

# WHAT'S NEW FOR 2008

## NEW FEDERAL LAW

The "Housing Assistance Tax Act of 2008" (Public Law 110-289) was signed into law by President Bush on July 30, 2008. New provisions for tax year 2008 allow non-itemizers an additional standard deduction for real property taxes up to \$500 (\$1,000 for joint filers).

At the time of this printing Idaho had not conformed to these new provisions. The Idaho legislature will convene in January 2009 and consider conformity with the new IRC.

## GROCERY CREDIT

All residents may be eligible to receive the grocery credit even if gross income is below the filing requirement.

The grocery credit has increased to \$30 per exemption if your taxable income is more than \$1,000, and \$50 per exemption if your taxable income is \$1,000 or less.

You may claim an additional \$20 if you or your spouse are age 65 or older on 12/31/2008.

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

- wasn't a resident of Idaho;
- received assistance from the federal food stamp program;
- was incarcerated; or
- lived illegally in the United States.

## DONATING YOUR GROCERY CREDIT

You may make an **irrevocable** donation of your entire grocery credit to the Cooperative Welfare fund.

If you or your spouse are age 65 or older on 12/31/2008 and qualify for the credit, but aren't required to file an income tax return, you can claim the credit on Form 24.

## MEMBERS OF THE ARMED FORCES

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

## IDAHO CONFORMS TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the federal changes made to the IRC by the "Economic Stimulus Act of 2008." These include the following:

- Bonus first-year depreciation provisions found in IRC Section 168(k) for property placed in service in 2008.
  - Idaho depreciation, adjusted basis, and gains or losses from the sale or exchange of property will be the same as for federal.
  - You can't claim the Idaho investment tax credit on the cost of the property you are allowed a deduction as bonus first-year depreciation.
- An increase in the IRC Section 179 election to expense the cost of certain assets.
- An increase in the IRC Section 280F limitations on "luxury" auto depreciation.

Idaho also conforms to other changes made to the IRC during 2007.

## FORM CCV

The credit card payment voucher has been discontinued.



## SAVE A STAMP – FILE ONLINE!

### File your return online to get:

- Faster refunds (7 to 14 days vs. 6 to 10 weeks for paper returns.)
- Fewer errors.
- Confirmation that your return was received.

### To e-file:

- Visit our Web site at **tax.idaho.gov** to find free e-file services for eligible taxpayers.
- Find commercial tax preparation software for a fee.
- Ask your tax preparer to e-file your return.

## WHICH FORM TO USE

You must use Form 40 if you are a:

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

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

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

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

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

## GENERAL INFORMATION

### INFORMATION AND FORMS

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

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

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

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

### FILING REQUIREMENTS

#### Resident

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2008.

#### STATUS

#### GROSS INCOME

##### MARRIED:

- filing separate returns ..... \$ 3,500
- filing jointly, both spouses under 65 ..... \$ 17,900
- filing jointly, one spouse 65 or older ..... \$ 18,950
- filing jointly, both spouses 65 or older ..... \$ 20,000

##### HEAD OF HOUSEHOLD:

- under 65 ..... \$ 11,500
- 65 or older ..... \$ 12,850

##### SINGLE:

- under 65 ..... \$ 8,950
- 65 or older ..... \$ 10,300

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

- under 65 ..... \$ 14,400
- 65 or older ..... \$ 15,450

### 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 \$900.
  - Your earned income was over \$5,450.
  - Your gross income was more than the larger of:
    - \$900, or
    - Your earned income (up to \$5,150) plus \$300.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$6,800 (\$8,150 if 65 or older and blind).
  - Your unearned income was over \$2,250 (\$3,600 if 65 or older and blind).
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$900, or</li> <li>• Your earned income (up to \$5,150) plus \$300.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,350 (\$2,700 if 65 or older and blind.)</li> </ul>

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

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your unearned income was over \$900.
  - Your earned income was over \$5,450.
  - Your gross income was more than the larger of:
    - \$900, or
    - Your earned income (up to \$5,150) plus \$300
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$6,500 (\$7,550 if 65 or older and blind).
  - Your unearned income was over \$1,950 (\$3,000 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$900, or</li> <li>• Your earned income (up to \$5,150) plus \$300.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,050 (\$2,100 if 65 or older and blind.)</li> </ul>

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

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

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

## GENERAL INFORMATION

### AMENDED RETURNS

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

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

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

### AMERICAN INDIANS

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

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

### ATTACHMENTS

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

### AUDITS

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

### Federal Audit

If your federal taxable income or tax credits change because of a federal audit, you must send written notice to the Tax Commission within 60 days of the final federal determination. You must include copies of all schedules supplied by the Internal Revenue Service.

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

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

### BONUS DEPRECIATION

#### FOR PROPERTY PLACED IN SERVICE PRIOR TO 2008

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

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

- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the bonus depreciation line on Form 39R or 39NR.

#### FOR PROPERTY PLACED IN SERVICE AFTER 2007

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

### COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2008 or are filing separately from your spouse, attach a schedule showing how community property income and deductions were divided. See the Allocation Worksheet in federal Publication 555.

### DECEDENT'S TAX RETURN

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

If your spouse died in 2008 and you didn't remarry in 2008, you can file a joint return. You can also file a joint return if your spouse died in 2009 before filing a 2008 return. A joint return should show your spouse's 2008 income before death and your income for all of 2008. 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 isn't required when a surviving spouse files a joint return with the decedent or a personal representative files for the decedent.

### ESTIMATED PAYMENTS

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

### EXTENSION OF TIME FOR FILING

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

## GENERAL INFORMATION

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

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

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2009.

### FILING STATUS

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

### FILING YOUR RETURN

#### When To File

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

- On or before April 15, 2009, for the calendar year 2008, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

#### Where To File

Mail the return and payment to:

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

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

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

### INCOME

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

### GROSS INCOME

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

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

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

### INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 5% per year (rate effective for 2009.)

### MILITARY PERSONNEL

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

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

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

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

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

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

### Idaho resident on active duty stationed in Idaho

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

### Idaho resident on active duty stationed outside of Idaho

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

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

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

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

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

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

## GENERAL INFORMATION

- A member of the commissioned corps of the National Oceanic and Atmospheric Administration in active service; and
- A member of the commissioned corps of the Public Health Service in active service.

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

### Nonresident on active duty stationed in Idaho

If your military home of record isn't Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn't tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500. The instructions for Form 43 begin on page 13.

### NET OPERATING LOSS (NOL)

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

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

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

### NONRESIDENT ALIENS

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

### PAYMENTS

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

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

### PENALTIES

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

### RECORDKEEPING

You are required by law to keep records that will enable you to prepare a complete and accurate income tax return. Although the law doesn't require any special form of records, you must retain all receipts, canceled checks, and other evidence to prove

amounts claimed as deductions. Keep all supporting records for income or deductions until the statute of limitations for the return expires. Usually this is three years from the due date or the date the return was filed. In property transactions, the basis of new or replacement property may be determined by the basis of the old property. Keep these records as long as they are needed to determine the basis of the original or replacement property.

### REFUNDS WHEN NOT REQUIRED TO FILE

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

### REFUND SEIZURE

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

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

### ROUNDING

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

### RESIDENCY

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

The following will help you decide:

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

### SPECIAL-CASE IDAHO RESIDENTS

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

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2008.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

## GENERAL INFORMATION

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

### SIGNATURES

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

### TAX PREPARER CONTACT BOX

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

You are also authorizing the paid preparer to:

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

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

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

### TAX YEAR AND ACCOUNTING METHOD

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

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## FORM 40

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

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### GROCERY CREDIT REFUND ONLY

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

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 and 8.
- Write "NRF" on line 9.
- **Skip** lines 10 through 13.
- Complete line 14a if you or your spouse are age 65 or older.
- **Skip** lines 14b through 34.
- Cross through the \$10 on line 35, Permanent Building Fund, and write "NRF."
- **Skip** lines 36 through 44.
- Enter your grocery credit amount on line 45 using the grocery credit worksheet on page 10 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 46 through 57.
- **Skip** lines 58 through 61.
- Complete the bottom of Form 40 below line 61.

### HEADING

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

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

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

### AMENDED RETURN

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

If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending,

as listed below. Complete the entire form and schedules using the corrected amounts.

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

### NEXT YEAR'S FORMS

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

### LINES 1 THROUGH 5 FILING STATUS

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

### LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2008 and you are filing a joint return, you may claim the exemption for your spouse.

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

**Line 6d. Total Exemptions.** Add lines 6a through 6c.

### LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

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

# FORM 40

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

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

## LINE 9 FEDERAL ADJUSTED GROSS INCOME

Enter the adjusted gross income reported on your federal return: Line 37, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

## LINE 13 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK

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

### TAX COMPUTATION

#### LINE 14a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2009, you may consider yourself 65 on December 31, 2008. The boxes you check must match your federal return.

#### LINE 14b BLIND

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

#### LINE 14c CLAIMED DEPENDENT

If your parents or someone else can claim you as a dependent on their tax return, check this box. You may itemize deductions or use the standard deduction. Complete the following 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 any boxes on lines 14a through 14c, use the following worksheet to figure your standard deduction. You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

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

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

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2008 and during the rest of the year you were a resident alien or a U.S. citizen.

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2008 and you and your spouse agree to be taxed on your combined worldwide income.

### STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent, or you or your spouse were born before January 2, 1944, or were blind.

- Enter the amount shown below for your filing status.,
  - Single or married filing separately, enter \$5,450.
  - Married filing jointly or Qualifying widow(er), enter \$10,900.
  - Head of household, enter \$8,000 .....
- Can you be claimed as a dependent?
  - No.** Enter the amount from line 1 on line 4. Skip line 3.
  - Yes.** Go to line 3.
- Is your **earned income\*** more than \$600?
  - Yes.** Add \$300 to your earned income. Enter the total.
  - No.** Enter \$900 .....
- Enter the **smaller** of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5 .....
- If born before January 2, 1944, or blind, multiply the total number of boxes checked on Form 40, lines 14a and 14b, by \$1,050 (\$1,350 if single or head of household) .....
- Add lines 4 and 5. Enter the total here and on Form 40, line 18 .....

\***Earned Income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any on line 27.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS. Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$159,950 (\$79,975 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount reported on your federal return.

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

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

# FORM 40

## LINE 20 EXEMPTIONS

Multiply \$3,500 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 9 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42.

