600.
 - Head of household, enter \$6,650.
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 \$1,100 (\$900 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 14a and b.
- c. Add lines 5a and 5b. Enter the total here and on line 18.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$132,950 (\$66,475 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. %
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	\$ 5,650
	2	6,750
Married Filing Jointly	1	\$10,000
	2	10,900
	3	11,800
	4	12,700
Married Filing Separately	1	\$ 4,700
	2	5,600
	3	6,500
	4	7,400
Head of Household	1	\$ 7,750
	2	8,850
Qualifying Widow(er)	1	\$ 8,500
	2	9,400

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LINE 20 EXEMPTIONS

Multiply \$2,900 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 38.

- \$ 99,725 Married filing separate return
- \$199,450 Married filing joint return or qualifying widow(er)
- \$132,950 Single
- \$166,200 Head of household

LINE 22 TAX

Enter the tax on this line. Use the tax tables beginning on page 26, if line 21 is less than \$100,000. Use the schedule on page 26 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 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
- \$50 (\$100 on a joint return)

A qualified educational entity includes:

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

LINE 26 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit. Report the earned credit computed on line 2, Part I, Form 49, and the allowed credit computed on line 9b or line 10, Part II, Form 49. Attach Form 49.

LINE 27 CREDIT FOR CONTRIBUTIONS TO 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 Depart-

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

The following are the qualified centers for independent living:

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

LINE 28 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

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

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

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

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

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

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

LINE 29 NATURAL RESOURCES CONSERVATION CREDIT

If you filed an Application for Natural Resources Conservation Income Tax Credit for Tax Year 2001, enter the amount approved on that application by the Natural Resources Conservation Income Tax Credit Committee. The maximum tax credit allowed cannot exceed \$2,000. You may not claim a credit if you did not file an application or if the credit you requested was not approved. To

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request an application for tax year 2002, contact the Idaho Soil Conservation Commission at (208) 332-8654.

LINE 30 PROMOTER-SPONSORED EVENT CREDIT

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

LINE 31 CREDIT FOR QUALIFYING NEW EMPLOYEES

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

Report the earned credit computed on line 8, Part I, Form 55 and the allowed credit computed on line 29, Part II, Form 55. Attach Form 55.

LINE 32 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 29 or line 33, Form 67. Attach Form 67.

LINE 33 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 17 or line 21, Form 68. Attach Form 68.

LINE 34 INCENTIVE INVESTMENT TAX CREDIT

If you acquired assets that qualify for the investment tax credit, you may also have earned the incentive investment tax credit. The credit rate varies depending on the county in which the asset is primarily based. You may also claim this credit if you acquired the credit through a transfer.

Report the earned credit computed on line 22, Form 69, and the allowed credit computed on line 37 or line 41, Form 69. Attach Form 69.

LINE 35 ELECTRONICALLY FILED RETURN CREDIT

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

OTHER TAXES

LINE 38 FUELS TAX DUE

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

LINE 39 SALES/USE TAX DUE

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

LINE 40 RECAPTURE OF IDAHO INVESTMENT TAX CREDIT

If you have claimed an investment tax credit on property that ceases to qualify before the end of its estimated useful life, you must recompute the investment tax credit. The difference between

the original credit and the recomputed credit must be recaptured. Complete and attach Form 49R.

LINE 41 PERMANENT BUILDING FUND TAX

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 2002 income tax return. If you have any questions regarding how your donation(s) will be spent, you may contact the entities 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) 334-2676.

LINE 44 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect our state's most valuable resource - our children. The trust fund board, appointed by the governor, reviews applications each spring and awards grants of up to \$5,000 to community-based prevention programs. Funded programs include parent education, voluntary home visitation for first-time parents, public awareness of shaken baby syndrome, and prevention and safety education in schools. Contact the Department of Health and Welfare, 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.

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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, 2001, 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, 2002. 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, 2001, 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, 2002. 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 20. 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 shown on 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 made with Form(s) 51. Include the amount of overpayment applied from your 2000 return.

AMENDED RETURN ONLY

Complete lines 53 through 55 only if you are filing this return as an amended return for 2001.

LINE 53 TAX PAID WITH OR AFTER FILING ORIGINAL RETURN

If this is an amended return, enter the amount paid with or after filing your original return for 2001.

LINE 54 OVERPAYMENT AS SHOWN ON ORIGINAL RETURN OR LATER ADJUSTED

If this is an amended return, enter the amount of refund shown or adjusted on your original return for 2001.

REFUND OR TOTAL DUE

LINE 57 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 5% 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 56, from the original due date until paid. The rate for 2002 is 7%.

LINE 58 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.

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

LINE 60 REFUND

Enter the amount of your overpayment shown on line 59 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 61 ESTIMATED TAX

If you are filing an original return, subtract line 60 from line 59. The amount you enter will be applied to your 2002 tax and will not be refunded.

If you are filing an amended return, you must enter the same amount as reported on the original return.

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. Include your apartment number, if you have one. 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. You should file it 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 State 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 using the corrected amounts.

1. Federal Audit
2. Capital Loss Carryback
3. Other - Attach an explanation.
4. Net Operating Loss Carryback - Attach a schedule showing the application of the loss.

NEXT YEAR'S FORMS

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

RESIDENCY STATUS

Check the box that applies to your residency status for 2001. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2001. 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 2 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 2001. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2001. Nonresidents do not respond to this question.

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 2001 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 beneath the party of your choice. If you are filing a joint return, your spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This will not increase your tax or decrease your refund.

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

IDAHO INCOME

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

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 non-resident who works for an employer both within Idaho and outside of Idaho, please contact the Tax Commission to request a copy of the Idaho Source Income publication. This publication will explain how to determine the amount of income that is taxable to Idaho.

If you are an Idaho resident on active military duty outside Idaho, include all your wages. If you are a military nonresident, do not include military pay.

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

LINE 10 TAXABLE INTEREST INCOME

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

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

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

LINE 11 DIVIDEND INCOME

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

LINE 12 ALIMONY RECEIVED

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

LINE 13 BUSINESS INCOME OR LOSS

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

LINE 14 CAPITAL GAIN OR LOSS

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

LINE 15 OTHER GAINS OR LOSSES

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

LINE 16 IRA DISTRIBUTIONS

From federal Form 1040, line 15b, or Form 1040A, line 11b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

LINE 17 PENSIONS AND ANNUITIES

From federal Form 1040, line 16b, or Form 1040A, line 12b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

LINE 18 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on federal Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. A nonresident conducting a 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 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 23, or Form 1040A, line 16, and Idaho's portion of the deduction for a federal medical savings account included on federal Form 1040, line 25. 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. %
4. Enter amounts from federal Form 1040, line 23, or Form 1040A, line 16, and Form 1040, line 25.
5. Multiply line 4 by line 3. Enter this amount on Form 43, line 23.

LINE 24 MOVING EXPENSES

Enter Idaho's portion of moving expenses included on federal Form 1040, line 26. To compute Idaho's portion, complete this worksheet.

1. Enter total Idaho income from line 22, Form 43.
2. Enter total income from line 22, federal Form 1040.
3. Divide line 1 by line 2. %
4. Enter total moving expense from line 26, federal Form 1040.
5. Multiply line 4 by line 3. Enter this amount on line 24.

LINE 25 DEDUCTIONS FOR SELF-EMPLOYED

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a KEOGH, SEP or SIMPLE plan reported on your federal Form 1040, lines 27, 28, and 29. 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. %
4. From federal Form 1040, enter the total of lines 27, 28, and 29.
5. Multiply line 4 by line 3. Enter this amount on line 25.

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LINE 26 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

LINE 27 DEDUCTIONS FOR STUDENT LOAN INTEREST AND ALIMONY PAID

Enter Idaho's portion of student loan interest paid reported on federal Form 1040, line 24, and Idaho's portion of alimony paid reported on federal Form 1040, line 31a. Complete this worksheet to compute Idaho's portion.

1. Enter total Idaho income from line 22, Form 43.
2. Enter total income from federal Form 1040, line 22.
3. Divide line 1 by line 2. %
4. Enter amounts from federal Form 1040, line 24 and Form 1040, line 31a.
5. Multiply line 4 by line 3. Enter this amount on line 27.

LINE 30 ADJUSTED GROSS INCOME

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Line 33, Form 1040; Line 19, 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, 2002, you may consider yourself 65 on December 31, 2001. The boxes you check must match your federal return.

LINE 35b BLIND

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

LINE 35c CLAIMED DEPENDENT

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

LINES 36-39 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of line 39, Form 43. However, if you check the box on line 35a or 35b, use the chart below to find your standard deduction. If you check the box on line 35c, use the worksheet on page 13 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 you used on your federal Form 1040, but Idaho requires that all state or local income taxes be subtracted from your itemized amount before you use that figure to reduce your income. (This is all state or local income taxes on your Schedule A, not just Idaho's.) Because of this addback, it may be more beneficial to itemize for federal purposes but use the standard amount 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

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	\$ 5,650
	2	6,750
Married Filing Jointly	1	\$10,000
	2	10,900
	3	11,800
	4	12,700
Married Filing Separately	1	\$ 4,700
	2	5,600
	3	6,500
	4	7,400
Head of Household	1	\$ 7,750
	2	8,850
Qualifying Widow(er)	1	\$ 8,500
	2	9,400

FORM 43

(filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2001. 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 2001 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 \$4,550.
 - Married filing a separate return, enter \$3,800.
 - Married filing a joint return, enter \$9,100.
 - Qualifying widow(er) with dependent child, enter \$7,600.
 - Head of household, enter \$6,650. _____
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 \$1,100 (\$900 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number of boxes checked on lines 35a and b. _____
 - c. Add lines 5a and 5b. Enter the total here and on line 39. _____

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$132,950 (\$66,475 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. _____ %
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 \$2,900 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 38.

- \$ 99,725 Married filing separate return
- \$199,450 Married filing joint return or qualifying widow(er)

- \$132,950 Single
- \$166,200 Head of household

LINE 42 IDAHO PERCENTAGE

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

LINE 45 TAX

Enter the tax on this line. Use the tax tables beginning on page 26 if line 44 is less than \$100,000. Use the schedules on page 26 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 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 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 military: Use Part D of Form 39NR to compute the credit.

LINE 47 CREDIT FOR CONTRIBUTIONS TO 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
- \$50 (\$100 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 48 INVESTMENT TAX CREDIT

If you acquired an asset for use in your business, you may have earned an investment tax credit. Report the earned credit computed on line 2, Part I, Form 49 and the allowed credit computed on line 9b or line 10, Part II, Form 49. Attach Form 49.

LINE 49 CREDIT FOR CONTRIBUTIONS TO 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)

FORM 43

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House
- 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
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Transitional Employment Services for the Handicapped, Coeur d' Alene
- Western Idaho Training Co., Inc., Caldwell
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

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

LINE 50 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

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

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

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

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

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

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

LINE 51 NATURAL RESOURCES CONSERVATION CREDIT

If you filed an Application for Natural Resources Conservation Income Tax Credit for Tax Year 2001, enter the amount approved on that application by the Natural Resources Conservation Income Tax Credit Committee. The maximum tax credit allowed cannot exceed \$2,000. You may not claim a credit if you did not file an application or if the credit you requested was not approved. To request an application for tax year 2002 contact the Idaho Soil Conservation Commission at (208) 332-8654.

LINE 52 PROMOTER-SPONSORED EVENT CREDIT

If you issued temporary sales tax permits to participants of a promoter-sponsored event on behalf of the Tax Commission, you may claim a \$1 credit for each temporary permit issued during the

tax year. Promoter-sponsored events include swap meets, flea markets, gun shows, and fairs. You must have filed Form ST-124 with the Tax Commission to qualify for the credit.

LINE 53 CREDIT FOR QUALIFYING NEW EMPLOYEES

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

Report the earned credit computed on line 8, Part I, Form 55, and the allowed credit computed on line 29, Part II, Form 55. Attach Form 55.

LINE 54 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

Report the earned credit computed on line 16, Form 67, and the allowed credit computed on line 29 or line 33, Form 67. Attach Form 67.

LINE 55 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Report the earned credit computed on line 2, Form 68, and the allowed credit computed on line 17 or line 21, Form 68. Attach Form 68.

LINE 56 INCENTIVE INVESTMENT TAX CREDIT

If you acquired assets that qualify for the investment tax credit, you may also have earned the incentive investment tax credit. The credit rate varies depending on the county in which the asset is primarily based. You may also claim this credit if you acquired the credit through a transfer.

Report the earned credit computed on line 22, Form 69, and the allowed credit computed on line 37 or line 41, Form 69. Attach Form 69.