- \$119,975 Married filing separate return
- \$239,950 Married filing joint return or qualifying widow(er)
- \$159,950 Single
- \$199,950 Head of household

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

## LINE 22 TAX

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

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

## CREDITS

### LINE 24 INCOME TAX PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use Form 39R to compute the credit. You must attach a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 25.

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

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

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

If you donated cash or goods to qualified educational entities, you may claim a tax credit.

If you claimed or earned the credit for qualifying new employees, enter the amount computed on line 5, Part III, Form 55. Otherwise, the credit is limited to the smallest of:

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

A qualified educational entity includes:

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

## LINE 26 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

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

If you claimed or earned the credit for qualifying new employees, enter the amount computed on line 9, Part III, Form 55. Otherwise, the credit is limited to the smallest of:

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

The qualified youth or rehabilitation facilities and their foundations are:

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

The following are the qualified centers for independent living:

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

### LINE 27 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

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

Any unused credit may be carried over five years.

**LINE 28 TOTAL BUSINESS INCOME TAX CREDITS**

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

**OTHER TAXES**

**LINE 31 FUELS TAX DUE**

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

**LINE 32 SALES/USE TAX DUE**

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

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

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

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

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

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

**LINE 35 PERMANENT BUILDING FUND**

You are required to pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See FILING REQUIREMENTS on page 2.

You aren't required to pay the \$10 permanent building fund tax if:

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

**DONATIONS**

The donations on lines 37 through 42 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2009 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

**LINE 37 NONGAME WILDLIFE CONSERVATION FUND**

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

**LINE 38 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION**

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

**LINE 39 SPECIAL OLYMPICS IDAHO**

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

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

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

FORM 40

LINE 41 AMERICAN RED CROSS OF GREATER IDAHO FUND

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

LINE 42 VETERANS SUPPORT FUND

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

PAYMENTS AND OTHER CREDITS

LINE 45 GROCERY CREDIT

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

The credit is \$30 per exemption if your taxable income on line 21 is more than \$1,000. If your taxable income on line 21 is \$1,000 or less, the credit is \$50 per exemption.

You may claim an additional \$20 if you are age 65 or older on 12/31/2008 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

MEMBERS OF THE ARMED FORCES

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 21. Enter the total computed grocery credit on line 45, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 45.

GROCERY CREDIT WORKSHEET

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

Yourself:

- 1. Number of qualified months
2. If 65 or older, multiply line 1 by \$5.83.
If qualified for the entire year, enter \$70

If under 65, multiply line 1 by \$4.17.
If qualified for the entire year, enter \$50

Spouse (if joint return):

- 3. Number of qualified months
4. If 65 or older, multiply line 3 by \$5.83.
If qualified for the entire year, enter \$70

If under 65, multiply line 3 by \$4.17.
If qualified for the entire year, enter \$50

Resident dependents claimed on line 6c:

- 5. Enter \$50 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$4.17

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. Enter total on line 45, Computed Amount

GROCERY CREDIT WORKSHEET

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

Yourself:

- 1. Number of qualified months
2. If 65 or older, multiply line 1 by \$4.17.
If qualified for the entire year, enter \$50

If under 65, multiply line 1 by \$2.50.
If qualified for the entire year, enter \$30

Spouse (if joint return):

- 3. Number of qualified months
4. If 65 or older, multiply line 3 by \$4.17
If qualified for the entire year, enter \$50

If under 65, multiply line 3 by \$2.50.
If qualified for the entire year, enter \$30

Resident dependents claimed on line 6c:

- 5. Enter \$30 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$2.50

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. Enter total on line 45, Computed Amount

DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 45 and entering zero (0) in the column for line 45. The election is irrevocable and may not be changed on an amended return.

## FORM 40

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 15, 2009.

### LINE 46 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

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

### LINE 47 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 48 IDAHO INCOME TAX WITHHELD

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

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

### LINE 49 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2007 return.

## TAX DUE OR REFUND

### LINE 52 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

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

**Interest:** Interest is charged on the amount of tax due, line 51, from the original due date until paid. The rate for 2009 is 5%.

### LINE 53 TOTAL DUE

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

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

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

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

### LINE 55 REFUND

Enter the amount of your overpayment shown on line 54 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

### LINE 56 ESTIMATED TAX

If you are filing an original return, subtract line 55 from line 54. The amount you enter will be applied to your 2009 tax and won't be refunded.

# FORM 40

## LINE 57 DIRECT DEPOSIT

Complete line 57 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

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

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

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

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

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

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

Paul Maple  
Lilian Maple  
123 Main Street  
Anyplace, ID 10000

19 \_\_\_\_\_ 1234  
15-0000/0000

PAY TO THE ORDER OF \$ \_\_\_\_\_

ANYPLACE BANK  
Anyplace, ID 10000

For \_\_\_\_\_

1 : 250250025 | 202020 @186 \*\* 1234

ROUTING NUMBER      ACCOUNT NUMBER

## AMENDED RETURN ONLY

Complete lines 58 through 61 only if you are filing this return as an amended return.

### LINE 58 TOTAL TAX DUE OR OVERPAYMENT ON THIS RETURN

If the total tax due shown on line 53 is greater than zero, enter this amount on line 58. The amount from line 53 should be entered as a positive amount.

If line 53 is zero, enter the amount of overpayment that is shown on line 54 on line 58. The amount from line 54 should be entered as a negative amount.

# FORM 43

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

## GROCERY CREDIT REFUND ONLY

To qualify for a refund of the grocery credit, you must be a resident of Idaho or an Idaho resident on active military duty. Part-year residents are **not** allowed a refund of the credit. Nonresidents do not qualify for the credit.

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

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

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 29.
- Write "**NRF**" on line 30, column A. Leave line 30, column B blank.
- **Skip** lines 31 through 34.
- Complete line 35a if you or your spouse are age 65 or older.
- **Skip** lines 35b through 55.
- Cross through the \$10 on line 56, Permanent Building Fund, and write "**NRF**."
- **Skip** lines 57 through 63.
- Enter your grocery credit amount on line 64 using the grocery credit worksheet on page 18 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 65 through 76.
- **Skip** lines 77 through 80.
- Complete the bottom of Form 43, page 1, below line 29.

## HEADING

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

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

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

## AMENDED RETURN

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

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

## NEXT YEAR'S FORMS

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

## NONRESIDENT ALIEN

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

## RESIDENCY STATUS

Check the box that applies to your residency status for 2008. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2008. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 5 to determine your status.

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

## FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2008. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2008. Nonresidents don't respond to this question.

## CURRENT STATE OF RESIDENCE

Use the two letter state abbreviation to report your current state of residence. For example, if you moved to Idaho during 2008, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

**Line 6a and 6b. Yourself and Spouse. CAUTION:** If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box for "yourself" blank. Instead, check the box on line 35c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2008 and you are filing a joint return, you may claim the exemption for your spouse.

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

**Line 6d. Total Exemptions.** Add lines 6a through 6c.

## LINES 7-8 IDAHO ELECTION CAMPAIGN FUND

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

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spouse may also designate \$1 to the same party or to a different party. If you check "No specific party," the amount will be divided among the parties by a formula prescribed by law. This won't increase your tax or decrease your refund.

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

## IDAHO INCOME

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

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

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

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

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

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

### LINE 10 TAXABLE INTEREST INCOME

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

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

NOTE: Don't include interest earned from a personal bank account in Idaho while a nonresident.

### LINE 11 DIVIDEND INCOME

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

### LINE 12 ALIMONY RECEIVED

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

### LINE 13 BUSINESS INCOME OR LOSS

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

### LINE 14 CAPITAL GAIN OR LOSS

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

### LINE 15 OTHER GAINS OR LOSSES

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

### LINE 16 IRA DISTRIBUTIONS

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

### LINE 17 PENSIONS AND ANNUITIES

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

### LINE 18 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on federal Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

### LINE 19 FARM INCOME OR LOSS

From federal Form 1040, line 18, enter the amount reported on federal Schedule F that represents farm income or loss incurred while an Idaho resident or part-year resident, or from an Idaho farming operation. A nonresident operating a farm in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and attach Idaho Form 402.

### LINE 20 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter the unemployment compensation received while an Idaho resident or part-year resident.

### LINE 21 OTHER INCOME

From federal Form 1040, line 21, enter any other income received while an Idaho resident or part-year resident, or from an Idaho source.

## IDAHO ADJUSTMENTS

### LINE 23 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 32, or Form 1040A, line 17. Idaho's portion of the deduction for a federal health savings account included on federal Form 1040, line 25, and Idaho's portion of the deduction for a federal medical savings account included on federal Form 1040.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal health savings account deduction is claimed .....
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources .....
3. Divide line 2 by line 1. (Can't exceed 100%) ..... %
4. Enter amounts from federal Form 1040, line 32, or Form 1040A, line 17, and Form 1040, line 25 .....
5. Multiply line 4 by line 3. Enter this amount on line 23 .....

### LINE 24 MOVING EXPENSES

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

1. Enter total Idaho income from line 22, Form 43 .....

**TAX COMPUTATION**

2. Enter total income from line 22, federal Form 1040 .....
3. Divide line 1 by line 2. (Can't exceed 100%) .....
4. Enter total moving expense from line 26, federal Form 1040 .....
5. Multiply line 4 by line 3. Enter this amount on line 24 .....

**LINE 25 DEDUCTIONS FOR SELF-EMPLOYED**

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a SEP, SIMPLE, or qualified plans reported on your federal Form 1040, lines 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 13 (business income), line 19 (farm income), line 18 (income from partnerships), and line 9 (wages from an S corporation paid to a more than 2% shareholder) .....
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) .....
3. Divide line 1 by line 2. (Can't exceed 100%) .....
4. From federal Form 1040, enter the total of lines 27, 28, and 29 .....
5. Multiply line 4 by line 3. Enter this amount on line 25 .....

**LINE 26 PENALTY ON EARLY WITHDRAWAL OF SAVINGS**

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

**LINE 27 OTHER DEDUCTIONS**

Enter Idaho's portion of deductions for certain business expenses of reservists, performing artists, and fee-basis government officials deducted on federal Form 1040, line 24; student loan interest deducted on federal Form 1040, line 33, or Form 1040A, line 18; jury duty pay deducted on federal Form 1040 or Form 1040A; alimony paid reported on federal Form 1040, line 31a; tuition and fees deducted on federal Form 1040; and domestic production activities deduction, Form 1040, line 35. Complete this worksheet to compute Idaho's portion.