LINE 57 ELECTRONICALLY FILED RETURN CREDIT

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

OTHER TAXES

LINE 59 FUELS TAX DUE

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

LINE 60 SALES/USE TAX DUE

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

LINE 61 RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed Idaho 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 62 PERMANENT BUILDING FUND TAX

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

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

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

DONATIONS

The donations on lines 64 and 65 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2002 income tax return. If you have any questions regarding your donation(s), you may contact the entities listed.

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

LINE 64 NONGAME WILDLIFE CONSERVATION FUND



DO SOMETHING WILD!

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

LINE 65 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect our state's most valuable resource - our children. The Trust Fund board, appointed by the governor, reviews applications each spring and awards grants of up to \$5,000 to community-based prevention programs. Funded programs include parent education, voluntary home visitation for first-time parents, public awareness of shaken baby syndrome, and prevention and safety education in schools. Contact the Department of Health and Welfare, Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 67 GROCERY CREDIT

Nonresidents do not qualify for this credit.

If you can be claimed as a dependent on your parent's return, you may 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.

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 lines 6b and 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 total tax from line 45.
8. Enter the smaller of line 6 or line 7 here and on line 67.

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

Residents on Active Military Duty

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

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

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

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

LINE 69 FUELS TAX REFUND

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

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

FORM 43

LINE 70 IDAHO INCOME TAX WITHHELD

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

LINE 71 FORM 51 PAYMENT(S)

Enter the total of payments made with Form(s) 51. Include the amount of overpayment applied from your 2000 return.

AMENDED RETURN ONLY

Complete lines 73 through 75 only if you are filing this return as an amended return for 2001.

LINE 73 TAX PAID WITH OR AFTER FILING ORIGINAL RETURN

If this is an amended return, enter the amount paid with or after filing your original return for 2001.

LINE 74 OVERPAYMENT AS SHOWN ON ORIGINAL RETURN OR LATER ADJUSTED

If this is an amended return, enter the amount of refund shown or adjusted on your original return for 2001.

REFUND OR TOTAL DUE

LINE 77 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 5% 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 76, from the original due date until paid. The rate for 2002 is 7%.

LINE 78 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; or call (800) 972-7660.

LINE 80 REFUND

Enter the amount of your overpayment shown on line 79 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 81 ESTIMATED TAX

If you are filing an original return, subtract line 80 from line 79. The amount you enter will be applied to your 2002 tax and will not be refunded.

If you are filing an amended return, you must enter the same amount as reported on the original return.

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 CARRYFORWARD

A net operating loss is the excess of business deductions (computed with certain modifications) over total gross income in a particular tax year. A deduction is allowed for that loss, in some other tax year(s) in which gross income exceeds business deductions through a net operating loss carryback or carryforward.

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

LINE 2 CAPITAL LOSS CARRYFORWARD

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 business 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

Idaho medical savings account withdrawals not used to pay eligible medical expenses must be reported here. See instructions for line 12, Part B.

PART B. SUBTRACTIONS

LINE 1 IDAHO NET OPERATING LOSS CARRYFORWARD

Use Idaho Form 56 to compute your allowable Idaho loss carryforward. Do not include losses from sources that were not taxable by Idaho or that were incurred before becoming a resident.

LINE 2 STATE INCOME TAX REFUND

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

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

Interest income you received from obligations of the U.S. Government is not subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income,

line 9, Form 40. Examples of obligations of the U.S. Government include but are not limited to:

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

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

LINE 4 INSULATION OF AN IDAHO RESIDENCE

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

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

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

LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

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.

FORM 39R

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 1998, 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 to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2001. Do not include amounts paid by your employer.
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year.
3. Enter excluded benefits from federal Form 2441, Part III
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 RETIREMENT BENEFITS DEDUCTION

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

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

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

The maximum amounts that may be deducted for 2001 are:

Married filing jointly:

- age 65 or older \$27,648
- age 62 or older and disabled \$27,648

Single:

- age 65 or older \$18,432
- age 62 or older and disabled \$18,432

Line 7a Enter \$27,648 or \$18,432, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

Line 7b Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act, Box 5 of your Forms RRB-1099.

Line 7c Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Forms SSA-1099. If you or your spouse receive Canadian social security benefits that are included in your federal taxable income, enter the amount received.

Line 7d Subtract lines 7b and 7c from line 7a.

Line 7e The amount deducted must have been included in income. Enter the amount of qualified retirement benefits included on line 9, Form 40.

Line 7f Enter the smaller of line 7d or 7e here.

LINE 8 SOCIAL SECURITY AND RAILROAD BENEFITS

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

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

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 80% of the net capital gain that has not already been deducted on federal Schedule D.

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
 - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
 - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
 - 3) Feeding livestock at a feedlot;
 - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

FORM 39R

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 25, 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. Add your qualifying contributions to the interest earned on the account. Enter the total on line 12.

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, line 5, Part A. 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 57, Form 40.

LINE 13 IDAHO COLLEGE SAVINGS PROGRAM

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

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 and your dependents if those premiums have not already been deducted or excluded from your income. Premiums paid through a cafeteria plan or other salary-reduction arrangement and premiums deducted as a business expense do not qualify for this deduction.

LINE 18 LONG-TERM CARE INSURANCE

Deduct 50% of the amount you paid in premiums for long-term care insurance.

LINE 19 OTHER SUBTRACTIONS

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.

FORM 39R

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 20 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 amount of Idaho adjusted income derived in the other state. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

LINE 4 Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

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 above, 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.

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 Carry the total to line 48, Form 40.

FORM 39NR

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

PART A. ADDITIONS

LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

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

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 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	-----	-0-
3. Retirement plan lump-sum distributions	-----	-----
4. Partners and shareholders Idaho additions	-----	-----
5. Idaho medical savings account withdrawals	-----	-----
6. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 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 business 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: Idaho medical savings account withdrawals not used to pay eligible medical expenses must be reported here. See instructions for line 8, Part B.

PART B. SUBTRACTIONS

LINE 1 IDAHO NET OPERATING LOSS CARRYFORWARD

Columns A and B: Use Idaho Form 56 to compute your allowable Idaho loss carryforward. Do not include losses from sources that were not taxable by Idaho or that were incurred before becoming a resident or part-year resident.

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 to determine amounts to enter on lines 1 through 6.

1. Enter the amount of qualified expenses you incurred and paid in 2001. Do not include amounts paid by your employer.
2. Enter \$2,400 for one child or dependent, \$4,800 for more than one child or dependent, cared for during the year.
3. Enter excluded benefits from federal Form 2441, Part III
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.

FORM 39NR

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. _____ %
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 Canada social security benefits (OAS and CPP) that are taxable on your federal return. If subtracting benefits from the Railroad Retirement Board, attach Form RRB-1099 or RRB-1099-R.

Column A: Enter the amounts of these benefits if they were included in income on lines 16b and 20b, federal Form 1040 or lines 12b and 14b, federal Form 1040A.

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 Idaho property described below, you may deduct 80% of the net capital gain that has not already been deducted on federal Schedule D.

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
 - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
 - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
 - 3) Feeding livestock at a feedlot;
 - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

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

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

LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

Column A: Do not enter anything in this column.

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

National Guard or Reserve pay, including annual training pay, generally does not qualify. However, if you were on active duty for a continuous 120 days or more, you may deduct the military pay earned outside of Idaho. The continuous 120 days do not have to

be in the same tax year. Your wage and tax statement (W-2) does not show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making this computation. Attach a copy of your worksheet and military orders.

LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

Columns A and B: You may contribute up to \$2,000 (\$4,000 if married) to an Idaho medical savings account and deduct the contribution. Deductible contributions do not include reimbursements that were redeposited into your Idaho medical savings account. Do not include amounts deducted on line 25, federal Form 1040.

An Idaho medical savings account is generally established with a bank, savings and loan, or credit union. The account is established to pay eligible medical expenses of the account holder and the account holder's dependents. Eligible medical expenses include medical, vision and dental care, medical insurance premiums and long-term care expenses.

Any interest earned on the account is included on line 8. Add your qualifying contributions to the interest earned on the account, and enter the total on line 8.

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, line 3, Part A.

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 77, Form 43.

LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

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

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 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. _____ %
4. Total adoption expenses from line 1, Column A. _____
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B. _____

FORM 39NR

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

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

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

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

Developmental disability means a chronic disability which:

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

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

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

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

The amounts entered in Columns A and B must be the same.

LINE 12 IDAHO LOTTERY WINNINGS

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

LINE 13 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

Column A: Do not enter anything in Column A.

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

LINE 14 WORKER'S COMPENSATION INSURANCE

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

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

LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Partners and shareholders may deduct their proportional share of the Idaho subtractions from partnership and S corporation income. This information is available from the preparer of the partnership or S corporation return. For example: Interest 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 AN 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

Deduct premiums you paid for health insurance for yourself and your dependents if those premiums have not already been deducted or excluded from your income. Premiums paid through a cafeteria plan or other salary-reduction arrangement and premiums deducted as a business expense do not qualify for this deduction.

LINE 19 LONG-TERM CARE INSURANCE

Deduct 50% of the amount you paid in premiums for long-term care insurance.

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

FORM 39NR

- 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 1998, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

LINE 22 RETIREMENT BENEFITS DEDUCTION

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

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

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

The maximum amounts that may be deducted for 2001 are:

Married filing jointly:

- age 65 or older \$27,648
- age 62 or older and disabled \$27,648

Single:

- age 65 or older \$18,432
- age 62 or older and disabled \$18,432

LINE 22a Enter \$27,648 or \$18,432, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse may receive more than one annuity.

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

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

LINE 22d Subtract lines 22b and 22c from line 22a.

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

LINE 22f Enter the smaller of line 22d or 22e.

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 22f, Column A. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

LINE 22i Multiply the percentage on line 22h by the amount on line 22f.

LINE 23 Other subtractions

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 amount of Idaho adjusted income derived in the other state. 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.

FORM 39NR

- 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%.

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.

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 amount of Idaho adjusted income derived in the other state. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that are not applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

LINE 4 Divide line 2 by line 3. Round the percentage to the nearest whole number. For example, 45.49% should be entered as 45%; 45.50% should be entered as 46%.

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

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

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

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

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

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

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

LINE 4 Carry the total to line 68, Form 43.

TAX TABLES can be found on the following link:
http://www2.state.id.us/tax/forms_indiv_01.htm

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 Rate Schedules (Taxable income of \$100,000 or more.)

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

Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$7,531 plus 7.8% of the amount over \$100,000.

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

If you checked Filing Status Box 2, 4, or 5, your tax is \$7,265 plus 7.8% of the amount over \$100,000.

Tax Table (Taxable income less than \$100,000.)

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 \$1,513. 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
		Your tax is --	
25,300	25,350	1,709	1,510
25,350	25,400	1,712	1,513
25,400	25,450	1,716	1,517

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$0 Your tax is --				\$2,000 Your tax is --				\$4,000 Your tax is --			
50	100	1	1	2,000	2,050	52	32	4,000	4,050	142	103
100	150	2	2	2,050	2,100	54	33	4,050	4,100	144	104
150	200	3	3	2,100	2,150	55	34	4,100	4,150	147	106
200	250	4	4	2,150	2,200	57	36	4,150	4,200	150	108
250	300	4	4	2,200	2,250	60	38	4,200	4,250	152	110
300	350	5	5	2,250	2,300	62	40	4,250	4,300	155	112
350	400	6	6	2,300	2,350	64	41	4,300	4,350	158	114
400	450	7	7	2,350	2,400	66	43	4,350	4,400	161	116
450	500	8	8	2,400	2,450	68	45	4,400	4,450	164	118
500	550	8	8	2,450	2,500	70	47	4,450	4,500	167	120
550	600	9	9	2,500	2,550	72	49	4,500	4,550	170	122
600	650	10	10	2,550	2,600	74	50	4,550	4,600	173	124
650	700	11	11	2,600	2,650	76	52	4,600	4,650	176	126
700	750	12	12	2,650	2,700	78	54	4,650	4,700	180	128
750	800	12	12	2,700	2,750	80	56	4,700	4,750	183	130
800	850	13	13	2,750	2,800	82	58	4,750	4,800	186	132
850	900	14	14	2,800	2,850	84	59	4,800	4,850	189	134
900	950	15	15	2,850	2,900	86	61	4,850	4,900	192	136
950	1,000	16	16	2,900	2,950	88	63	4,900	4,950	195	139
\$1,000				\$3,000				\$5,000			
1,000	1,050	16	16	3,000	3,050	92	67	5,000	5,050	201	143
1,050	1,100	18	17	3,050	3,100	94	68	5,050	5,100	204	145
1,100	1,150	19	18	3,100	3,150	96	70	5,100	5,150	207	147
1,150	1,200	21	19	3,150	3,200	99	72	5,150	5,200	210	149
1,200	1,250	23	20	3,200	3,250	101	74	5,200	5,250	213	151
1,250	1,300	25	20	3,250	3,300	104	76	5,250	5,300	216	153
1,300	1,350	27	21	3,300	3,350	106	77	5,300	5,350	220	155
1,350	1,400	28	22	3,350	3,400	109	79	5,350	5,400	223	157
1,400	1,450	30	23	3,400	3,450	111	81	5,400	5,450	227	159
1,450	1,500	32	24	3,450	3,500	114	83	5,450	5,500	230	161
1,500	1,550	34	24	3,500	3,550	116	85	5,500	5,550	234	163
1,550	1,600	36	25	3,550	3,600	119	86	5,550	5,600	237	165
1,600	1,650	37	26	3,600	3,650	122	88	5,600	5,650	241	167
1,650	1,700	39	27	3,650	3,700	124	90	5,650	5,700	244	169
1,700	1,750	41	28	3,700	3,750	127	92	5,700	5,750	248	171
1,750	1,800	43	28	3,750	3,800	129	94	5,750	5,800	252	173
1,800	1,850	45	29	3,800	3,850	132	95	5,800	5,850	255	175
1,850	1,900	46	30	3,850	3,900	134	97	5,850	5,900	259	177
1,900	1,950	48	31	3,900	3,950	137	99	5,900	5,950	262	180
1,950	2,000	50	32	3,950	4,000	139	101	5,950	6,000	266	182

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$6,000 Your tax is --				\$9,000 Your tax is --				\$12,000 Your tax is --			
6,000	6,050	269	184	9,000	9,050	486	339	12,000	12,050	708	537
6,050	6,100	273	186	9,050	9,100	489	342	12,050	12,100	711	540
6,100	6,150	276	188	9,100	9,150	493	345	12,100	12,150	715	544
6,150	6,200	280	190	9,150	9,200	497	348	12,150	12,200	719	548
6,200	6,250	284	192	9,200	9,250	500	351	12,200	12,250	722	551
6,250	6,300	287	194	9,250	9,300	504	354	12,250	12,300	726	555
6,300	6,350	291	196	9,300	9,350	508	358	12,300	12,350	730	558
6,350	6,400	294	198	9,350	9,400	512	361	12,350	12,400	734	562
6,400	6,450	298	201	9,400	9,450	515	364	12,400	12,450	737	565
6,450	6,500	301	203	9,450	9,500	519	367	12,450	12,500	741	569
6,500	6,550	305	206	9,500	9,550	523	370	12,500	12,550	745	572
6,550	6,600	308	209	9,550	9,600	526	373	12,550	12,600	748	576
6,600	6,650	312	211	9,600	9,650	530	376	12,600	12,650	752	579
6,650	6,700	315	214	9,650	9,700	534	379	12,650	12,700	756	583
6,700	6,750	319	216	9,700	9,750	537	382	12,700	12,750	759	587
6,750	6,800	323	219	9,750	9,800	541	385	12,750	12,800	763	590
6,800	6,850	326	221	9,800	9,850	545	388	12,800	12,850	767	594
6,850	6,900	330	224	9,850	9,900	549	391	12,850	12,900	771	597
6,900	6,950	333	226	9,900	9,950	552	394	12,900	12,950	774	601
6,950	7,000	337	229	9,950	10,000	556	397	12,950	13,000	778	604
\$7,000				\$10,000				\$13,000			
7,000	7,050	340	232	10,000	10,050	560	400	13,000	13,050	782	608
7,050	7,100	344	234	10,050	10,100	563	403	13,050	13,100	785	611
7,100	7,150	347	237	10,100	10,150	567	406	13,100	13,150	789	615
7,150	7,200	351	239	10,150	10,200	571	409	13,150	13,200	793	619
7,200	7,250	355	242	10,200	10,250	574	412	13,200	13,250	796	622
7,250	7,300	358	244	10,250	10,300	578	415	13,250	13,300	800	626
7,300	7,350	362	247	10,300	10,350	582	419	13,300	13,350	804	629
7,350	7,400	365	249	10,350	10,400	586	422	13,350	13,400	808	633
7,400	7,450	369	252	10,400	10,450	589	425	13,400	13,450	811	636
7,450	7,500	372	254	10,450	10,500	593	428	13,450	13,500	815	640
7,500	7,550	376	257	10,500	10,550	597	431	13,500	13,550	819	643
7,550	7,600	379	260	10,550	10,600	600	434	13,550	13,600	822	647
7,600	7,650	383	262	10,600	10,650	604	437	13,600	13,650	826	650
7,650	7,700	386	265	10,650	10,700	608	441	13,650	13,700	830	654
7,700	7,750	390	267	10,700	10,750	611	445	13,700	13,750	833	658
7,750	7,800	394	270	10,750	10,800	615	448	13,750	13,800	837	661
7,800	7,850	397	272	10,800	10,850	619	452	13,800	13,850	841	665
7,850	7,900	401	275	10,850	10,900	623	455	13,850	13,900	845	668
7,900	7,950	404	277	10,900	10,950	626	459	13,900	13,950	848	672
7,950	8,000	408	280	10,950	11,000	630	462	13,950	14,000	852	675
\$8,000				\$11,000				\$14,000			
8,000	8,050	412	283	11,000	11,050	634	466	14,000	14,050	856	679
8,050	8,100	415	285	11,050	11,100	637	469	14,050	14,100	859	682
8,100	8,150	419	288	11,100	11,150	641	473	14,100	14,150	863	686
8,150	8,200	423	290	11,150	11,200	645	477	14,150	14,200	867	690
8,200	8,250	426	293	11,200	11,250	648	480	14,200	14,250	870	693
8,250	8,300	430	295	11,250	11,300	652	484	14,250	14,300	874	697
8,300	8,350	434	298	11,300	11,350	656	487	14,300	14,350	878	700
8,350	8,400	438	300	11,350	11,400	660	491	14,350	14,400	882	704
8,400	8,450	441	303	11,400	11,450	663	494	14,400	14,450	885	707
8,450	8,500	445	306	11,450	11,500	667	498	14,450	14,500	889	711
8,500	8,550	449	309	11,500	11,550	671	501	14,500	14,550	893	714
8,550	8,600	452	312	11,550	11,600	674	505	14,550	14,600	896	718
8,600	8,650	456	315	11,600	11,650	678	508	14,600	14,650	900	721
8,650	8,700	460	318	11,650	11,700	682	512	14,650	14,700	904	725
8,700	8,750	463	321	11,700	11,750	685	516	14,700	14,750	907	729
8,750	8,800	467	324	11,750	11,800	689	519	14,750	14,800	911	732
8,800	8,850	471	327	11,800	11,850	693	523	14,800	14,850	915	736
8,850	8,900	475	330	11,850	11,900	697	526	14,850	14,900	919	739
8,900	8,950	478	333	11,900	11,950	700	530	14,900	14,950	922	743
8,950	9,000	482	336	11,950	12,000	704	533	14,950	15,000	926	746

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$15,000 Your tax is --				\$18,000 Your tax is --				\$21,000 Your tax is --			
15,000	15,050	930	750	18,000	18,050	1,152	969	21,000	21,050	1,374	1,191
15,050	15,100	933	753	18,050	18,100	1,155	973	21,050	21,100	1,377	1,195
15,100	15,150	937	757	18,100	18,150	1,159	977	21,100	21,150	1,381	1,199
15,150	15,200	941	761	18,150	18,200	1,163	981	21,150	21,200	1,385	1,203
15,200	15,250	944	764	18,200	18,250	1,166	984	21,200	21,250	1,389	1,206
15,250	15,300	948	768	18,250	18,300	1,170	988	21,250	21,300	1,393	1,210
15,300	15,350	952	771	18,300	18,350	1,174	992	21,300	21,350	1,397	1,214
15,350	15,400	956	775	18,350	18,400	1,178	995	21,350	21,400	1,400	1,217
15,400	15,450	959	778	18,400	18,450	1,181	999	21,400	21,450	1,404	1,221
15,450	15,500	963	782	18,450	18,500	1,185	1,003	21,450	21,500	1,408	1,225
15,500	15,550	967	785	18,500	18,550	1,189	1,006	21,500	21,550	1,412	1,228
15,550	15,600	970	789	18,550	18,600	1,192	1,010	21,550	21,600	1,416	1,232
15,600	15,650	974	792	18,600	18,650	1,196	1,014	21,600	21,650	1,420	1,236
15,650	15,700	978	796	18,650	18,700	1,200	1,018	21,650	21,700	1,424	1,240
15,700	15,750	981	800	18,700	18,750	1,203	1,021	21,700	21,750	1,428	1,243
15,750	15,800	985	803	18,750	18,800	1,207	1,025	21,750	21,800	1,432	1,247
15,800	15,850	989	807	18,800	18,850	1,211	1,029	21,800	21,850	1,436	1,251
15,850	15,900	993	810	18,850	18,900	1,215	1,032	21,850	21,900	1,439	1,254
15,900	15,950	996	814	18,900	18,950	1,218	1,036	21,900	21,950	1,443	1,258
15,950	16,000	1,000	818	18,950	19,000	1,222	1,040	21,950	22,000	1,447	1,262
\$16,000 Your tax is --				\$19,000 Your tax is --				\$22,000 Your tax is --			
16,000	16,050	1,004	821	19,000	19,050	1,226	1,043	22,000	22,050	1,451	1,265
16,050	16,100	1,007	825	19,050	19,100	1,229	1,047	22,050	22,100	1,455	1,269
16,100	16,150	1,011	829	19,100	19,150	1,233	1,051	22,100	22,150	1,459	1,273
16,150	16,200	1,015	833	19,150	19,200	1,237	1,055	22,150	22,200	1,463	1,277
16,200	16,250	1,018	836	19,200	19,250	1,240	1,058	22,200	22,250	1,467	1,280
16,250	16,300	1,022	840	19,250	19,300	1,244	1,062	22,250	22,300	1,471	1,284
16,300	16,350	1,026	844	19,300	19,350	1,248	1,066	22,300	22,350	1,475	1,288
16,350	16,400	1,030	847	19,350	19,400	1,252	1,069	22,350	22,400	1,478	1,291
16,400	16,450	1,033	851	19,400	19,450	1,255	1,073	22,400	22,450	1,482	1,295
16,450	16,500	1,037	855	19,450	19,500	1,259	1,077	22,450	22,500	1,486	1,299
16,500	16,550	1,041	858	19,500	19,550	1,263	1,080	22,500	22,550	1,490	1,302
16,550	16,600	1,044	862	19,550	19,600	1,266	1,084	22,550	22,600	1,494	1,306
16,600	16,650	1,048	866	19,600	19,650	1,270	1,088	22,600	22,650	1,498	1,310
16,650	16,700	1,052	870	19,650	19,700	1,274	1,092	22,650	22,700	1,502	1,314
16,700	16,750	1,055	873	19,700	19,750	1,277	1,095	22,700	22,750	1,506	1,317
16,750	16,800	1,059	877	19,750	19,800	1,281	1,099	22,750	22,800	1,510	1,321
16,800	16,850	1,063	881	19,800	19,850	1,285	1,103	22,800	22,850	1,514	1,325
16,850	16,900	1,067	884	19,850	19,900	1,289	1,106	22,850	22,900	1,517	1,328
16,900	16,950	1,070	888	19,900	19,950	1,292	1,110	22,900	22,950	1,521	1,332
16,950	17,000	1,074	892	19,950	20,000	1,296	1,114	22,950	23,000	1,525	1,336
\$17,000 Your tax is --				\$20,000 Your tax is --				\$23,000 Your tax is --			
17,000	17,050	1,078	895	20,000	20,050	1,300	1,117	23,000	23,050	1,529	1,339
17,050	17,100	1,081	899	20,050	20,100	1,303	1,121	23,050	23,100	1,533	1,343
17,100	17,150	1,085	903	20,100	20,150	1,307	1,125	23,100	23,150	1,537	1,347
17,150	17,200	1,089	907	20,150	20,200	1,311	1,129	23,150	23,200	1,541	1,351
17,200	17,250	1,092	910	20,200	20,250	1,314	1,132	23,200	23,250	1,545	1,354
17,250	17,300	1,096	914	20,250	20,300	1,318	1,136	23,250	23,300	1,549	1,358
17,300	17,350	1,100	918	20,300	20,350	1,322	1,140	23,300	23,350	1,553	1,362
17,350	17,400	1,104	921	20,350	20,400	1,326	1,143	23,350	23,400	1,556	1,365
17,400	17,450	1,107	925	20,400	20,450	1,329	1,147	23,400	23,450	1,560	1,369
17,450	17,500	1,111	929	20,450	20,500	1,333	1,151	23,450	23,500	1,564	1,373
17,500	17,550	1,115	932	20,500	20,550	1,337	1,154	23,500	23,550	1,568	1,376
17,550	17,600	1,118	936	20,550	20,600	1,340	1,158	23,550	23,600	1,572	1,380
17,600	17,650	1,122	940	20,600	20,650	1,344	1,162	23,600	23,650	1,576	1,384
17,650	17,700	1,126	944	20,650	20,700	1,348	1,166	23,650	23,700	1,580	1,388
17,700	17,750	1,129	947	20,700	20,750	1,351	1,169	23,700	23,750	1,584	1,391
17,750	17,800	1,133	951	20,750	20,800	1,355	1,173	23,750	23,800	1,588	1,395
17,800	17,850	1,137	955	20,800	20,850	1,359	1,177	23,800	23,850	1,592	1,399
17,850	17,900	1,141	958	20,850	20,900	1,363	1,180	23,850	23,900	1,595	1,402
17,900	17,950	1,144	962	20,900	20,950	1,366	1,184	23,900	23,950	1,599	1,406
17,950	18,000	1,148	966	20,950	21,000	1,370	1,188	23,950	24,000	1,603	1,410