1. Enter total income from line 22, Form 43 .....
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 .....
3. Divide line 1 by line 2. (Can't exceed 100%) .....
4. Enter amounts from federal Form 1040, lines 24, 31a, 33, 34, 35, and 36, or from Form 1040A, line 18 .....
5. Multiply line 4 by line 3. Enter this amount on line 27 .....

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

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

**LINE 30 ADJUSTED GROSS INCOME**

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal return: Line 37, Form 1040; Line 21, Form 1040A; or Line 4, Form 1040EZ.

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

**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, 2008, you may consider yourself 65 on December 31, 2008. 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 your parents or someone else can claim you as a dependent on their tax 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 any boxes on lines 35a through 35c, use the worksheet to find your standard deduction. You may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

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

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

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2008. However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2008 and you and your spouse agree to be taxed on your combined worldwide income.

**STANDARD DEDUCTION WORKSHEET**

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent, or you or your spouse were born before January 2, 1944, or were blind.

1. Enter the amount shown below for your filing status.,
  - Single or married filing separately, enter \$5,450.
  - Married filing jointly or Qualifying widow(er), enter \$10,900.
  - Head of household, enter \$8,000 .....

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2. Can you be claimed as a dependent?  
**No.** Enter the amount from line 1 on line 4.  
 Skip line 3.  
**Yes.** Go to line 3.
3. Is your **earned income\*** more than \$600?  
**Yes.** Add \$300 to your earned income.  
 Enter the total.  
**No.** Enter \$900 .....
4. Enter the **smaller** of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5 .....
5. If born before January 2, 1944, or blind, multiply the total number of boxes checked on Form 43, lines 35a and 35b, by \$1,050 (\$1,350 if single or head of household) .....
6. Add lines 4 and 5. Enter the total here and on Form 43, line 39 .....

**\*Earned Income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any on line 27.

**FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS.** Some of your itemized deductions may be phased out if your federal adjusted gross income is more than \$159,950 (\$79,975 if you are married filing separately). Since this figure is the same as the limit on your federal itemized deductions, use the amount reported on your federal return.

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

1. Itemized deductions after federal limitation (federal Schedule A, line 29) .....
2. Itemized deductions prior to federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28) .....
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point. (Can't exceed 100%) (.66666 = .6667 = 66.67%) ..... %
4. State and local income or general sales taxes reported on federal Schedule A .....
5. Multiply line 4 by line 3. Enter this amount on line 37 .....

### LINE 40 EXEMPTIONS

Multiply \$3,500 by the total number of exemptions entered on line 6d. If Column A, line 30 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

- \$119,975 Married filing separate return
- \$239,950 Married filing joint return or qualifying widow(er)
- \$159,950 Single
- \$199,950 Head of household

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

### LINE 42 IDAHO PERCENTAGE

Divide the amount from line 34, Column B, by the amount from line 34, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%, or be less than zero.

### LINE 45 TAX

Enter the tax on this line. If line 44 is less than \$100,000, use the tax tables on page 35. If line 44 is \$100,000 or more, use the schedules on page 46. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

## CREDITS

### LINE 46 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

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

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

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

If you donated cash or goods to qualified educational entities, you may claim a tax credit. If you claimed or earned the credit for qualifying new employees, enter the amount computed on line 5, Part III, Form 55. Otherwise, the credit is limited to the smallest of:

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

A qualified educational entity includes:

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

### LINE 48 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. If you claimed or earned the credit for qualifying new employees, enter the amount computed on line 9, Part III, Form 55. Otherwise, the credit is limited to the smallest of:

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

The qualified youth or rehabilitation facilities and their foundations are:

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

The following are qualified centers for independent living:

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

### LINE 49 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

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

Any unused credit may be carried over five years.

### LINE 50 TOTAL BUSINESS INCOME TAX CREDITS

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

## OTHER TAXES

### LINE 52 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 53 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 53.

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

### LINE 54 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

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

### LINE 55 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

### LINE 56 PERMANENT BUILDING FUND

You are required to pay the \$10 permanent building fund tax if your Idaho gross income equals or exceeds the filing requirements on page 2.

You aren't required to pay the \$10 permanent building fund tax if:

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

## DONATIONS

The donations on lines 58 through 62 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2009 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

### LINE 58 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

### LINE 59 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect our children, Idaho's most valuable resource. The trust fund board, appointed by the governor and representing every region of our state, reviews applications annually and awards grants to grassroots, community-based child abuse prevention programs. Funded programs

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include parent education, voluntary home visitation for first-time parents, public awareness of the devastating consequences of child abuse, and child abuse prevention and child safety education in schools. Contact the Children's Trust Fund/Child Abuse Prevention at (208) 386-9317.

### LINE 60 SPECIAL OLYMPICS IDAHO

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

### LINE 61 AMERICAN RED CROSS OF IDAHO

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

### LINE 62 NONGAME WILDLIFE CONSERVATION FUND

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

## PAYMENTS AND OTHER CREDITS

### LINE 64 GROCERY CREDIT

Nonresidents don't qualify for this credit.

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

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

The credit allowed for part-year residents can't exceed the amount on line 45 less line 46. Grocery credit isn't refunded to part-year residents.

The credit is \$30 per exemption if your taxable income on line 44 is more than \$1,000. If your taxable income on line 44 is \$1,000 or less, the credit is \$50 per exemption.

You may claim an additional \$20 if you are age 65 or older on 12/31/2008 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 44. Enter the total computed grocery credit on line 64, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 64.

### GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 44 is \$1,000 or less.

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. If 65 or older, multiply line 1 by \$5.83.  
If under 65, multiply line 1 by \$4.17 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. If 65 or older, multiply line 3 by \$5.83.  
If under 65, multiply line 3 by \$4.17 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$50 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$4.17 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$4.17 ..... \_\_\_\_\_

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

Total credit allowed:

6. Add amounts on lines 2, 4 and 5 ..... \_\_\_\_\_
7. Enter tax. Line 45 less line 46 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 64, Computed Amount ..... \_\_\_\_\_

The grocery credit allowed for part-year residents can't exceed the amount on line 45 less line 46. The grocery credit isn't refunded to part-year residents.

### GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 44 is more than \$1,000.

Yourself:

1. Number of qualified months ..... \_\_\_\_\_
2. If 65 or older, multiply line 1 by \$4.17.  
If under 65, multiply line 1 by \$2.50 ..... \_\_\_\_\_

Spouse (if joint return):

3. Number of qualified months ..... \_\_\_\_\_
4. If 65 or older, multiply line 3 by \$4.17.  
If under 65, multiply line 3 by \$2.50 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

5. Enter \$30 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:  
Number of qualified months \_\_\_\_\_ X \$2.50 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$2.50 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$2.50 ..... \_\_\_\_\_  
Number of qualified months \_\_\_\_\_ X \$2.50 ..... \_\_\_\_\_

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

# FORM 43

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5 .....
- 7. Enter tax. Line 45 less line 46 .....
- 8. Enter the smaller of line 6 or line 7 here and on line 64, Computed Amount .....

The grocery credit allowed for part-year residents can't exceed the amount on line 45 less line 46. The grocery credit isn't refunded to part-year residents.

### MEMBERS OF THE ARMED FORCES

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

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

### DONATING YOUR GROCERY CREDIT

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

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 15, 2009.

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

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

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

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

### LINE 66 FUELS TAX REFUND

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

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

### LINE 67 IDAHO INCOME TAX WITHHELD

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

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

### LINE 68 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2007 return.

## TAX DUE OR REFUND

### LINE 71 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

**Interest:** Interest is charged on the amount of tax due, line 70, from the original due date until paid. The rate for 2009 is 5%.

# FORM 43

## LINE 72 TOTAL DUE

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

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

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

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

## LINE 74 REFUND

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

## LINE 75 ESTIMATED TAX

If you are filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2009 tax and won't be refunded.

## LINE 76 DIRECT DEPOSIT

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

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

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

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

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

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

A check example from ANYPLACE BANK, Anyplace, ID 10000. The check is payable to Paul Maple and Lilian Maple at 123 Main Street, Anyplace, ID 10000. The check number is 1234. The routing number is 250250025 and the account number is 202020 1186 1234. The check is dated 19\_\_.

ROUTING NUMBER

ACCOUNT NUMBER

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

## AMENDED RETURN ONLY

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

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

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

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

# Form 39R

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

## PART A. ADDITIONS

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

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

### LINE 2 CAPITAL LOSS CARRYOVER

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

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

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

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

### LINE 5 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

#### PARTNER AND SHAREHOLDER ADDITIONS

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 isn't included on a federal Schedule K-1. The partner or shareholder must report that interest income.

#### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on line 52, Form 40, and check the box for an ineligible withdrawal.

#### EDUCATOR EXPENSES

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

## PART B. SUBTRACTIONS

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

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

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

Enter the total of the NOL carryover and carryback amounts.

### LINE 2 STATE INCOME TAX REFUND

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

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

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

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

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

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

### LINE 4 INSULATION OF AN IDAHO RESIDENCE

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

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

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

### LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

# FORM 39R

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

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

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

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

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

**Lines a - d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2005, complete line d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

**Line 5e** Total your deduction on line 5e. Line 5e can't be more than \$5,000.

## LINE 6 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2008. Don't include amounts paid by your employer or excluded from taxable income .....
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year .....
3. Enter excluded benefits from Part III of Form 2441, or Form 1040A, Schedule 2 .....
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction .....
5. Enter your earned income .....
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 .....
7. Enter the smallest of line 1, 4, 5, or 6 here and on line 6, Form 39R, Part B .....

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

## LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

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

Exempt payments from the Railroad Retirement Board include:

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

Enter the taxable amount of Social Security benefits shown on your federal Form 1040, line 20b, or Form 1040A, line 14b. Don't enter the amount reported on line 23, Form 1040, or line 14a, Form 1040A.

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

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

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

## LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

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

- **Civil Service Employees:** Retirement annuities paid by the Civil Service Retirement System to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. Retirement annuities paid by the Federal Employees Retirement System don't qualify.
- **Idaho Firemen:** Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Tier I benefits paid under the Federal Railroad Retirement Act received by you and your spouse.

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

The maximum amounts that may be deducted for 2008 are:

### Married filing jointly:

- age 65 or older ..... \$39,330
- age 62 or older and disabled ..... \$39,330

### Single:

- age 65 or older ..... \$26,220
- age 62 or older and disabled ..... \$26,220

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

## LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

## FORM 39R

### LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

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

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

Complete Idaho Form CG to compute your capital gains deduction.

### LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

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

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

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

### LINE 12 ADOPTION EXPENSES

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

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

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

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

Interest earned on the account is included on line 13, but only if included on line 9, Form 40. Add your qualifying contributions to the interest earned on the account. Enter the name of the financial institution and your account number in the spaces provided.

### LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

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

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

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

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

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

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

Developmental disability means a chronic disability that:

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

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

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

# FORM 39R

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

## LINE 16 IDAHO LOTTERY WINNINGS

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

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

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

## LINE 18 HEALTH INSURANCE PREMIUMS

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

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

## LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

# FORM 39R

## LINE 20 WORKER'S COMPENSATION INSURANCE

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

## LINE 21 BONUS DEPRECIATION

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

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

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

## LINE 22 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions.

## LINE 23 TOTAL SUBTRACTIONS

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

## PART C. RETIREMENT BENEFITS DEDUCTION

Complete the worksheet and enter the amount from line 6 on line 8, Part B. See page 22 for qualified retirement benefits.

**LINE 2** Enter the amount of retirement benefits you (and your spouse) received under the Tier I Federal Railroad Retirement Act, Box 5 of your Forms RRB-1099.

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

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

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

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

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

- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho.

- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho.

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

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

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

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

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

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

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

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

If you didn't claim the \$1,000 deduction on line 15 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability, including yourself and your spouse. Refer to the instructions for line 15, Part B. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

You may claim this credit if your gross income is less than the filing requirement. File Form 40 and attach Form 39R to your return.

Only residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

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

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

**LINE 4** Enter the total on line 46, 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 isn't taxed on your federal return.

Column B: Enter the amount in Column A earned while an Idaho resident or part-year resident. Include any amounts passed through from S corporations, partnerships, trusts, and estates.

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

### LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

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

### LINE 3 OTHER ADDITIONS

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

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

### NET OPERATING LOSS (NOL) CARRYFORWARD

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

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

### CAPITAL LOSS CARRYFORWARD

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

Column B: Make no entry in Column B.

### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

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

### PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A 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 isn't included on a federal Schedule K-1. The partner/shareholder must report that interest income on this line.

### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

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

### EDUCATOR EXPENSES

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

## PART B. SUBTRACTIONS

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

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

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

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

### LINE 2 STATE INCOME TAX REFUND

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

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

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

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

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

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government

# FORM 39NR

securities, you may deduct the portion of the interest earned that is attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

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

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

## LINE 4 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2008. Don't include amounts paid by your employer ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year ..... \_\_\_\_\_
3. Enter excluded benefits from Part III, Form 2441, or Form 1040A, Schedule 2 ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of line 1, 4, 5, or 6 here and on line 4, Part B, Column A, Form 39NR ..... \_\_\_\_\_
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources ..... \_\_\_\_\_
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... \_\_\_\_\_
10. Divide line 8 by line 9. (Can't exceed 100%) ..... %
11. Multiply line 7 by line 10. Enter this amount here and on line 4, Part B, Column B, Form 39NR ..... \_\_\_\_\_

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

## LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

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

Exempt payments from the Railroad Retirement Board include:

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

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

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

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

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

## LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

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

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

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

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

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

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

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you have been called into full-time duty for 120 days or more. If you are a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 7.

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

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

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

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

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

## LINE 10 ADOPTION EXPENSES

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

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

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

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

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

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

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

Developmental disability means a chronic disability which:

- 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
- 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

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

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

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

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

## LINE 12 IDAHO LOTTERY WINNINGS

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

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

Column A: Don't enter anything in Column A.

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

## LINE 14 WORKER'S COMPENSATION INSURANCE

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

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

## LINE 15 PARTNERS AND SHAREHOLDERS

Column A: 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 isn't taxable for Idaho purposes but is included on the federal Schedule K-1. The partner/shareholder may deduct that interest income here.

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

## LINE 16 INSULATION OF IDAHO RESIDENCE

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

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

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

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

## LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

Columns A and B: Enter the fair market value of technological equipment donated to a public 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 can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

## LINE 18 HEALTH INSURANCE PREMIUMS

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

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

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

## LINE 19 LONG-TERM CARE INSURANCE

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

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

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

- Basic Medicare supplement,
- Basic hospital expense,

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

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

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

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

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

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

Qualifying devices include:

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

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

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

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

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

**LINE 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2005, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

## LINE 22 RETIREMENT BENEFITS DEDUCTION

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

Only the following are qualified retirement benefits:

- **Civil Service Employees:** Retirement annuities paid by the Civil Service Retirement System to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. Retirement annuities paid by the Federal Employees Retirement System don't qualify.
- **Idaho Firemen:** Retirement benefits paid from the firemen's retirement fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

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

The maximum amounts that may be deducted for 2008 are:

### Married filing jointly:

- age 65 or older ..... \$39,330
- age 62 or older and disabled ..... \$39,330

### Single:

- age 65 or older ..... \$26,220
- age 62 or older and disabled ..... \$26,220

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

**LINE 22a** Enter \$39,330 or \$26,220, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

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

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

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

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

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

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

## LINE 23 NONRESIDENT MILITARY PAY

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

## LINE 24 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus

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

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

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

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

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

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

If you are a partner in a partnership or shareholder in an S corporation that has Idaho source income, include your share of the depreciation adjustment that is sourced to Idaho.

## LINE 25 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions.

## LINE 26 TOTAL SUBTRACTIONS

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

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

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

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

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

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

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

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

**LINE 2** Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and

subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

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

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

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

**LINE 5** Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

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

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

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

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

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

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

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

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

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

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

## FORM 39NR

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

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

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

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

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

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

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

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

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

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

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

# FORM 44

## IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

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

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

### PART I. BUSINESS INCOME TAX CREDITS

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

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

- Broadband equipment investment credit
- Incentive investment tax credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- \$30,000
- 20% of the cost to purchase qualified equipment plus the amount of credit carried forward, or
- tax available:
  - If filing Form 40, the tax on line 22 less the amounts on lines 24, 25, 26, and Form 44, Part I, line 1
  - If filing Form 43, the tax on line 45 less the amounts on lines 46, 47, 48, and Form 44, Part I, line 1

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

#### LINE 3 PROMOTER SPONSORED EVENT CREDIT

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

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

- \$1 for each temporary permit issued during the tax year, or
- tax available:
  - If filing Form 40, the tax on line 22 less the amounts on lines 24, 25, 26, and Form 44, Part I, lines 1 and 2
  - If filing Form 43, the tax on line 45 less the amounts on lines 46, 47, 48, and Form 44, Part I, lines 1 and 2

#### LINE 4 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees.

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

**Carryover:** Enter the amount of credit carryover to future years as computed on Form 55, Part III, line 32.

#### LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

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

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

#### LINE 6 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

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

#### LINE 7 INCENTIVE INVESTMENT TAX CREDIT

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

## FORM 44

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

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

### LINE 8 SMALL EMPLOYER INVESTMENT TAX CREDIT

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

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

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

### LINE 9 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

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

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

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

### LINE 10 SMALL EMPLOYER NEW JOBS TAX CREDIT

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

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

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

### LINE 11 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### LINE 6 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

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

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

# TAX TABLES

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

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

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 21, Form 40, or line 44, Form 43, is \$25,360. First, they find the \$25,350 - \$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,439. This is the tax amount they must write on line 22, Form 40, or line 45, Form 43.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
Your tax is --			
25,300	25,350	1,655	1,435
25,350	25,400	1,658	1,439
25,400	25,450	1,662	1,443

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b>		Your tax is --		<b>\$2,000</b>		Your tax is --		<b>\$4,000</b>		Your tax is --	
0	50	0	0	2,000	2,050	47	32	4,000	4,050	129	94
50	100	1	1	2,050	2,100	49	33	4,050	4,100	132	96
100	150	2	2	2,100	2,150	51	34	4,100	4,150	134	98
150	200	3	3	2,150	2,200	53	35	4,150	4,200	137	99
200	250	4	4	2,200	2,250	55	36	4,200	4,250	139	101
250	300	4	4	2,250	2,300	56	36	4,250	4,300	142	103
300	350	5	5	2,300	2,350	58	37	4,300	4,350	144	105
350	400	6	6	2,350	2,400	60	38	4,350	4,400	147	107
400	450	7	7	2,400	2,450	62	39	4,400	4,450	149	108
450	500	8	8	2,450	2,500	64	40	4,450	4,500	152	110
500	550	8	8	2,500	2,550	65	40	4,500	4,550	154	112
550	600	9	9	2,550	2,600	67	42	4,550	4,600	157	114
600	650	10	10	2,600	2,650	69	44	4,600	4,650	160	116
650	700	11	11	2,650	2,700	72	45	4,650	4,700	162	117
700	750	12	12	2,700	2,750	74	47	4,700	4,750	165	119
750	800	12	12	2,750	2,800	76	49	4,750	4,800	167	121
800	850	13	13	2,800	2,850	78	51	4,800	4,850	170	123
850	900	14	14	2,850	2,900	80	53	4,850	4,900	172	125
900	950	15	15	2,900	2,950	82	54	4,900	4,950	175	126
950	1,000	16	16	2,950	3,000	84	56	4,950	5,000	177	128
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	86	58	5,000	5,050	180	130
1,050	1,100	17	17	3,050	3,100	88	60	5,050	5,100	183	132
1,100	1,150	18	18	3,100	3,150	90	62	5,100	5,150	185	134
1,150	1,200	19	19	3,150	3,200	92	63	5,150	5,200	188	136
1,200	1,250	20	20	3,200	3,250	94	65	5,200	5,250	192	138
1,250	1,300	20	20	3,250	3,300	96	67	5,250	5,300	195	140
1,300	1,350	22	21	3,300	3,350	98	69	5,300	5,350	198	142
1,350	1,400	24	22	3,350	3,400	100	71	5,350	5,400	201	144
1,400	1,450	26	23	3,400	3,450	102	72	5,400	5,450	204	146
1,450	1,500	28	24	3,450	3,500	104	74	5,450	5,500	207	148
1,500	1,550	29	24	3,500	3,550	106	76	5,500	5,550	210	150
1,550	1,600	31	25	3,550	3,600	108	78	5,550	5,600	213	152
1,600	1,650	33	26	3,600	3,650	110	80	5,600	5,650	216	154
1,650	1,700	35	27	3,650	3,700	113	81	5,650	5,700	219	156
1,700	1,750	37	28	3,700	3,750	115	83	5,700	5,750	222	158
1,750	1,800	38	28	3,750	3,800	117	85	5,750	5,800	225	160
1,800	1,850	40	29	3,800	3,850	119	87	5,800	5,850	228	163
1,850	1,900	42	30	3,850	3,900	121	89	5,850	5,900	231	165
1,900	1,950	44	31	3,900	3,950	124	90	5,900	5,950	234	167
1,950	2,000	46	32	3,950	4,000	126	92	5,950	6,000	237	169