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$24,000 Your tax is --				\$27,000 Your tax is --				\$30,000 Your tax is --			
24,000	24,050	1,607	1,413	27,000	27,050	1,841	1,635	30,000	30,050	2,075	1,857
24,050	24,100	1,611	1,417	27,050	27,100	1,845	1,639	30,050	30,100	2,079	1,861
24,100	24,150	1,615	1,421	27,100	27,150	1,849	1,643	30,100	30,150	2,083	1,865
24,150	24,200	1,619	1,425	27,150	27,200	1,853	1,647	30,150	30,200	2,087	1,869
24,200	24,250	1,623	1,428	27,200	27,250	1,857	1,650	30,200	30,250	2,091	1,872
24,250	24,300	1,627	1,432	27,250	27,300	1,861	1,654	30,250	30,300	2,095	1,876
24,300	24,350	1,631	1,436	27,300	27,350	1,865	1,658	30,300	30,350	2,099	1,880
24,350	24,400	1,634	1,439	27,350	27,400	1,868	1,661	30,350	30,400	2,102	1,883
24,400	24,450	1,638	1,443	27,400	27,450	1,872	1,665	30,400	30,450	2,106	1,887
24,450	24,500	1,642	1,447	27,450	27,500	1,876	1,669	30,450	30,500	2,110	1,891
24,500	24,550	1,646	1,450	27,500	27,550	1,880	1,672	30,500	30,550	2,114	1,894
24,550	24,600	1,650	1,454	27,550	27,600	1,884	1,676	30,550	30,600	2,118	1,898
24,600	24,650	1,654	1,458	27,600	27,650	1,888	1,680	30,600	30,650	2,122	1,902
24,650	24,700	1,658	1,462	27,650	27,700	1,892	1,684	30,650	30,700	2,126	1,906
24,700	24,750	1,662	1,465	27,700	27,750	1,896	1,687	30,700	30,750	2,130	1,909
24,750	24,800	1,666	1,469	27,750	27,800	1,900	1,691	30,750	30,800	2,134	1,913
24,800	24,850	1,670	1,473	27,800	27,850	1,904	1,695	30,800	30,850	2,138	1,917
24,850	24,900	1,673	1,476	27,850	27,900	1,907	1,698	30,850	30,900	2,141	1,920
24,900	24,950	1,677	1,480	27,900	27,950	1,911	1,702	30,900	30,950	2,145	1,924
24,950	25,000	1,681	1,484	27,950	28,000	1,915	1,706	30,950	31,000	2,149	1,928
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,685	1,487	28,000	28,050	1,919	1,709	31,000	31,050	2,153	1,931
25,050	25,100	1,689	1,491	28,050	28,100	1,923	1,713	31,050	31,100	2,157	1,935
25,100	25,150	1,693	1,495	28,100	28,150	1,927	1,717	31,100	31,150	2,161	1,939
25,150	25,200	1,697	1,499	28,150	28,200	1,931	1,721	31,150	31,200	2,165	1,943
25,200	25,250	1,701	1,502	28,200	28,250	1,935	1,724	31,200	31,250	2,169	1,946
25,250	25,300	1,705	1,506	28,250	28,300	1,939	1,728	31,250	31,300	2,173	1,950
25,300	25,350	1,709	1,510	28,300	28,350	1,943	1,732	31,300	31,350	2,177	1,954
25,350	25,400	1,712	1,513	28,350	28,400	1,946	1,735	31,350	31,400	2,180	1,957
25,400	25,450	1,716	1,517	28,400	28,450	1,950	1,739	31,400	31,450	2,184	1,961
25,450	25,500	1,720	1,521	28,450	28,500	1,954	1,743	31,450	31,500	2,188	1,965
25,500	25,550	1,724	1,524	28,500	28,550	1,958	1,746	31,500	31,550	2,192	1,968
25,550	25,600	1,728	1,528	28,550	28,600	1,962	1,750	31,550	31,600	2,196	1,972
25,600	25,650	1,732	1,532	28,600	28,650	1,966	1,754	31,600	31,650	2,200	1,976
25,650	25,700	1,736	1,536	28,650	28,700	1,970	1,758	31,650	31,700	2,204	1,980
25,700	25,750	1,740	1,539	28,700	28,750	1,974	1,761	31,700	31,750	2,208	1,983
25,750	25,800	1,744	1,543	28,750	28,800	1,978	1,765	31,750	31,800	2,212	1,987
25,800	25,850	1,748	1,547	28,800	28,850	1,982	1,769	31,800	31,850	2,216	1,991
25,850	25,900	1,751	1,550	28,850	28,900	1,985	1,772	31,850	31,900	2,219	1,994
25,900	25,950	1,755	1,554	28,900	28,950	1,989	1,776	31,900	31,950	2,223	1,998
25,950	26,000	1,759	1,558	28,950	29,000	1,993	1,780	31,950	32,000	2,227	2,002
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,763	1,561	29,000	29,050	1,997	1,783	32,000	32,050	2,231	2,005
26,050	26,100	1,767	1,565	29,050	29,100	2,001	1,787	32,050	32,100	2,235	2,009
26,100	26,150	1,771	1,569	29,100	29,150	2,005	1,791	32,100	32,150	2,239	2,013
26,150	26,200	1,775	1,573	29,150	29,200	2,009	1,795	32,150	32,200	2,243	2,017
26,200	26,250	1,779	1,576	29,200	29,250	2,013	1,798	32,200	32,250	2,247	2,020
26,250	26,300	1,783	1,580	29,250	29,300	2,017	1,802	32,250	32,300	2,251	2,024
26,300	26,350	1,787	1,584	29,300	29,350	2,021	1,806	32,300	32,350	2,255	2,028
26,350	26,400	1,790	1,587	29,350	29,400	2,024	1,809	32,350	32,400	2,258	2,031
26,400	26,450	1,794	1,591	29,400	29,450	2,028	1,813	32,400	32,450	2,262	2,035
26,450	26,500	1,798	1,595	29,450	29,500	2,032	1,817	32,450	32,500	2,266	2,039
26,500	26,550	1,802	1,598	29,500	29,550	2,036	1,820	32,500	32,550	2,270	2,042
26,550	26,600	1,806	1,602	29,550	29,600	2,040	1,824	32,550	32,600	2,274	2,046
26,600	26,650	1,810	1,606	29,600	29,650	2,044	1,828	32,600	32,650	2,278	2,050
26,650	26,700	1,814	1,610	29,650	29,700	2,048	1,832	32,650	32,700	2,282	2,054
26,700	26,750	1,818	1,613	29,700	29,750	2,052	1,835	32,700	32,750	2,286	2,057
26,750	26,800	1,822	1,617	29,750	29,800	2,056	1,839	32,750	32,800	2,290	2,061
26,800	26,850	1,826	1,621	29,800	29,850	2,060	1,843	32,800	32,850	2,294	2,065
26,850	26,900	1,829	1,624	29,850	29,900	2,063	1,846	32,850	32,900	2,297	2,068
26,900	26,950	1,833	1,628	29,900	29,950	2,067	1,850	32,900	32,950	2,301	2,072
26,950	27,000	1,837	1,632	29,950	30,000	2,071	1,854	32,950	33,000	2,305	2,076

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$33,000		Your tax is --		\$36,000		Your tax is --		\$39,000		Your tax is --	
33,000	33,050	2,309	2,079	36,000	36,050	2,543	2,301	39,000	39,050	2,777	2,523
33,050	33,100	2,313	2,083	36,050	36,100	2,547	2,305	39,050	39,100	2,781	2,527
33,100	33,150	2,317	2,087	36,100	36,150	2,551	2,309	39,100	39,150	2,785	2,531
33,150	33,200	2,321	2,091	36,150	36,200	2,555	2,313	39,150	39,200	2,789	2,535
33,200	33,250	2,325	2,094	36,200	36,250	2,559	2,316	39,200	39,250	2,793	2,538
33,250	33,300	2,329	2,098	36,250	36,300	2,563	2,320	39,250	39,300	2,797	2,542
33,300	33,350	2,333	2,102	36,300	36,350	2,567	2,324	39,300	39,350	2,801	2,546
33,350	33,400	2,336	2,105	36,350	36,400	2,570	2,327	39,350	39,400	2,804	2,549
33,400	33,450	2,340	2,109	36,400	36,450	2,574	2,331	39,400	39,450	2,808	2,553
33,450	33,500	2,344	2,113	36,450	36,500	2,578	2,335	39,450	39,500	2,812	2,557
33,500	33,550	2,348	2,116	36,500	36,550	2,582	2,338	39,500	39,550	2,816	2,560
33,550	33,600	2,352	2,120	36,550	36,600	2,586	2,342	39,550	39,600	2,820	2,564
33,600	33,650	2,356	2,124	36,600	36,650	2,590	2,346	39,600	39,650	2,824	2,568
33,650	33,700	2,360	2,128	36,650	36,700	2,594	2,350	39,650	39,700	2,828	2,572
33,700	33,750	2,364	2,131	36,700	36,750	2,598	2,353	39,700	39,750	2,832	2,575
33,750	33,800	2,368	2,135	36,750	36,800	2,602	2,357	39,750	39,800	2,836	2,579
33,800	33,850	2,372	2,139	36,800	36,850	2,606	2,361	39,800	39,850	2,840	2,583
33,850	33,900	2,375	2,142	36,850	36,900	2,609	2,364	39,850	39,900	2,843	2,586
33,900	33,950	2,379	2,146	36,900	36,950	2,613	2,368	39,900	39,950	2,847	2,590
33,950	34,000	2,383	2,150	36,950	37,000	2,617	2,372	39,950	40,000	2,851	2,594
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,387	2,153	37,000	37,050	2,621	2,375	40,000	40,050	2,855	2,597
34,050	34,100	2,391	2,157	37,050	37,100	2,625	2,379	40,050	40,100	2,859	2,601
34,100	34,150	2,395	2,161	37,100	37,150	2,629	2,383	40,100	40,150	2,863	2,605
34,150	34,200	2,399	2,165	37,150	37,200	2,633	2,387	40,150	40,200	2,867	2,609
34,200	34,250	2,403	2,168	37,200	37,250	2,637	2,390	40,200	40,250	2,871	2,612
34,250	34,300	2,407	2,172	37,250	37,300	2,641	2,394	40,250	40,300	2,875	2,616
34,300	34,350	2,411	2,176	37,300	37,350	2,645	2,398	40,300	40,350	2,879	2,620
34,350	34,400	2,414	2,179	37,350	37,400	2,648	2,401	40,350	40,400	2,882	2,623
34,400	34,450	2,418	2,183	37,400	37,450	2,652	2,405	40,400	40,450	2,886	2,627
34,450	34,500	2,422	2,187	37,450	37,500	2,656	2,409	40,450	40,500	2,890	2,631
34,500	34,550	2,426	2,190	37,500	37,550	2,660	2,412	40,500	40,550	2,894	2,634
34,550	34,600	2,430	2,194	37,550	37,600	2,664	2,416	40,550	40,600	2,898	2,638
34,600	34,650	2,434	2,198	37,600	37,650	2,668	2,420	40,600	40,650	2,902	2,642
34,650	34,700	2,438	2,202	37,650	37,700	2,672	2,424	40,650	40,700	2,906	2,646
34,700	34,750	2,442	2,205	37,700	37,750	2,676	2,427	40,700	40,750	2,910	2,649
34,750	34,800	2,446	2,209	37,750	37,800	2,680	2,431	40,750	40,800	2,914	2,653
34,800	34,850	2,450	2,213	37,800	37,850	2,684	2,435	40,800	40,850	2,918	2,657
34,850	34,900	2,453	2,216	37,850	37,900	2,687	2,438	40,850	40,900	2,921	2,660
34,900	34,950	2,457	2,220	37,900	37,950	2,691	2,442	40,900	40,950	2,925	2,664
34,950	35,000	2,461	2,224	37,950	38,000	2,695	2,446	40,950	41,000	2,929	2,668
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,465	2,227	38,000	38,050	2,699	2,449	41,000	41,050	2,933	2,671
35,050	35,100	2,469	2,231	38,050	38,100	2,703	2,453	41,050	41,100	2,937	2,675
35,100	35,150	2,473	2,235	38,100	38,150	2,707	2,457	41,100	41,150	2,941	2,679
35,150	35,200	2,477	2,239	38,150	38,200	2,711	2,461	41,150	41,200	2,945	2,683
35,200	35,250	2,481	2,242	38,200	38,250	2,715	2,464	41,200	41,250	2,949	2,686
35,250	35,300	2,485	2,246	38,250	38,300	2,719	2,468	41,250	41,300	2,953	2,690
35,300	35,350	2,489	2,250	38,300	38,350	2,723	2,472	41,300	41,350	2,957	2,694
35,350	35,400	2,492	2,253	38,350	38,400	2,726	2,475	41,350	41,400	2,960	2,697
35,400	35,450	2,496	2,257	38,400	38,450	2,730	2,479	41,400	41,450	2,964	2,701
35,450	35,500	2,500	2,261	38,450	38,500	2,734	2,483	41,450	41,500	2,968	2,705
35,500	35,550	2,504	2,264	38,500	38,550	2,738	2,486	41,500	41,550	2,972	2,708
35,550	35,600	2,508	2,268	38,550	38,600	2,742	2,490	41,550	41,600	2,976	2,712
35,600	35,650	2,512	2,272	38,600	38,650	2,746	2,494	41,600	41,650	2,980	2,716
35,650	35,700	2,516	2,276	38,650	38,700	2,750	2,498	41,650	41,700	2,984	2,720
35,700	35,750	2,520	2,279	38,700	38,750	2,754	2,501	41,700	41,750	2,988	2,723
35,750	35,800	2,524	2,283	38,750	38,800	2,758	2,505	41,750	41,800	2,992	2,727
35,800	35,850	2,528	2,287	38,800	38,850	2,762	2,509	41,800	41,850	2,996	2,731
35,850	35,900	2,531	2,290	38,850	38,900	2,765	2,512	41,850	41,900	2,999	2,734
35,900	35,950	2,535	2,294	38,900	38,950	2,769	2,516	41,900	41,950	3,003	2,738
35,950	36,000	2,539	2,298	38,950	39,000	2,773	2,520	41,950	42,000	3,007	2,742