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b> Your tax is --				<b>\$9,000</b> Your tax is --				<b>\$12,000</b> Your tax is --			
6,000	6,050	240	171	9,000	9,050	450	308	12,000	12,050	670	479
6,050	6,100	243	173	9,050	9,100	454	310	12,050	12,100	674	482
6,100	6,150	246	175	9,100	9,150	457	313	12,100	12,150	678	485
6,150	6,200	249	177	9,150	9,200	461	315	12,150	12,200	682	488
6,200	6,250	253	179	9,200	9,250	464	318	12,200	12,250	685	491
6,250	6,300	256	181	9,250	9,300	468	320	12,250	12,300	689	494
6,300	6,350	259	183	9,300	9,350	471	323	12,300	12,350	693	497
6,350	6,400	262	185	9,350	9,400	475	325	12,350	12,400	696	500
6,400	6,450	265	187	9,400	9,450	478	328	12,400	12,450	700	504
6,450	6,500	269	189	9,450	9,500	482	331	12,450	12,500	704	507
6,500	6,550	272	191	9,500	9,550	485	333	12,500	12,550	707	510
6,550	6,600	276	193	9,550	9,600	489	336	12,550	12,600	711	513
6,600	6,650	280	195	9,600	9,650	493	338	12,600	12,650	715	516
6,650	6,700	283	197	9,650	9,700	497	341	12,650	12,700	719	519
6,700	6,750	287	199	9,700	9,750	500	343	12,700	12,750	722	522
6,750	6,800	290	201	9,750	9,800	504	346	12,750	12,800	726	525
6,800	6,850	294	204	9,800	9,850	508	348	12,800	12,850	730	529
6,850	6,900	297	206	9,850	9,900	511	351	12,850	12,900	733	533
6,900	6,950	301	208	9,900	9,950	515	354	12,900	12,950	737	536
6,950	7,000	304	210	9,950	10,000	519	356	12,950	13,000	741	540
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	308	212	10,000	10,050	522	359	13,000	13,050	744	543
7,050	7,100	312	214	10,050	10,100	526	361	13,050	13,100	748	547
7,100	7,150	315	216	10,100	10,150	530	364	13,100	13,150	752	550
7,150	7,200	319	218	10,150	10,200	534	366	13,150	13,200	756	554
7,200	7,250	322	220	10,200	10,250	537	369	13,200	13,250	759	557
7,250	7,300	326	222	10,250	10,300	541	372	13,250	13,300	763	561
7,300	7,350	329	224	10,300	10,350	545	375	13,300	13,350	767	564
7,350	7,400	333	226	10,350	10,400	548	378	13,350	13,400	770	568
7,400	7,450	336	228	10,400	10,450	552	382	13,400	13,450	774	572
7,450	7,500	340	230	10,450	10,500	556	385	13,450	13,500	778	575
7,500	7,550	343	232	10,500	10,550	559	388	13,500	13,550	781	579
7,550	7,600	347	234	10,550	10,600	563	391	13,550	13,600	785	582
7,600	7,650	351	236	10,600	10,650	567	394	13,600	13,650	789	586
7,650	7,700	354	239	10,650	10,700	571	397	13,650	13,700	793	589
7,700	7,750	358	241	10,700	10,750	574	400	13,700	13,750	796	593
7,750	7,800	361	244	10,750	10,800	578	403	13,750	13,800	800	596
7,800	7,850	365	246	10,800	10,850	582	406	13,800	13,850	804	600
7,850	7,900	368	249	10,850	10,900	585	409	13,850	13,900	807	604
7,900	7,950	372	252	10,900	10,950	589	412	13,900	13,950	811	607
7,950	8,000	375	254	10,950	11,000	593	415	13,950	14,000	815	611
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	379	257	11,000	11,050	596	418	14,000	14,050	818	614
8,050	8,100	383	259	11,050	11,100	600	421	14,050	14,100	822	618
8,100	8,150	386	262	11,100	11,150	604	424	14,100	14,150	826	621
8,150	8,200	390	264	11,150	11,200	608	427	14,150	14,200	830	625
8,200	8,250	393	267	11,200	11,250	611	430	14,200	14,250	833	628
8,250	8,300	397	269	11,250	11,300	615	433	14,250	14,300	837	632
8,300	8,350	400	272	11,300	11,350	619	436	14,300	14,350	841	635
8,350	8,400	404	274	11,350	11,400	622	439	14,350	14,400	844	639
8,400	8,450	407	277	11,400	11,450	626	443	14,400	14,450	848	643
8,450	8,500	411	280	11,450	11,500	630	446	14,450	14,500	852	646
8,500	8,550	414	282	11,500	11,550	633	449	14,500	14,550	855	650
8,550	8,600	418	285	11,550	11,600	637	452	14,550	14,600	859	653
8,600	8,650	422	287	11,600	11,650	641	455	14,600	14,650	863	657
8,650	8,700	425	290	11,650	11,700	645	458	14,650	14,700	867	660
8,700	8,750	429	292	11,700	11,750	648	461	14,700	14,750	870	664
8,750	8,800	432	295	11,750	11,800	652	464	14,750	14,800	874	667
8,800	8,850	436	297	11,800	11,850	656	467	14,800	14,850	878	671
8,850	8,900	439	300	11,850	11,900	659	470	14,850	14,900	881	675
8,900	8,950	443	303	11,900	11,950	663	473	14,900	14,950	885	678
8,950	9,000	446	305	11,950	12,000	667	476	14,950	15,000	889	682

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$15,000</b> Your tax is --				<b>\$18,000</b> Your tax is --				<b>\$21,000</b> Your tax is --			
15,000	15,050	892	685	18,000	18,050	1,114	898	21,000	21,050	1,336	1,117
15,050	15,100	896	689	18,050	18,100	1,118	902	21,050	21,100	1,340	1,121
15,100	15,150	900	692	18,100	18,150	1,122	905	21,100	21,150	1,344	1,124
15,150	15,200	904	696	18,150	18,200	1,126	909	21,150	21,200	1,348	1,128
15,200	15,250	907	699	18,200	18,250	1,129	912	21,200	21,250	1,351	1,132
15,250	15,300	911	703	18,250	18,300	1,133	916	21,250	21,300	1,355	1,136
15,300	15,350	915	706	18,300	18,350	1,137	919	21,300	21,350	1,359	1,139
15,350	15,400	918	710	18,350	18,400	1,140	923	21,350	21,400	1,362	1,143
15,400	15,450	922	714	18,400	18,450	1,144	927	21,400	21,450	1,366	1,147
15,450	15,500	926	717	18,450	18,500	1,148	930	21,450	21,500	1,370	1,150
15,500	15,550	929	721	18,500	18,550	1,151	934	21,500	21,550	1,373	1,154
15,550	15,600	933	724	18,550	18,600	1,155	937	21,550	21,600	1,377	1,158
15,600	15,650	937	728	18,600	18,650	1,159	941	21,600	21,650	1,381	1,161
15,650	15,700	941	731	18,650	18,700	1,163	944	21,650	21,700	1,385	1,165
15,700	15,750	944	735	18,700	18,750	1,166	948	21,700	21,750	1,388	1,169
15,750	15,800	948	738	18,750	18,800	1,170	951	21,750	21,800	1,392	1,173
15,800	15,850	952	742	18,800	18,850	1,174	955	21,800	21,850	1,396	1,176
15,850	15,900	955	746	18,850	18,900	1,177	959	21,850	21,900	1,399	1,180
15,900	15,950	959	749	18,900	18,950	1,181	962	21,900	21,950	1,403	1,184
15,950	16,000	963	753	18,950	19,000	1,185	966	21,950	22,000	1,407	1,187
<b>\$16,000</b> Your tax is --				<b>\$19,000</b> Your tax is --				<b>\$22,000</b> Your tax is --			
16,000	16,050	966	756	19,000	19,050	1,188	969	22,000	22,050	1,410	1,191
16,050	16,100	970	760	19,050	19,100	1,192	973	22,050	22,100	1,414	1,195
16,100	16,150	974	763	19,100	19,150	1,196	976	22,100	22,150	1,418	1,198
16,150	16,200	978	767	19,150	19,200	1,200	980	22,150	22,200	1,422	1,202
16,200	16,250	981	770	19,200	19,250	1,203	984	22,200	22,250	1,425	1,206
16,250	16,300	985	774	19,250	19,300	1,207	988	22,250	22,300	1,429	1,210
16,300	16,350	989	777	19,300	19,350	1,211	991	22,300	22,350	1,433	1,213
16,350	16,400	992	781	19,350	19,400	1,214	995	22,350	22,400	1,436	1,217
16,400	16,450	996	785	19,400	19,450	1,218	999	22,400	22,450	1,440	1,221
16,450	16,500	1,000	788	19,450	19,500	1,222	1,002	22,450	22,500	1,444	1,224
16,500	16,550	1,003	792	19,500	19,550	1,225	1,006	22,500	22,550	1,447	1,228
16,550	16,600	1,007	795	19,550	19,600	1,229	1,010	22,550	22,600	1,451	1,232
16,600	16,650	1,011	799	19,600	19,650	1,233	1,013	22,600	22,650	1,455	1,235
16,650	16,700	1,015	802	19,650	19,700	1,237	1,017	22,650	22,700	1,459	1,239
16,700	16,750	1,018	806	19,700	19,750	1,240	1,021	22,700	22,750	1,462	1,243
16,750	16,800	1,022	809	19,750	19,800	1,244	1,025	22,750	22,800	1,466	1,247
16,800	16,850	1,026	813	19,800	19,850	1,248	1,028	22,800	22,850	1,470	1,250
16,850	16,900	1,029	817	19,850	19,900	1,251	1,032	22,850	22,900	1,473	1,254
16,900	16,950	1,033	820	19,900	19,950	1,255	1,036	22,900	22,950	1,477	1,258
16,950	17,000	1,037	824	19,950	20,000	1,259	1,039	22,950	23,000	1,481	1,261
<b>\$17,000</b> Your tax is --				<b>\$20,000</b> Your tax is --				<b>\$23,000</b> Your tax is --			
17,000	17,050	1,040	827	20,000	20,050	1,262	1,043	23,000	23,050	1,484	1,265
17,050	17,100	1,044	831	20,050	20,100	1,266	1,047	23,050	23,100	1,488	1,269
17,100	17,150	1,048	834	20,100	20,150	1,270	1,050	23,100	23,150	1,492	1,272
17,150	17,200	1,052	838	20,150	20,200	1,274	1,054	23,150	23,200	1,496	1,276
17,200	17,250	1,055	841	20,200	20,250	1,277	1,058	23,200	23,250	1,499	1,280
17,250	17,300	1,059	845	20,250	20,300	1,281	1,062	23,250	23,300	1,503	1,284
17,300	17,350	1,063	848	20,300	20,350	1,285	1,065	23,300	23,350	1,507	1,287
17,350	17,400	1,066	852	20,350	20,400	1,288	1,069	23,350	23,400	1,510	1,291
17,400	17,450	1,070	856	20,400	20,450	1,292	1,073	23,400	23,450	1,514	1,295
17,450	17,500	1,074	859	20,450	20,500	1,296	1,076	23,450	23,500	1,518	1,298
17,500	17,550	1,077	863	20,500	20,550	1,299	1,080	23,500	23,550	1,521	1,302
17,550	17,600	1,081	866	20,550	20,600	1,303	1,084	23,550	23,600	1,525	1,306
17,600	17,650	1,085	870	20,600	20,650	1,307	1,087	23,600	23,650	1,529	1,309
17,650	17,700	1,089	873	20,650	20,700	1,311	1,091	23,650	23,700	1,533	1,313
17,700	17,750	1,092	877	20,700	20,750	1,314	1,095	23,700	23,750	1,536	1,317
17,750	17,800	1,096	880	20,750	20,800	1,318	1,099	23,750	23,800	1,540	1,321
17,800	17,850	1,100	884	20,800	20,850	1,322	1,102	23,800	23,850	1,544	1,324
17,850	17,900	1,103	888	20,850	20,900	1,325	1,106	23,850	23,900	1,547	1,328
17,900	17,950	1,107	891	20,900	20,950	1,329	1,110	23,900	23,950	1,551	1,332
17,950	18,000	1,111	895	20,950	21,000	1,333	1,113	23,950	24,000	1,555	1,335