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$42,000 Your tax is --				\$45,000 Your tax is --				\$48,000 Your tax is --			
42,000	42,050	3,011	2,745	45,000	45,050	3,245	2,978	48,000	48,050	3,479	3,212
42,050	42,100	3,015	2,749	45,050	45,100	3,249	2,982	48,050	48,100	3,483	3,216
42,100	42,150	3,019	2,753	45,100	45,150	3,253	2,986	48,100	48,150	3,487	3,220
42,150	42,200	3,023	2,757	45,150	45,200	3,257	2,990	48,150	48,200	3,491	3,224
42,200	42,250	3,027	2,760	45,200	45,250	3,261	2,994	48,200	48,250	3,495	3,228
42,250	42,300	3,031	2,764	45,250	45,300	3,265	2,998	48,250	48,300	3,499	3,232
42,300	42,350	3,035	2,768	45,300	45,350	3,269	3,002	48,300	48,350	3,503	3,236
42,350	42,400	3,038	2,772	45,350	45,400	3,272	3,006	48,350	48,400	3,506	3,240
42,400	42,450	3,042	2,776	45,400	45,450	3,276	3,010	48,400	48,450	3,510	3,244
42,450	42,500	3,046	2,780	45,450	45,500	3,280	3,014	48,450	48,500	3,514	3,248
42,500	42,550	3,050	2,783	45,500	45,550	3,284	3,017	48,500	48,550	3,518	3,251
42,550	42,600	3,054	2,787	45,550	45,600	3,288	3,021	48,550	48,600	3,522	3,255
42,600	42,650	3,058	2,791	45,600	45,650	3,292	3,025	48,600	48,650	3,526	3,259
42,650	42,700	3,062	2,795	45,650	45,700	3,296	3,029	48,650	48,700	3,530	3,263
42,700	42,750	3,066	2,799	45,700	45,750	3,300	3,033	48,700	48,750	3,534	3,267
42,750	42,800	3,070	2,803	45,750	45,800	3,304	3,037	48,750	48,800	3,538	3,271
42,800	42,850	3,074	2,807	45,800	45,850	3,308	3,041	48,800	48,850	3,542	3,275
42,850	42,900	3,077	2,811	45,850	45,900	3,311	3,045	48,850	48,900	3,545	3,279
42,900	42,950	3,081	2,815	45,900	45,950	3,315	3,049	48,900	48,950	3,549	3,283
42,950	43,000	3,085	2,819	45,950	46,000	3,319	3,053	48,950	49,000	3,553	3,287
\$43,000				\$46,000				\$49,000			
43,000	43,050	3,089	2,822	46,000	46,050	3,323	3,056	49,000	49,050	3,557	3,290
43,050	43,100	3,093	2,826	46,050	46,100	3,327	3,060	49,050	49,100	3,561	3,294
43,100	43,150	3,097	2,830	46,100	46,150	3,331	3,064	49,100	49,150	3,565	3,298
43,150	43,200	3,101	2,834	46,150	46,200	3,335	3,068	49,150	49,200	3,569	3,302
43,200	43,250	3,105	2,838	46,200	46,250	3,339	3,072	49,200	49,250	3,573	3,306
43,250	43,300	3,109	2,842	46,250	46,300	3,343	3,076	49,250	49,300	3,577	3,310
43,300	43,350	3,113	2,846	46,300	46,350	3,347	3,080	49,300	49,350	3,581	3,314
43,350	43,400	3,116	2,850	46,350	46,400	3,350	3,084	49,350	49,400	3,584	3,318
43,400	43,450	3,120	2,854	46,400	46,450	3,354	3,088	49,400	49,450	3,588	3,322
43,450	43,500	3,124	2,858	46,450	46,500	3,358	3,092	49,450	49,500	3,592	3,326
43,500	43,550	3,128	2,861	46,500	46,550	3,362	3,095	49,500	49,550	3,596	3,329
43,550	43,600	3,132	2,865	46,550	46,600	3,366	3,099	49,550	49,600	3,600	3,333
43,600	43,650	3,136	2,869	46,600	46,650	3,370	3,103	49,600	49,650	3,604	3,337
43,650	43,700	3,140	2,873	46,650	46,700	3,374	3,107	49,650	49,700	3,608	3,341
43,700	43,750	3,144	2,877	46,700	46,750	3,378	3,111	49,700	49,750	3,612	3,345
43,750	43,800	3,148	2,881	46,750	46,800	3,382	3,115	49,750	49,800	3,616	3,349
43,800	43,850	3,152	2,885	46,800	46,850	3,386	3,119	49,800	49,850	3,620	3,353
43,850	43,900	3,155	2,889	46,850	46,900	3,389	3,123	49,850	49,900	3,623	3,357
43,900	43,950	3,159	2,893	46,900	46,950	3,393	3,127	49,900	49,950	3,627	3,361
43,950	44,000	3,163	2,897	46,950	47,000	3,397	3,131	49,950	50,000	3,631	3,365
\$44,000				\$47,000				\$50,000			
44,000	44,050	3,167	2,900	47,000	47,050	3,401	3,134	50,000	50,050	3,635	3,368
44,050	44,100	3,171	2,904	47,050	47,100	3,405	3,138	50,050	50,100	3,639	3,372
44,100	44,150	3,175	2,908	47,100	47,150	3,409	3,142	50,100	50,150	3,643	3,376
44,150	44,200	3,179	2,912	47,150	47,200	3,413	3,146	50,150	50,200	3,647	3,380
44,200	44,250	3,183	2,916	47,200	47,250	3,417	3,150	50,200	50,250	3,651	3,384
44,250	44,300	3,187	2,920	47,250	47,300	3,421	3,154	50,250	50,300	3,655	3,388
44,300	44,350	3,191	2,924	47,300	47,350	3,425	3,158	50,300	50,350	3,659	3,392
44,350	44,400	3,194	2,928	47,350	47,400	3,428	3,162	50,350	50,400	3,662	3,396
44,400	44,450	3,198	2,932	47,400	47,450	3,432	3,166	50,400	50,450	3,666	3,400
44,450	44,500	3,202	2,936	47,450	47,500	3,436	3,170	50,450	50,500	3,670	3,404
44,500	44,550	3,206	2,939	47,500	47,550	3,440	3,173	50,500	50,550	3,674	3,407
44,550	44,600	3,210	2,943	47,550	47,600	3,444	3,177	50,550	50,600	3,678	3,411
44,600	44,650	3,214	2,947	47,600	47,650	3,448	3,181	50,600	50,650	3,682	3,415
44,650	44,700	3,218	2,951	47,650	47,700	3,452	3,185	50,650	50,700	3,686	3,419
44,700	44,750	3,222	2,955	47,700	47,750	3,456	3,189	50,700	50,750	3,690	3,423
44,750	44,800	3,226	2,959	47,750	47,800	3,460	3,193	50,750	50,800	3,694	3,427
44,800	44,850	3,230	2,963	47,800	47,850	3,464	3,197	50,800	50,850	3,698	3,431
44,850	44,900	3,233	2,967	47,850	47,900	3,467	3,201	50,850	50,900	3,701	3,435
44,900	44,950	3,237	2,971	47,900	47,950	3,471	3,205	50,900	50,950	3,705	3,439
44,950	45,000	3,241	2,975	47,950	48,000	3,475	3,209	50,950	51,000	3,709	3,443