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,558	1,339	27,000	27,050	1,787	1,561	30,000	30,050	2,021	1,783
24,050	24,100	1,562	1,343	27,050	27,100	1,791	1,565	30,050	30,100	2,025	1,787
24,100	24,150	1,566	1,346	27,100	27,150	1,795	1,568	30,100	30,150	2,029	1,790
24,150	24,200	1,570	1,350	27,150	27,200	1,798	1,572	30,150	30,200	2,032	1,794
24,200	24,250	1,573	1,354	27,200	27,250	1,802	1,576	30,200	30,250	2,036	1,798
24,250	24,300	1,577	1,358	27,250	27,300	1,806	1,580	30,250	30,300	2,040	1,802
24,300	24,350	1,581	1,361	27,300	27,350	1,810	1,583	30,300	30,350	2,044	1,805
24,350	24,400	1,584	1,365	27,350	27,400	1,814	1,587	30,350	30,400	2,048	1,809
24,400	24,450	1,588	1,369	27,400	27,450	1,818	1,591	30,400	30,450	2,052	1,813
24,450	24,500	1,592	1,372	27,450	27,500	1,822	1,594	30,450	30,500	2,056	1,816
24,500	24,550	1,595	1,376	27,500	27,550	1,826	1,598	30,500	30,550	2,060	1,820
24,550	24,600	1,599	1,380	27,550	27,600	1,830	1,602	30,550	30,600	2,064	1,824
24,600	24,650	1,603	1,383	27,600	27,650	1,834	1,605	30,600	30,650	2,068	1,827
24,650	24,700	1,607	1,387	27,650	27,700	1,837	1,609	30,650	30,700	2,071	1,831
24,700	24,750	1,610	1,391	27,700	27,750	1,841	1,613	30,700	30,750	2,075	1,835
24,750	24,800	1,614	1,395	27,750	27,800	1,845	1,617	30,750	30,800	2,079	1,839
24,800	24,850	1,618	1,398	27,800	27,850	1,849	1,620	30,800	30,850	2,083	1,842
24,850	24,900	1,621	1,402	27,850	27,900	1,853	1,624	30,850	30,900	2,087	1,846
24,900	24,950	1,625	1,406	27,900	27,950	1,857	1,628	30,900	30,950	2,091	1,850
24,950	25,000	1,629	1,409	27,950	28,000	1,861	1,631	30,950	31,000	2,095	1,853
<b>\$25,000</b>				<b>\$28,000</b>				<b>\$31,000</b>			
25,000	25,050	1,632	1,413	28,000	28,050	1,865	1,635	31,000	31,050	2,099	1,857
25,050	25,100	1,636	1,417	28,050	28,100	1,869	1,639	31,050	31,100	2,103	1,861
25,100	25,150	1,640	1,420	28,100	28,150	1,873	1,642	31,100	31,150	2,107	1,864
25,150	25,200	1,644	1,424	28,150	28,200	1,876	1,646	31,150	31,200	2,110	1,868
25,200	25,250	1,647	1,428	28,200	28,250	1,880	1,650	31,200	31,250	2,114	1,872
25,250	25,300	1,651	1,432	28,250	28,300	1,884	1,654	31,250	31,300	2,118	1,876
25,300	25,350	1,655	1,435	28,300	28,350	1,888	1,657	31,300	31,350	2,122	1,879
25,350	25,400	1,658	1,439	28,350	28,400	1,892	1,661	31,350	31,400	2,126	1,883
25,400	25,450	1,662	1,443	28,400	28,450	1,896	1,665	31,400	31,450	2,130	1,887
25,450	25,500	1,666	1,446	28,450	28,500	1,900	1,668	31,450	31,500	2,134	1,890
25,500	25,550	1,670	1,450	28,500	28,550	1,904	1,672	31,500	31,550	2,138	1,894
25,550	25,600	1,674	1,454	28,550	28,600	1,908	1,676	31,550	31,600	2,142	1,898
25,600	25,650	1,678	1,457	28,600	28,650	1,912	1,679	31,600	31,650	2,146	1,901
25,650	25,700	1,681	1,461	28,650	28,700	1,915	1,683	31,650	31,700	2,149	1,905
25,700	25,750	1,685	1,465	28,700	28,750	1,919	1,687	31,700	31,750	2,153	1,909
25,750	25,800	1,689	1,469	28,750	28,800	1,923	1,691	31,750	31,800	2,157	1,913
25,800	25,850	1,693	1,472	28,800	28,850	1,927	1,694	31,800	31,850	2,161	1,916
25,850	25,900	1,697	1,476	28,850	28,900	1,931	1,698	31,850	31,900	2,165	1,920
25,900	25,950	1,701	1,480	28,900	28,950	1,935	1,702	31,900	31,950	2,169	1,924
25,950	26,000	1,705	1,483	28,950	29,000	1,939	1,705	31,950	32,000	2,173	1,927
<b>\$26,000</b>				<b>\$29,000</b>				<b>\$32,000</b>			
26,000	26,050	1,709	1,487	29,000	29,050	1,943	1,709	32,000	32,050	2,177	1,931
26,050	26,100	1,713	1,491	29,050	29,100	1,947	1,713	32,050	32,100	2,181	1,935
26,100	26,150	1,717	1,494	29,100	29,150	1,951	1,716	32,100	32,150	2,185	1,938
26,150	26,200	1,720	1,498	29,150	29,200	1,954	1,720	32,150	32,200	2,188	1,942
26,200	26,250	1,724	1,502	29,200	29,250	1,958	1,724	32,200	32,250	2,192	1,946
26,250	26,300	1,728	1,506	29,250	29,300	1,962	1,728	32,250	32,300	2,196	1,950
26,300	26,350	1,732	1,509	29,300	29,350	1,966	1,731	32,300	32,350	2,200	1,953
26,350	26,400	1,736	1,513	29,350	29,400	1,970	1,735	32,350	32,400	2,204	1,957
26,400	26,450	1,740	1,517	29,400	29,450	1,974	1,739	32,400	32,450	2,208	1,961
26,450	26,500	1,744	1,520	29,450	29,500	1,978	1,742	32,450	32,500	2,212	1,964
26,500	26,550	1,748	1,524	29,500	29,550	1,982	1,746	32,500	32,550	2,216	1,968
26,550	26,600	1,752	1,528	29,550	29,600	1,986	1,750	32,550	32,600	2,220	1,972
26,600	26,650	1,756	1,531	29,600	29,650	1,990	1,753	32,600	32,650	2,224	1,975
26,650	26,700	1,759	1,535	29,650	29,700	1,993	1,757	32,650	32,700	2,227	1,979
26,700	26,750	1,763	1,539	29,700	29,750	1,997	1,761	32,700	32,750	2,231	1,983
26,750	26,800	1,767	1,543	29,750	29,800	2,001	1,765	32,750	32,800	2,235	1,987
26,800	26,850	1,771	1,546	29,800	29,850	2,005	1,768	32,800	32,850	2,239	1,990
26,850	26,900	1,775	1,550	29,850	29,900	2,009	1,772	32,850	32,900	2,243	1,994
26,900	26,950	1,779	1,554	29,900	29,950	2,013	1,776	32,900	32,950	2,247	1,998
26,950	27,000	1,783	1,557	29,950	30,000	2,017	1,779	32,950	33,000	2,251	2,001