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$51,000 Your tax is --				\$54,000 Your tax is --				\$57,000 Your tax is --			
51,000	51,050	3,713	3,446	54,000	54,050	3,947	3,680	57,000	57,050	4,181	3,914
51,050	51,100	3,717	3,450	54,050	54,100	3,951	3,684	57,050	57,100	4,185	3,918
51,100	51,150	3,721	3,454	54,100	54,150	3,955	3,688	57,100	57,150	4,189	3,922
51,150	51,200	3,725	3,458	54,150	54,200	3,959	3,692	57,150	57,200	4,193	3,926
51,200	51,250	3,729	3,462	54,200	54,250	3,963	3,696	57,200	57,250	4,197	3,930
51,250	51,300	3,733	3,466	54,250	54,300	3,967	3,700	57,250	57,300	4,201	3,934
51,300	51,350	3,737	3,470	54,300	54,350	3,971	3,704	57,300	57,350	4,205	3,938
51,350	51,400	3,740	3,474	54,350	54,400	3,974	3,708	57,350	57,400	4,208	3,942
51,400	51,450	3,744	3,478	54,400	54,450	3,978	3,712	57,400	57,450	4,212	3,946
51,450	51,500	3,748	3,482	54,450	54,500	3,982	3,716	57,450	57,500	4,216	3,950
51,500	51,550	3,752	3,485	54,500	54,550	3,986	3,719	57,500	57,550	4,220	3,953
51,550	51,600	3,756	3,489	54,550	54,600	3,990	3,723	57,550	57,600	4,224	3,957
51,600	51,650	3,760	3,493	54,600	54,650	3,994	3,727	57,600	57,650	4,228	3,961
51,650	51,700	3,764	3,497	54,650	54,700	3,998	3,731	57,650	57,700	4,232	3,965
51,700	51,750	3,768	3,501	54,700	54,750	4,002	3,735	57,700	57,750	4,236	3,969
51,750	51,800	3,772	3,505	54,750	54,800	4,006	3,739	57,750	57,800	4,240	3,973
51,800	51,850	3,776	3,509	54,800	54,850	4,010	3,743	57,800	57,850	4,244	3,977
51,850	51,900	3,779	3,513	54,850	54,900	4,013	3,747	57,850	57,900	4,247	3,981
51,900	51,950	3,783	3,517	54,900	54,950	4,017	3,751	57,900	57,950	4,251	3,985
51,950	52,000	3,787	3,521	54,950	55,000	4,021	3,755	57,950	58,000	4,255	3,989
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,791	3,524	55,000	55,050	4,025	3,758	58,000	58,050	4,259	3,992
52,050	52,100	3,795	3,528	55,050	55,100	4,029	3,762	58,050	58,100	4,263	3,996
52,100	52,150	3,799	3,532	55,100	55,150	4,033	3,766	58,100	58,150	4,267	4,000
52,150	52,200	3,803	3,536	55,150	55,200	4,037	3,770	58,150	58,200	4,271	4,004
52,200	52,250	3,807	3,540	55,200	55,250	4,041	3,774	58,200	58,250	4,275	4,008
52,250	52,300	3,811	3,544	55,250	55,300	4,045	3,778	58,250	58,300	4,279	4,012
52,300	52,350	3,815	3,548	55,300	55,350	4,049	3,782	58,300	58,350	4,283	4,016
52,350	52,400	3,818	3,552	55,350	55,400	4,052	3,786	58,350	58,400	4,286	4,020
52,400	52,450	3,822	3,556	55,400	55,450	4,056	3,790	58,400	58,450	4,290	4,024
52,450	52,500	3,826	3,560	55,450	55,500	4,060	3,794	58,450	58,500	4,294	4,028
52,500	52,550	3,830	3,563	55,500	55,550	4,064	3,797	58,500	58,550	4,298	4,031
52,550	52,600	3,834	3,567	55,550	55,600	4,068	3,801	58,550	58,600	4,302	4,035
52,600	52,650	3,838	3,571	55,600	55,650	4,072	3,805	58,600	58,650	4,306	4,039
52,650	52,700	3,842	3,575	55,650	55,700	4,076	3,809	58,650	58,700	4,310	4,043
52,700	52,750	3,846	3,579	55,700	55,750	4,080	3,813	58,700	58,750	4,314	4,047
52,750	52,800	3,850	3,583	55,750	55,800	4,084	3,817	58,750	58,800	4,318	4,051
52,800	52,850	3,854	3,587	55,800	55,850	4,088	3,821	58,800	58,850	4,322	4,055
52,850	52,900	3,857	3,591	55,850	55,900	4,091	3,825	58,850	58,900	4,325	4,059
52,900	52,950	3,861	3,595	55,900	55,950	4,095	3,829	58,900	58,950	4,329	4,063
52,950	53,000	3,865	3,599	55,950	56,000	4,099	3,833	58,950	59,000	4,333	4,067
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,869	3,602	56,000	56,050	4,103	3,836	59,000	59,050	4,337	4,070
53,050	53,100	3,873	3,606	56,050	56,100	4,107	3,840	59,050	59,100	4,341	4,074
53,100	53,150	3,877	3,610	56,100	56,150	4,111	3,844	59,100	59,150	4,345	4,078
53,150	53,200	3,881	3,614	56,150	56,200	4,115	3,848	59,150	59,200	4,349	4,082
53,200	53,250	3,885	3,618	56,200	56,250	4,119	3,852	59,200	59,250	4,353	4,086
53,250	53,300	3,889	3,622	56,250	56,300	4,123	3,856	59,250	59,300	4,357	4,090
53,300	53,350	3,893	3,626	56,300	56,350	4,127	3,860	59,300	59,350	4,361	4,094
53,350	53,400	3,896	3,630	56,350	56,400	4,130	3,864	59,350	59,400	4,364	4,098
53,400	53,450	3,900	3,634	56,400	56,450	4,134	3,868	59,400	59,450	4,368	4,102
53,450	53,500	3,904	3,638	56,450	56,500	4,138	3,872	59,450	59,500	4,372	4,106
53,500	53,550	3,908	3,641	56,500	56,550	4,142	3,875	59,500	59,550	4,376	4,109
53,550	53,600	3,912	3,645	56,550	56,600	4,146	3,879	59,550	59,600	4,380	4,113
53,600	53,650	3,916	3,649	56,600	56,650	4,150	3,883	59,600	59,650	4,384	4,117
53,650	53,700	3,920	3,653	56,650	56,700	4,154	3,887	59,650	59,700	4,388	4,121
53,700	53,750	3,924	3,657	56,700	56,750	4,158	3,891	59,700	59,750	4,392	4,125
53,750	53,800	3,928	3,661	56,750	56,800	4,162	3,895	59,750	59,800	4,396	4,129
53,800	53,850	3,932	3,665	56,800	56,850	4,166	3,899	59,800	59,850	4,400	4,133
53,850	53,900	3,935	3,669	56,850	56,900	4,169	3,903	59,850	59,900	4,403	4,137
53,900	53,950	3,939	3,673	56,900	56,950	4,173	3,907	59,900	59,950	4,407	4,141
53,950	54,000	3,943	3,677	56,950	57,000	4,177	3,911	59,950	60,000	4,411	4,145

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$60,000 Your tax is --				\$63,000 Your tax is --				\$66,000 Your tax is --			
60,000	60,050	4,415	4,148	63,000	63,050	4,649	4,382	66,000	66,050	4,883	4,616
60,050	60,100	4,419	4,152	63,050	63,100	4,653	4,386	66,050	66,100	4,887	4,620
60,100	60,150	4,423	4,156	63,100	63,150	4,657	4,390	66,100	66,150	4,891	4,624
60,150	60,200	4,427	4,160	63,150	63,200	4,661	4,394	66,150	66,200	4,895	4,628
60,200	60,250	4,431	4,164	63,200	63,250	4,665	4,398	66,200	66,250	4,899	4,632
60,250	60,300	4,435	4,168	63,250	63,300	4,669	4,402	66,250	66,300	4,903	4,636
60,300	60,350	4,439	4,172	63,300	63,350	4,673	4,406	66,300	66,350	4,907	4,640
60,350	60,400	4,442	4,176	63,350	63,400	4,676	4,410	66,350	66,400	4,910	4,644
60,400	60,450	4,446	4,180	63,400	63,450	4,680	4,414	66,400	66,450	4,914	4,648
60,450	60,500	4,450	4,184	63,450	63,500	4,684	4,418	66,450	66,500	4,918	4,652
60,500	60,550	4,454	4,187	63,500	63,550	4,688	4,421	66,500	66,550	4,922	4,655
60,550	60,600	4,458	4,191	63,550	63,600	4,692	4,425	66,550	66,600	4,926	4,659
60,600	60,650	4,462	4,195	63,600	63,650	4,696	4,429	66,600	66,650	4,930	4,663
60,650	60,700	4,466	4,199	63,650	63,700	4,700	4,433	66,650	66,700	4,934	4,667
60,700	60,750	4,470	4,203	63,700	63,750	4,704	4,437	66,700	66,750	4,938	4,671
60,750	60,800	4,474	4,207	63,750	63,800	4,708	4,441	66,750	66,800	4,942	4,675
60,800	60,850	4,478	4,211	63,800	63,850	4,712	4,445	66,800	66,850	4,946	4,679
60,850	60,900	4,481	4,215	63,850	63,900	4,715	4,449	66,850	66,900	4,949	4,683
60,900	60,950	4,485	4,219	63,900	63,950	4,719	4,453	66,900	66,950	4,953	4,687
60,950	61,000	4,489	4,223	63,950	64,000	4,723	4,457	66,950	67,000	4,957	4,691
\$61,000				\$64,000				\$67,000			
61,000	61,050	4,493	4,226	64,000	64,050	4,727	4,460	67,000	67,050	4,961	4,694
61,050	61,100	4,497	4,230	64,050	64,100	4,731	4,464	67,050	67,100	4,965	4,698
61,100	61,150	4,501	4,234	64,100	64,150	4,735	4,468	67,100	67,150	4,969	4,702
61,150	61,200	4,505	4,238	64,150	64,200	4,739	4,472	67,150	67,200	4,973	4,706
61,200	61,250	4,509	4,242	64,200	64,250	4,743	4,476	67,200	67,250	4,977	4,710
61,250	61,300	4,513	4,246	64,250	64,300	4,747	4,480	67,250	67,300	4,981	4,714
61,300	61,350	4,517	4,250	64,300	64,350	4,751	4,484	67,300	67,350	4,985	4,718
61,350	61,400	4,520	4,254	64,350	64,400	4,754	4,488	67,350	67,400	4,988	4,722
61,400	61,450	4,524	4,258	64,400	64,450	4,758	4,492	67,400	67,450	4,992	4,726
61,450	61,500	4,528	4,262	64,450	64,500	4,762	4,496	67,450	67,500	4,996	4,730
61,500	61,550	4,532	4,265	64,500	64,550	4,766	4,499	67,500	67,550	5,000	4,733
61,550	61,600	4,536	4,269	64,550	64,600	4,770	4,503	67,550	67,600	5,004	4,737
61,600	61,650	4,540	4,273	64,600	64,650	4,774	4,507	67,600	67,650	5,008	4,741
61,650	61,700	4,544	4,277	64,650	64,700	4,778	4,511	67,650	67,700	5,012	4,745
61,700	61,750	4,548	4,281	64,700	64,750	4,782	4,515	67,700	67,750	5,016	4,749
61,750	61,800	4,552	4,285	64,750	64,800	4,786	4,519	67,750	67,800	5,020	4,753
61,800	61,850	4,556	4,289	64,800	64,850	4,790	4,523	67,800	67,850	5,024	4,757
61,850	61,900	4,559	4,293	64,850	64,900	4,793	4,527	67,850	67,900	5,027	4,761
61,900	61,950	4,563	4,297	64,900	64,950	4,797	4,531	67,900	67,950	5,031	4,765
61,950	62,000	4,567	4,301	64,950	65,000	4,801	4,535	67,950	68,000	5,035	4,769
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,571	4,304	65,000	65,050	4,805	4,538	68,000	68,050	5,039	4,772
62,050	62,100	4,575	4,308	65,050	65,100	4,809	4,542	68,050	68,100	5,043	4,776
62,100	62,150	4,579	4,312	65,100	65,150	4,813	4,546	68,100	68,150	5,047	4,780
62,150	62,200	4,583	4,316	65,150	65,200	4,817	4,550	68,150	68,200	5,051	4,784
62,200	62,250	4,587	4,320	65,200	65,250	4,821	4,554	68,200	68,250	5,055	4,788
62,250	62,300	4,591	4,324	65,250	65,300	4,825	4,558	68,250	68,300	5,059	4,792
62,300	62,350	4,595	4,328	65,300	65,350	4,829	4,562	68,300	68,350	5,063	4,796
62,350	62,400	4,598	4,332	65,350	65,400	4,832	4,566	68,350	68,400	5,066	4,800
62,400	62,450	4,602	4,336	65,400	65,450	4,836	4,570	68,400	68,450	5,070	4,804
62,450	62,500	4,606	4,340	65,450	65,500	4,840	4,574	68,450	68,500	5,074	4,808
62,500	62,550	4,610	4,343	65,500	65,550	4,844	4,577	68,500	68,550	5,078	4,811
62,550	62,600	4,614	4,347	65,550	65,600	4,848	4,581	68,550	68,600	5,082	4,815
62,600	62,650	4,618	4,351	65,600	65,650	4,852	4,585	68,600	68,650	5,086	4,819
62,650	62,700	4,622	4,355	65,650	65,700	4,856	4,589	68,650	68,700	5,090	4,823
62,700	62,750	4,626	4,359	65,700	65,750	4,860	4,593	68,700	68,750	5,094	4,827
62,750	62,800	4,630	4,363	65,750	65,800	4,864	4,597	68,750	68,800	5,098	4,831
62,800	62,850	4,634	4,367	65,800	65,850	4,868	4,601	68,800	68,850	5,102	4,835
62,850	62,900	4,637	4,371	65,850	65,900	4,871	4,605	68,850	68,900	5,105	4,839
62,900	62,950	4,641	4,375	65,900	65,950	4,875	4,609	68,900	68,950	5,109	4,843
62,950	63,000	4,645	4,379	65,950	66,000	4,879	4,613	68,950	69,000	5,113	4,847