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$33,000</b>		Your tax is --		<b>\$36,000</b>		Your tax is --		<b>\$39,000</b>		Your tax is --	
33,000	33,050	2,255	2,005	36,000	36,050	2,489	2,227	39,000	39,050	2,723	2,449
33,050	33,100	2,259	2,009	36,050	36,100	2,493	2,231	39,050	39,100	2,727	2,453
33,100	33,150	2,263	2,012	36,100	36,150	2,497	2,234	39,100	39,150	2,731	2,456
33,150	33,200	2,266	2,016	36,150	36,200	2,500	2,238	39,150	39,200	2,734	2,460
33,200	33,250	2,270	2,020	36,200	36,250	2,504	2,242	39,200	39,250	2,738	2,464
33,250	33,300	2,274	2,024	36,250	36,300	2,508	2,246	39,250	39,300	2,742	2,468
33,300	33,350	2,278	2,027	36,300	36,350	2,512	2,249	39,300	39,350	2,746	2,471
33,350	33,400	2,282	2,031	36,350	36,400	2,516	2,253	39,350	39,400	2,750	2,475
33,400	33,450	2,286	2,035	36,400	36,450	2,520	2,257	39,400	39,450	2,754	2,479
33,450	33,500	2,290	2,038	36,450	36,500	2,524	2,260	39,450	39,500	2,758	2,482
33,500	33,550	2,294	2,042	36,500	36,550	2,528	2,264	39,500	39,550	2,762	2,486
33,550	33,600	2,298	2,046	36,550	36,600	2,532	2,268	39,550	39,600	2,766	2,490
33,600	33,650	2,302	2,049	36,600	36,650	2,536	2,271	39,600	39,650	2,770	2,493
33,650	33,700	2,305	2,053	36,650	36,700	2,539	2,275	39,650	39,700	2,773	2,497
33,700	33,750	2,309	2,057	36,700	36,750	2,543	2,279	39,700	39,750	2,777	2,501
33,750	33,800	2,313	2,061	36,750	36,800	2,547	2,283	39,750	39,800	2,781	2,505
33,800	33,850	2,317	2,064	36,800	36,850	2,551	2,286	39,800	39,850	2,785	2,508
33,850	33,900	2,321	2,068	36,850	36,900	2,555	2,290	39,850	39,900	2,789	2,512
33,900	33,950	2,325	2,072	36,900	36,950	2,559	2,294	39,900	39,950	2,793	2,516
33,950	34,000	2,329	2,075	36,950	37,000	2,563	2,297	39,950	40,000	2,797	2,519
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,333	2,079	37,000	37,050	2,567	2,301	40,000	40,050	2,801	2,523
34,050	34,100	2,337	2,083	37,050	37,100	2,571	2,305	40,050	40,100	2,805	2,527
34,100	34,150	2,341	2,086	37,100	37,150	2,575	2,308	40,100	40,150	2,809	2,530
34,150	34,200	2,344	2,090	37,150	37,200	2,578	2,312	40,150	40,200	2,812	2,534
34,200	34,250	2,348	2,094	37,200	37,250	2,582	2,316	40,200	40,250	2,816	2,538
34,250	34,300	2,352	2,098	37,250	37,300	2,586	2,320	40,250	40,300	2,820	2,542
34,300	34,350	2,356	2,101	37,300	37,350	2,590	2,323	40,300	40,350	2,824	2,545
34,350	34,400	2,360	2,105	37,350	37,400	2,594	2,327	40,350	40,400	2,828	2,549
34,400	34,450	2,364	2,109	37,400	37,450	2,598	2,331	40,400	40,450	2,832	2,553
34,450	34,500	2,368	2,112	37,450	37,500	2,602	2,334	40,450	40,500	2,836	2,556
34,500	34,550	2,372	2,116	37,500	37,550	2,606	2,338	40,500	40,550	2,840	2,560
34,550	34,600	2,376	2,120	37,550	37,600	2,610	2,342	40,550	40,600	2,844	2,564
34,600	34,650	2,380	2,123	37,600	37,650	2,614	2,345	40,600	40,650	2,848	2,567
34,650	34,700	2,383	2,127	37,650	37,700	2,617	2,349	40,650	40,700	2,851	2,571
34,700	34,750	2,387	2,131	37,700	37,750	2,621	2,353	40,700	40,750	2,855	2,575
34,750	34,800	2,391	2,135	37,750	37,800	2,625	2,357	40,750	40,800	2,859	2,579
34,800	34,850	2,395	2,138	37,800	37,850	2,629	2,360	40,800	40,850	2,863	2,582
34,850	34,900	2,399	2,142	37,850	37,900	2,633	2,364	40,850	40,900	2,867	2,586
34,900	34,950	2,403	2,146	37,900	37,950	2,637	2,368	40,900	40,950	2,871	2,590
34,950	35,000	2,407	2,149	37,950	38,000	2,641	2,371	40,950	41,000	2,875	2,593
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,411	2,153	38,000	38,050	2,645	2,375	41,000	41,050	2,879	2,597
35,050	35,100	2,415	2,157	38,050	38,100	2,649	2,379	41,050	41,100	2,883	2,601
35,100	35,150	2,419	2,160	38,100	38,150	2,653	2,382	41,100	41,150	2,887	2,604
35,150	35,200	2,422	2,164	38,150	38,200	2,656	2,386	41,150	41,200	2,890	2,608
35,200	35,250	2,426	2,168	38,200	38,250	2,660	2,390	41,200	41,250	2,894	2,612
35,250	35,300	2,430	2,172	38,250	38,300	2,664	2,394	41,250	41,300	2,898	2,616
35,300	35,350	2,434	2,175	38,300	38,350	2,668	2,397	41,300	41,350	2,902	2,619
35,350	35,400	2,438	2,179	38,350	38,400	2,672	2,401	41,350	41,400	2,906	2,623
35,400	35,450	2,442	2,183	38,400	38,450	2,676	2,405	41,400	41,450	2,910	2,627
35,450	35,500	2,446	2,186	38,450	38,500	2,680	2,408	41,450	41,500	2,914	2,630
35,500	35,550	2,450	2,190	38,500	38,550	2,684	2,412	41,500	41,550	2,918	2,634
35,550	35,600	2,454	2,194	38,550	38,600	2,688	2,416	41,550	41,600	2,922	2,638
35,600	35,650	2,458	2,197	38,600	38,650	2,692	2,419	41,600	41,650	2,926	2,641
35,650	35,700	2,461	2,201	38,650	38,700	2,695	2,423	41,650	41,700	2,929	2,645
35,700	35,750	2,465	2,205	38,700	38,750	2,699	2,427	41,700	41,750	2,933	2,649
35,750	35,800	2,469	2,209	38,750	38,800	2,703	2,431	41,750	41,800	2,937	2,653
35,800	35,850	2,473	2,212	38,800	38,850	2,707	2,434	41,800	41,850	2,941	2,656
35,850	35,900	2,477	2,216	38,850	38,900	2,711	2,438	41,850	41,900	2,945	2,660
35,900	35,950	2,481	2,220	38,900	38,950	2,715	2,442	41,900	41,950	2,949	2,664
35,950	36,000	2,485	2,223	38,950	39,000	2,719	2,445	41,950	42,000	2,953	2,667

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$42,000</b> Your tax is --				<b>\$45,000</b> Your tax is --				<b>\$48,000</b> Your tax is --			
42,000	42,050	2,957	2,671	45,000	45,050	3,191	2,893	48,000	48,050	3,425	3,115
42,050	42,100	2,961	2,675	45,050	45,100	3,195	2,897	48,050	48,100	3,429	3,119
42,100	42,150	2,965	2,678	45,100	45,150	3,199	2,900	48,100	48,150	3,433	3,122
42,150	42,200	2,968	2,682	45,150	45,200	3,202	2,904	48,150	48,200	3,436	3,126
42,200	42,250	2,972	2,686	45,200	45,250	3,206	2,908	48,200	48,250	3,440	3,130
42,250	42,300	2,976	2,690	45,250	45,300	3,210	2,912	48,250	48,300	3,444	3,134
42,300	42,350	2,980	2,693	45,300	45,350	3,214	2,915	48,300	48,350	3,448	3,137
42,350	42,400	2,984	2,697	45,350	45,400	3,218	2,919	48,350	48,400	3,452	3,141
42,400	42,450	2,988	2,701	45,400	45,450	3,222	2,923	48,400	48,450	3,456	3,145
42,450	42,500	2,992	2,704	45,450	45,500	3,226	2,926	48,450	48,500	3,460	3,148
42,500	42,550	2,996	2,708	45,500	45,550	3,230	2,930	48,500	48,550	3,464	3,152
42,550	42,600	3,000	2,712	45,550	45,600	3,234	2,934	48,550	48,600	3,468	3,156
42,600	42,650	3,004	2,715	45,600	45,650	3,238	2,937	48,600	48,650	3,472	3,159
42,650	42,700	3,007	2,719	45,650	45,700	3,241	2,941	48,650	48,700	3,475	3,163
42,700	42,750	3,011	2,723	45,700	45,750	3,245	2,945	48,700	48,750	3,479	3,167
42,750	42,800	3,015	2,727	45,750	45,800	3,249	2,949	48,750	48,800	3,483	3,171
42,800	42,850	3,019	2,730	45,800	45,850	3,253	2,952	48,800	48,850	3,487	3,174
42,850	42,900	3,023	2,734	45,850	45,900	3,257	2,956	48,850	48,900	3,491	3,178
42,900	42,950	3,027	2,738	45,900	45,950	3,261	2,960	48,900	48,950	3,495	3,182
42,950	43,000	3,031	2,741	45,950	46,000	3,265	2,963	48,950	49,000	3,499	3,185
<b>\$43,000</b>				<b>\$46,000</b>				<b>\$49,000</b>			
43,000	43,050	3,035	2,745	46,000	46,050	3,269	2,967	49,000	49,050	3,503	3,189
43,050	43,100	3,039	2,749	46,050	46,100	3,273	2,971	49,050	49,100	3,507	3,193
43,100	43,150	3,043	2,752	46,100	46,150	3,277	2,974	49,100	49,150	3,511	3,196
43,150	43,200	3,046	2,756	46,150	46,200	3,280	2,978	49,150	49,200	3,514	3,200
43,200	43,250	3,050	2,760	46,200	46,250	3,284	2,982	49,200	49,250	3,518	3,204
43,250	43,300	3,054	2,764	46,250	46,300	3,288	2,986	49,250	49,300	3,522	3,208
43,300	43,350	3,058	2,767	46,300	46,350	3,292	2,989	49,300	49,350	3,526	3,211
43,350	43,400	3,062	2,771	46,350	46,400	3,296	2,993	49,350	49,400	3,530	3,215
43,400	43,450	3,066	2,775	46,400	46,450	3,300	2,997	49,400	49,450	3,534	3,219
43,450	43,500	3,070	2,778	46,450	46,500	3,304	3,000	49,450	49,500	3,538	3,222
43,500	43,550	3,074	2,782	46,500	46,550	3,308	3,004	49,500	49,550	3,542	3,226
43,550	43,600	3,078	2,786	46,550	46,600	3,312	3,008	49,550	49,600	3,546	3,230
43,600	43,650	3,082	2,789	46,600	46,650	3,316	3,011	49,600	49,650	3,550	3,233
43,650	43,700	3,085	2,793	46,650	46,700	3,319	3,015	49,650	49,700	3,553	3,237
43,700	43,750	3,089	2,797	46,700	46,750	3,323	3,019	49,700	49,750	3,557	3,241
43,750	43,800	3,093	2,801	46,750	46,800	3,327	3,023	49,750	49,800	3,561	3,245
43,800	43,850	3,097	2,804	46,800	46,850	3,331	3,026	49,800	49,850	3,565	3,248
43,850	43,900	3,101	2,808	46,850	46,900	3,335	3,030	49,850	49,900	3,569	3,252
43,900	43,950	3,105	2,812	46,900	46,950	3,339	3,034	49,900	49,950	3,573	3,256
43,950	44,000	3,109	2,815	46,950	47,000	3,343	3,037	49,950	50,000	3,577	3,259
<b>\$44,000</b>				<b>\$47,000</b>				<b>\$50,000</b>			
44,000	44,050	3,113	2,819	47,000	47,050	3,347	3,041	50,000	50,050	3,581	3,263
44,050	44,100	3,117	2,823	47,050	47,100	3,351	3,045	50,050	50,100	3,585	3,267
44,100	44,150	3,121	2,826	47,100	47,150	3,355	3,048	50,100	50,150	3,589	3,270
44,150	44,200	3,124	2,830	47,150	47,200	3,358	3,052	50,150	50,200	3,592	3,274
44,200	44,250	3,128	2,834	47,200	47,250	3,362	3,056	50,200	50,250	3,596	3,278
44,250	44,300	3,132	2,838	47,250	47,300	3,366	3,060	50,250	50,300	3,600	3,282
44,300	44,350	3,136	2,841	47,300	47,350	3,370	3,063	50,300	50,350	3,604	3,285
44,350	44,400	3,140	2,845	47,350	47,400	3,374	3,067	50,350	50,400	3,608	3,289
44,400	44,450	3,144	2,849	47,400	47,450	3,378	3,071	50,400	50,450	3,612	3,293
44,450	44,500	3,148	2,852	47,450	47,500	3,382	3,074	50,450	50,500	3,616	3,296
44,500	44,550	3,152	2,856	47,500	47,550	3,386	3,078	50,500	50,550	3,620	3,300
44,550	44,600	3,156	2,860	47,550	47,600	3,390	3,082	50,550	50,600	3,624	3,304
44,600	44,650	3,160	2,863	47,600	47,650	3,394	3,085	50,600	50,650	3,628	3,307
44,650	44,700	3,163	2,867	47,650	47,700	3,397	3,089	50,650	50,700	3,631	3,311
44,700	44,750	3,167	2,871	47,700	47,750	3,401	3,093	50,700	50,750	3,635	3,315
44,750	44,800	3,171	2,875	47,750	47,800	3,405	3,097	50,750	50,800	3,639	3,319
44,800	44,850	3,175	2,878	47,800	47,850	3,409	3,100	50,800	50,850	3,643	3,322
44,850	44,900	3,179	2,882	47,850	47,900	3,413	3,104	50,850	50,900	3,647	3,326
44,900	44,950	3,183	2,886	47,900	47,950	3,417	3,108	50,900	50,950	3,651	3,330
44,950	45,000	3,187	2,889	47,950	48,000	3,421	3,111	50,950	51,000	3,655	3,334