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$69,000 Your tax is --				\$72,000 Your tax is --				\$75,000 Your tax is --			
69,000	69,050	5,117	4,850	72,000	72,050	5,351	5,084	75,000	75,050	5,585	5,318
69,050	69,100	5,121	4,854	72,050	72,100	5,355	5,088	75,050	75,100	5,589	5,322
69,100	69,150	5,125	4,858	72,100	72,150	5,359	5,092	75,100	75,150	5,593	5,326
69,150	69,200	5,129	4,862	72,150	72,200	5,363	5,096	75,150	75,200	5,597	5,330
69,200	69,250	5,133	4,866	72,200	72,250	5,367	5,100	75,200	75,250	5,601	5,334
69,250	69,300	5,137	4,870	72,250	72,300	5,371	5,104	75,250	75,300	5,605	5,338
69,300	69,350	5,141	4,874	72,300	72,350	5,375	5,108	75,300	75,350	5,609	5,342
69,350	69,400	5,144	4,878	72,350	72,400	5,378	5,112	75,350	75,400	5,612	5,346
69,400	69,450	5,148	4,882	72,400	72,450	5,382	5,116	75,400	75,450	5,616	5,350
69,450	69,500	5,152	4,886	72,450	72,500	5,386	5,120	75,450	75,500	5,620	5,354
69,500	69,550	5,156	4,889	72,500	72,550	5,390	5,123	75,500	75,550	5,624	5,357
69,550	69,600	5,160	4,893	72,550	72,600	5,394	5,127	75,550	75,600	5,628	5,361
69,600	69,650	5,164	4,897	72,600	72,650	5,398	5,131	75,600	75,650	5,632	5,365
69,650	69,700	5,168	4,901	72,650	72,700	5,402	5,135	75,650	75,700	5,636	5,369
69,700	69,750	5,172	4,905	72,700	72,750	5,406	5,139	75,700	75,750	5,640	5,373
69,750	69,800	5,176	4,909	72,750	72,800	5,410	5,143	75,750	75,800	5,644	5,377
69,800	69,850	5,180	4,913	72,800	72,850	5,414	5,147	75,800	75,850	5,648	5,381
69,850	69,900	5,183	4,917	72,850	72,900	5,417	5,151	75,850	75,900	5,651	5,385
69,900	69,950	5,187	4,921	72,900	72,950	5,421	5,155	75,900	75,950	5,655	5,389
69,950	70,000	5,191	4,925	72,950	73,000	5,425	5,159	75,950	76,000	5,659	5,393
\$70,000				\$73,000				\$76,000			
70,000	70,050	5,195	4,928	73,000	73,050	5,429	5,162	76,000	76,050	5,663	5,396
70,050	70,100	5,199	4,932	73,050	73,100	5,433	5,166	76,050	76,100	5,667	5,400
70,100	70,150	5,203	4,936	73,100	73,150	5,437	5,170	76,100	76,150	5,671	5,404
70,150	70,200	5,207	4,940	73,150	73,200	5,441	5,174	76,150	76,200	5,675	5,408
70,200	70,250	5,211	4,944	73,200	73,250	5,445	5,178	76,200	76,250	5,679	5,412
70,250	70,300	5,215	4,948	73,250	73,300	5,449	5,182	76,250	76,300	5,683	5,416
70,300	70,350	5,219	4,952	73,300	73,350	5,453	5,186	76,300	76,350	5,687	5,420
70,350	70,400	5,222	4,956	73,350	73,400	5,456	5,190	76,350	76,400	5,690	5,424
70,400	70,450	5,226	4,960	73,400	73,450	5,460	5,194	76,400	76,450	5,694	5,428
70,450	70,500	5,230	4,964	73,450	73,500	5,464	5,198	76,450	76,500	5,698	5,432
70,500	70,550	5,234	4,967	73,500	73,550	5,468	5,201	76,500	76,550	5,702	5,435
70,550	70,600	5,238	4,971	73,550	73,600	5,472	5,205	76,550	76,600	5,706	5,439
70,600	70,650	5,242	4,975	73,600	73,650	5,476	5,209	76,600	76,650	5,710	5,443
70,650	70,700	5,246	4,979	73,650	73,700	5,480	5,213	76,650	76,700	5,714	5,447
70,700	70,750	5,250	4,983	73,700	73,750	5,484	5,217	76,700	76,750	5,718	5,451
70,750	70,800	5,254	4,987	73,750	73,800	5,488	5,221	76,750	76,800	5,722	5,455
70,800	70,850	5,258	4,991	73,800	73,850	5,492	5,225	76,800	76,850	5,726	5,459
70,850	70,900	5,261	4,995	73,850	73,900	5,495	5,229	76,850	76,900	5,729	5,463
70,900	70,950	5,265	4,999	73,900	73,950	5,499	5,233	76,900	76,950	5,733	5,467
70,950	71,000	5,269	5,003	73,950	74,000	5,503	5,237	76,950	77,000	5,737	5,471
\$71,000				\$74,000				\$77,000			
71,000	71,050	5,273	5,006	74,000	74,050	5,507	5,240	77,000	77,050	5,741	5,474
71,050	71,100	5,277	5,010	74,050	74,100	5,511	5,244	77,050	77,100	5,745	5,478
71,100	71,150	5,281	5,014	74,100	74,150	5,515	5,248	77,100	77,150	5,749	5,482
71,150	71,200	5,285	5,018	74,150	74,200	5,519	5,252	77,150	77,200	5,753	5,486
71,200	71,250	5,289	5,022	74,200	74,250	5,523	5,256	77,200	77,250	5,757	5,490
71,250	71,300	5,293	5,026	74,250	74,300	5,527	5,260	77,250	77,300	5,761	5,494
71,300	71,350	5,297	5,030	74,300	74,350	5,531	5,264	77,300	77,350	5,765	5,498
71,350	71,400	5,300	5,034	74,350	74,400	5,534	5,268	77,350	77,400	5,768	5,502
71,400	71,450	5,304	5,038	74,400	74,450	5,538	5,272	77,400	77,450	5,772	5,506
71,450	71,500	5,308	5,042	74,450	74,500	5,542	5,276	77,450	77,500	5,776	5,510
71,500	71,550	5,312	5,045	74,500	74,550	5,546	5,279	77,500	77,550	5,780	5,513
71,550	71,600	5,316	5,049	74,550	74,600	5,550	5,283	77,550	77,600	5,784	5,517
71,600	71,650	5,320	5,053	74,600	74,650	5,554	5,287	77,600	77,650	5,788	5,521
71,650	71,700	5,324	5,057	74,650	74,700	5,558	5,291	77,650	77,700	5,792	5,525
71,700	71,750	5,328	5,061	74,700	74,750	5,562	5,295	77,700	77,750	5,796	5,529
71,750	71,800	5,332	5,065	74,750	74,800	5,566	5,299	77,750	77,800	5,800	5,533
71,800	71,850	5,336	5,069	74,800	74,850	5,570	5,303	77,800	77,850	5,804	5,537
71,850	71,900	5,339	5,073	74,850	74,900	5,573	5,307	77,850	77,900	5,807	5,541
71,900	71,950	5,343	5,077	74,900	74,950	5,577	5,311	77,900	77,950	5,811	5,545
71,950	72,000	5,347	5,081	74,950	75,000	5,581	5,315	77,950	78,000	5,815	5,549

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$78,000 Your tax is --				\$81,000 Your tax is --				\$84,000 Your tax is --			
78,000	78,050	5,819	5,552	81,000	81,050	6,053	5,786	84,000	84,050	6,287	6,020
78,050	78,100	5,823	5,556	81,050	81,100	6,057	5,790	84,050	84,100	6,291	6,024
78,100	78,150	5,827	5,560	81,100	81,150	6,061	5,794	84,100	84,150	6,295	6,028
78,150	78,200	5,831	5,564	81,150	81,200	6,065	5,798	84,150	84,200	6,299	6,032
78,200	78,250	5,835	5,568	81,200	81,250	6,069	5,802	84,200	84,250	6,303	6,036
78,250	78,300	5,839	5,572	81,250	81,300	6,073	5,806	84,250	84,300	6,307	6,040
78,300	78,350	5,843	5,576	81,300	81,350	6,077	5,810	84,300	84,350	6,311	6,044
78,350	78,400	5,846	5,580	81,350	81,400	6,080	5,814	84,350	84,400	6,314	6,048
78,400	78,450	5,850	5,584	81,400	81,450	6,084	5,818	84,400	84,450	6,318	6,052
78,450	78,500	5,854	5,588	81,450	81,500	6,088	5,822	84,450	84,500	6,322	6,056
78,500	78,550	5,858	5,591	81,500	81,550	6,092	5,825	84,500	84,550	6,326	6,059
78,550	78,600	5,862	5,595	81,550	81,600	6,096	5,829	84,550	84,600	6,330	6,063
78,600	78,650	5,866	5,599	81,600	81,650	6,100	5,833	84,600	84,650	6,334	6,067
78,650	78,700	5,870	5,603	81,650	81,700	6,104	5,837	84,650	84,700	6,338	6,071
78,700	78,750	5,874	5,607	81,700	81,750	6,108	5,841	84,700	84,750	6,342	6,075
78,750	78,800	5,878	5,611	81,750	81,800	6,112	5,845	84,750	84,800	6,346	6,079
78,800	78,850	5,882	5,615	81,800	81,850	6,116	5,849	84,800	84,850	6,350	6,083
78,850	78,900	5,885	5,619	81,850	81,900	6,119	5,853	84,850	84,900	6,353	6,087
78,900	78,950	5,889	5,623	81,900	81,950	6,123	5,857	84,900	84,950	6,357	6,091
78,950	79,000	5,893	5,627	81,950	82,000	6,127	5,861	84,950	85,000	6,361	6,095
\$79,000 Your tax is --				\$82,000 Your tax is --				\$85,000 Your tax is --			
79,000	79,050	5,897	5,630	82,000	82,050	6,131	5,864	85,000	85,050	6,365	6,098
79,050	79,100	5,901	5,634	82,050	82,100	6,135	5,868	85,050	85,100	6,369	6,102
79,100	79,150	5,905	5,638	82,100	82,150	6,139	5,872	85,100	85,150	6,373	6,106
79,150	79,200	5,909	5,642	82,150	82,200	6,143	5,876	85,150	85,200	6,377	6,110
79,200	79,250	5,913	5,646	82,200	82,250	6,147	5,880	85,200	85,250	6,381	6,114
79,250	79,300	5,917	5,650	82,250	82,300	6,151	5,884	85,250	85,300	6,385	6,118
79,300	79,350	5,921	5,654	82,300	82,350	6,155	5,888	85,300	85,350	6,389	6,122
79,350	79,400	5,924	5,658	82,350	82,400	6,158	5,892	85,350	85,400	6,392	6,126
79,400	79,450	5,928	5,662	82,400	82,450	6,162	5,896	85,400	85,450	6,396	6,130
79,450	79,500	5,932	5,666	82,450	82,500	6,166	5,900	85,450	85,500	6,400	6,134
79,500	79,550	5,936	5,669	82,500	82,550	6,170	5,903	85,500	85,550	6,404	6,137
79,550	79,600	5,940	5,673	82,550	82,600	6,174	5,907	85,550	85,600	6,408	6,141
79,600	79,650	5,944	5,677	82,600	82,650	6,178	5,911	85,600	85,650	6,412	6,145
79,650	79,700	5,948	5,681	82,650	82,700	6,182	5,915	85,650	85,700	6,416	6,149
79,700	79,750	5,952	5,685	82,700	82,750	6,186	5,919	85,700	85,750	6,420	6,153
79,750	79,800	5,956	5,689	82,750	82,800	6,190	5,923	85,750	85,800	6,424	6,157
79,800	79,850	5,960	5,693	82,800	82,850	6,194	5,927	85,800	85,850	6,428	6,161
79,850	79,900	5,963	5,697	82,850	82,900	6,197	5,931	85,850	85,900	6,431	6,165
79,900	79,950	5,967	5,701	82,900	82,950	6,201	5,935	85,900	85,950	6,435	6,169
79,950	80,000	5,971	5,705	82,950	83,000	6,205	5,939	85,950	86,000	6,439	6,173
\$80,000 Your tax is --				\$83,000 Your tax is --				\$86,000 Your tax is --			
80,000	80,050	5,975	5,708	83,000	83,050	6,209	5,942	86,000	86,050	6,443	6,176
80,050	80,100	5,979	5,712	83,050	83,100	6,213	5,946	86,050	86,100	6,447	6,180
80,100	80,150	5,983	5,716	83,100	83,150	6,217	5,950	86,100	86,150	6,451	6,184
80,150	80,200	5,987	5,720	83,150	83,200	6,221	5,954	86,150	86,200	6,455	6,188
80,200	80,250	5,991	5,724	83,200	83,250	6,225	5,958	86,200	86,250	6,459	6,192
80,250	80,300	5,995	5,728	83,250	83,300	6,229	5,962	86,250	86,300	6,463	6,196
80,300	80,350	5,999	5,732	83,300	83,350	6,233	5,966	86,300	86,350	6,467	6,200
80,350	80,400	6,002	5,736	83,350	83,400	6,236	5,970	86,350	86,400	6,470	6,204
80,400	80,450	6,006	5,740	83,400	83,450	6,240	5,974	86,400	86,450	6,474	6,208
80,450	80,500	6,010	5,744	83,450	83,500	6,244	5,978	86,450	86,500	6,478	6,212
80,500	80,550	6,014	5,747	83,500	83,550	6,248	5,981	86,500	86,550	6,482	6,215
80,550	80,600	6,018	5,751	83,550	83,600	6,252	5,985	86,550	86,600	6,486	6,219
80,600	80,650	6,022	5,755	83,600	83,650	6,256	5,989	86,600	86,650	6,490	6,223
80,650	80,700	6,026	5,759	83,650	83,700	6,260	5,993	86,650	86,700	6,494	6,227
80,700	80,750	6,030	5,763	83,700	83,750	6,264	5,997	86,700	86,750	6,498	6,231
80,750	80,800	6,034	5,767	83,750	83,800	6,268	6,001	86,750	86,800	6,502	6,235
80,800	80,850	6,038	5,771	83,800	83,850	6,272	6,005	86,800	86,850	6,506	6,239
80,850	80,900	6,041	5,775	83,850	83,900	6,275	6,009	86,850	86,900	6,509	6,243
80,900	80,950	6,045	5,779	83,900	83,950	6,279	6,013	86,900	86,950	6,513	6,247
80,950	81,000	6,049	5,783	83,950	84,000	6,283	6,017	86,950	87,000	6,517	6,251

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

Tax Table 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 -v		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$87,000 Your tax is --				\$90,000 Your tax is --				\$93,000 Your tax is --			
87,000	87,050	6,521	6,254	90,000	90,050	6,755	6,488	93,000	93,050	6,989	6,722
87,050	87,100	6,525	6,258	90,050	90,100	6,759	6,492	93,050	93,100	6,993	6,726
87,100	87,150	6,529	6,262	90,100	90,150	6,763	6,496	93,100	93,150	6,997	6,730
87,150	87,200	6,533	6,266	90,150	90,200	6,767	6,500	93,150	93,200	7,001	6,734
87,200	87,250	6,537	6,270	90,200	90,250	6,771	6,504	93,200	93,250	7,005	6,738
87,250	87,300	6,541	6,274	90,250	90,300	6,775	6,508	93,250	93,300	7,009	6,742
87,300	87,350	6,545	6,278	90,300	90,350	6,779	6,512	93,300	93,350	7,013	6,746
87,350	87,400	6,548	6,282	90,350	90,400	6,782	6,516	93,350	93,400	7,016	6,750
87,400	87,450	6,552	6,286	90,400	90,450	6,786	6,520	93,400	93,450	7,020	6,754
87,450	87,500	6,556	6,290	90,450	90,500	6,790	6,524	93,450	93,500	7,024	6,758
87,500	87,550	6,560	6,293	90,500	90,550	6,794	6,527	93,500	93,550	7,028	6,761
87,550	87,600	6,564	6,297	90,550	90,600	6,798	6,531	93,550	93,600	7,032	6,765
87,600	87,650	6,568	6,301	90,600	90,650	6,802	6,535	93,600	93,650	7,036	6,769
87,650	87,700	6,572	6,305	90,650	90,700	6,806	6,539	93,650	93,700	7,040	6,773
87,700	87,750	6,576	6,309	90,700	90,750	6,810	6,543	93,700	93,750	7,044	6,777
87,750	87,800	6,580	6,313	90,750	90,800	6,814	6,547	93,750	93,800	7,048	6,781
87,800	87,850	6,584	6,317	90,800	90,850	6,818	6,551	93,800	93,850	7,052	6,785
87,850	87,900	6,587	6,321	90,850	90,900	6,821	6,555	93,850	93,900	7,055	6,789
87,900	87,950	6,591	6,325	90,900	90,950	6,825	6,559	93,900	93,950	7,059	6,793
87,950	88,000	6,595	6,329	90,950	91,000	6,829	6,563	93,950	94,000	7,063	6,797
\$88,000 Your tax is --				\$91,000 Your tax is --				\$94,000 Your tax is --			
88,000	88,050	6,599	6,332	91,000	91,050	6,833	6,566	94,000	94,050	7,067	6,800
88,050	88,100	6,603	6,336	91,050	91,100	6,837	6,570	94,050	94,100	7,071	6,804
88,100	88,150	6,607	6,340	91,100	91,150	6,841	6,574	94,100	94,150	7,075	6,808
88,150	88,200	6,611	6,344	91,150	91,200	6,845	6,578	94,150	94,200	7,079	6,812
88,200	88,250	6,615	6,348	91,200	91,250	6,849	6,582	94,200	94,250	7,083	6,816
88,250	88,300	6,619	6,352	91,250	91,300	6,853	6,586	94,250	94,300	7,087	6,820
88,300	88,350	6,623	6,356	91,300	91,350	6,857	6,590	94,300	94,350	7,091	6,824
88,350	88,400	6,626	6,360	91,350	91,400	6,860	6,594	94,350	94,400	7,094	6,828
88,400	88,450	6,630	6,364	91,400	91,450	6,864	6,598	94,400	94,450	7,098	6,832
88,450	88,500	6,634	6,368	91,450	91,500	6,868	6,602	94,450	94,500	7,102	6,836
88,500	88,550	6,638	6,371	91,500	91,550	6,872	6,605	94,500	94,550	7,106	6,839
88,550	88,600	6,642	6,375	91,550	91,600	6,876	6,609	94,550	94,600	7,110	6,843
88,600	88,650	6,646	6,379	91,600	91,650	6,880	6,613	94,600	94,650	7,114	6,847
88,650	88,700	6,650	6,383	91,650	91,700	6,884	6,617	94,650	94,700	7,118	6,851
88,700	88,750	6,654	6,387	91,700	91,750	6,888	6,621	94,700	94,750	7,122	6,855
88,750	88,800	6,658	6,391	91,750	91,800	6,892	6,625	94,750	94,800	7,126	6,859
88,800	88,850	6,662	6,395	91,800	91,850	6,896	6,629	94,800	94,850	7,130	6,863
88,850	88,900	6,665	6,399	91,850	91,900	6,899	6,633	94,850	94,900	7,133	6,867
88,900	88,950	6,669	6,403	91,900	91,950	6,903	6,637	94,900	94,950	7,137	6,871
88,950	89,000	6,673	6,407	91,950	92,000	6,907	6,641	94,950	95,000	7,141	6,875
\$89,000 Your tax is --				\$92,000 Your tax is --				\$95,000 Your tax is --			
89,000	89,050	6,677	6,410	92,000	92,050	6,911	6,644	95,000	95,050	7,145	6,878
89,050	89,100	6,681	6,414	92,050	92,100	6,915	6,648	95,050	95,100	7,149	6,882
89,100	89,150	6,685	6,418	92,100	92,150	6,919	6,652	95,100	95,150	7,153	6,886
89,150	89,200	6,689	6,422	92,150	92,200	6,923	6,656	95,150	95,200	7,157	6,890
89,200	89,250	6,693	6,426	92,200	92,250	6,927	6,660	95,200	95,250	7,161	6,894
89,250	89,300	6,697	6,430	92,250	92,300	6,931	6,664	95,250	95,300	7,165	6,898
89,300	89,350	6,701	6,434	92,300	92,350	6,935	6,668	95,300	95,350	7,169	6,902
89,350	89,400	6,704	6,438	92,350	92,400	6,938	6,672	95,350	95,400	7,172	6,906
89,400	89,450	6,708	6,442	92,400	92,450	6,942	6,676	95,400	95,450	7,176	6,910
89,450	89,500	6,712	6,446	92,450	92,500	6,946	6,680	95,450	95,500	7,180	6,914
89,500	89,550	6,716	6,449	92,500	92,550	6,950	6,683	95,500	95,550	7,184	6,917
89,550	89,600	6,720	6,453	92,550	92,600	6,954	6,687	95,550	95,600	7,188	6,921
89,600	89,650	6,724	6,457	92,600	92,650	6,958	6,691	95,600	95,650	7,192	6,925
89,650	89,700	6,728	6,461	92,650	92,700	6,962	6,695	95,650	95,700	7,196	6,929
89,700	89,750	6,732	6,465	92,700	92,750	6,966	6,699	95,700	95,750	7,200	6,933
89,750	89,800	6,736	6,469	92,750	92,800	6,970	6,703	95,750	95,800	7,204	6,937
89,800	89,850	6,740	6,473	92,800	92,850	6,974	6,707	95,800	95,850	7,208	6,941
89,850	89,900	6,743	6,477	92,850	92,900	6,977	6,711	95,850	95,900	7,211	6,945
89,900	89,950	6,747	6,481	92,900	92,950	6,981	6,715	95,900	95,950	7,215	6,949
89,950	90,000	6,751	6,485	92,950	93,000	6,985	6,719	95,950	96,000	7,219	6,953

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

Tax Table continued

If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is		If line 21, Form 40 or line 44, Form 43 or line 8, Form 40EZ is -		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$96,000 Your tax is --				\$98,000 Your tax is --			
96,000	96,050	7,223	6,956	98,000	98,050	7,379	7,112
96,050	96,100	7,227	6,960	98,050	98,100	7,383	7,116
96,100	96,150	7,231	6,964	98,100	98,150	7,387	7,120
96,150	96,200	7,235	6,968	98,150	98,200	7,391	7,124
96,200	96,250	7,239	6,972	98,200	98,250	7,395	7,128
96,250	96,300	7,243	6,976	98,250	98,300	7,399	7,132
96,300	96,350	7,247	6,980	98,300	98,350	7,403	7,136
96,350	96,400	7,250	6,984	98,350	98,400	7,406	7,140
96,400	96,450	7,254	6,988	98,400	98,450	7,410	7,144
96,450	96,500	7,258	6,992	98,450	98,500	7,414	7,148
96,500	96,550	7,262	6,995	98,500	98,550	7,418	7,151
96,550	96,600	7,266	6,999	98,550	98,600	7,422	7,155
96,600	96,650	7,270	7,003	98,600	98,650	7,426	7,159
96,650	96,700	7,274	7,007	98,650	98,700	7,430	7,163
96,700	96,750	7,278	7,011	98,700	98,750	7,434	7,167
96,750	96,800	7,282	7,015	98,750	98,800	7,438	7,171
96,800	96,850	7,286	7,019	98,800	98,850	7,442	7,175
96,850	96,900	7,289	7,023	98,850	98,900	7,445	7,179
96,900	96,950	7,293	7,027	98,900	98,950	7,449	7,183
96,950	97,000	7,297	7,031	98,950	99,000	7,453	7,187
\$97,000 Your tax is --				\$99,000 Your tax is --			
97,000	97,050	7,301	7,034	99,000	99,050	7,457	7,190
97,050	97,100	7,305	7,038	99,050	99,100	7,461	7,194
97,100	97,150	7,309	7,042	99,100	99,150	7,465	7,198
97,150	97,200	7,313	7,046	99,150	99,200	7,469	7,202
97,200	97,250	7,317	7,050	99,200	99,250	7,473	7,206
97,250	97,300	7,321	7,054	99,250	99,300	7,477	7,210
97,300	97,350	7,325	7,058	99,300	99,350	7,481	7,214
97,350	97,400	7,328	7,062	99,350	99,400	7,484	7,218
97,400	97,450	7,332	7,066	99,400	99,450	7,488	7,222
97,450	97,500	7,336	7,070	99,450	99,500	7,492	7,226
97,500	97,550	7,340	7,073	99,500	99,550	7,496	7,229
97,550	97,600	7,344	7,077	99,550	99,600	7,500	7,233
97,600	97,650	7,348	7,081	99,600	99,650	7,504	7,237
97,650	97,700	7,352	7,085	99,650	99,700	7,508	7,241
97,700	97,750	7,356	7,089	99,700	99,750	7,512	7,245
97,750	97,800	7,360	7,093	99,750	99,800	7,516	7,249
97,800	97,850	7,364	7,097	99,800	99,850	7,520	7,253
97,850	97,900	7,367	7,101	99,850	99,900	7,523	7,257
97,900	97,950	7,371	7,105	99,900	99,950	7,527	7,261
97,950	98,000	7,375	7,109	99,950	100,000	7,531	7,265

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