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,659	3,338	54,000	54,050	3,893	3,572	57,000	57,050	4,127	3,806
51,050	51,100	3,663	3,341	54,050	54,100	3,897	3,575	57,050	57,100	4,131	3,809
51,100	51,150	3,667	3,345	54,100	54,150	3,901	3,579	57,100	57,150	4,135	3,813
51,150	51,200	3,670	3,349	54,150	54,200	3,904	3,583	57,150	57,200	4,138	3,817
51,200	51,250	3,674	3,353	54,200	54,250	3,908	3,587	57,200	57,250	4,142	3,821
51,250	51,300	3,678	3,357	54,250	54,300	3,912	3,591	57,250	57,300	4,146	3,825
51,300	51,350	3,682	3,361	54,300	54,350	3,916	3,595	57,300	57,350	4,150	3,829
51,350	51,400	3,686	3,365	54,350	54,400	3,920	3,599	57,350	57,400	4,154	3,833
51,400	51,450	3,690	3,369	54,400	54,450	3,924	3,603	57,400	57,450	4,158	3,837
51,450	51,500	3,694	3,373	54,450	54,500	3,928	3,607	57,450	57,500	4,162	3,841
51,500	51,550	3,698	3,377	54,500	54,550	3,932	3,611	57,500	57,550	4,166	3,845
51,550	51,600	3,702	3,380	54,550	54,600	3,936	3,614	57,550	57,600	4,170	3,848
51,600	51,650	3,706	3,384	54,600	54,650	3,940	3,618	57,600	57,650	4,174	3,852
51,650	51,700	3,709	3,388	54,650	54,700	3,943	3,622	57,650	57,700	4,177	3,856
51,700	51,750	3,713	3,392	54,700	54,750	3,947	3,626	57,700	57,750	4,181	3,860
51,750	51,800	3,717	3,396	54,750	54,800	3,951	3,630	57,750	57,800	4,185	3,864
51,800	51,850	3,721	3,400	54,800	54,850	3,955	3,634	57,800	57,850	4,189	3,868
51,850	51,900	3,725	3,404	54,850	54,900	3,959	3,638	57,850	57,900	4,193	3,872
51,900	51,950	3,729	3,408	54,900	54,950	3,963	3,642	57,900	57,950	4,197	3,876
51,950	52,000	3,733	3,412	54,950	55,000	3,967	3,646	57,950	58,000	4,201	3,880
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,737	3,416	55,000	55,050	3,971	3,650	58,000	58,050	4,205	3,884
52,050	52,100	3,741	3,419	55,050	55,100	3,975	3,653	58,050	58,100	4,209	3,887
52,100	52,150	3,745	3,423	55,100	55,150	3,979	3,657	58,100	58,150	4,213	3,891
52,150	52,200	3,748	3,427	55,150	55,200	3,982	3,661	58,150	58,200	4,216	3,895
52,200	52,250	3,752	3,431	55,200	55,250	3,986	3,665	58,200	58,250	4,220	3,899
52,250	52,300	3,756	3,435	55,250	55,300	3,990	3,669	58,250	58,300	4,224	3,903
52,300	52,350	3,760	3,439	55,300	55,350	3,994	3,673	58,300	58,350	4,228	3,907
52,350	52,400	3,764	3,443	55,350	55,400	3,998	3,677	58,350	58,400	4,232	3,911
52,400	52,450	3,768	3,447	55,400	55,450	4,002	3,681	58,400	58,450	4,236	3,915
52,450	52,500	3,772	3,451	55,450	55,500	4,006	3,685	58,450	58,500	4,240	3,919
52,500	52,550	3,776	3,455	55,500	55,550	4,010	3,689	58,500	58,550	4,244	3,923
52,550	52,600	3,780	3,458	55,550	55,600	4,014	3,692	58,550	58,600	4,248	3,926
52,600	52,650	3,784	3,462	55,600	55,650	4,018	3,696	58,600	58,650	4,252	3,930
52,650	52,700	3,787	3,466	55,650	55,700	4,021	3,700	58,650	58,700	4,255	3,934
52,700	52,750	3,791	3,470	55,700	55,750	4,025	3,704	58,700	58,750	4,259	3,938
52,750	52,800	3,795	3,474	55,750	55,800	4,029	3,708	58,750	58,800	4,263	3,942
52,800	52,850	3,799	3,478	55,800	55,850	4,033	3,712	58,800	58,850	4,267	3,946
52,850	52,900	3,803	3,482	55,850	55,900	4,037	3,716	58,850	58,900	4,271	3,950
52,900	52,950	3,807	3,486	55,900	55,950	4,041	3,720	58,900	58,950	4,275	3,954
52,950	53,000	3,811	3,490	55,950	56,000	4,045	3,724	58,950	59,000	4,279	3,958
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,815	3,494	56,000	56,050	4,049	3,728	59,000	59,050	4,283	3,962
53,050	53,100	3,819	3,497	56,050	56,100	4,053	3,731	59,050	59,100	4,287	3,965
53,100	53,150	3,823	3,501	56,100	56,150	4,057	3,735	59,100	59,150	4,291	3,969
53,150	53,200	3,826	3,505	56,150	56,200	4,060	3,739	59,150	59,200	4,294	3,973
53,200	53,250	3,830	3,509	56,200	56,250	4,064	3,743	59,200	59,250	4,298	3,977
53,250	53,300	3,834	3,513	56,250	56,300	4,068	3,747	59,250	59,300	4,302	3,981
53,300	53,350	3,838	3,517	56,300	56,350	4,072	3,751	59,300	59,350	4,306	3,985
53,350	53,400	3,842	3,521	56,350	56,400	4,076	3,755	59,350	59,400	4,310	3,989
53,400	53,450	3,846	3,525	56,400	56,450	4,080	3,759	59,400	59,450	4,314	3,993
53,450	53,500	3,850	3,529	56,450	56,500	4,084	3,763	59,450	59,500	4,318	3,997
53,500	53,550	3,854	3,533	56,500	56,550	4,088	3,767	59,500	59,550	4,322	4,001
53,550	53,600	3,858	3,536	56,550	56,600	4,092	3,770	59,550	59,600	4,326	4,004
53,600	53,650	3,862	3,540	56,600	56,650	4,096	3,774	59,600	59,650	4,330	4,008
53,650	53,700	3,865	3,544	56,650	56,700	4,099	3,778	59,650	59,700	4,333	4,012
53,700	53,750	3,869	3,548	56,700	56,750	4,103	3,782	59,700	59,750	4,337	4,016
53,750	53,800	3,873	3,552	56,750	56,800	4,107	3,786	59,750	59,800	4,341	4,020
53,800	53,850	3,877	3,556	56,800	56,850	4,111	3,790	59,800	59,850	4,345	4,024
53,850	53,900	3,881	3,560	56,850	56,900	4,115	3,794	59,850	59,900	4,349	4,028
53,900	53,950	3,885	3,564	56,900	56,950	4,119	3,798	59,900	59,950	4,353	4,032
53,950	54,000	3,889	3,568	56,950	57,000	4,123	3,802	59,950	60,000	4,357	4,036

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$60,000</b>		Your tax is --		<b>\$63,000</b>		Your tax is --		<b>\$66,000</b>		Your tax is --	
60,000	60,050	4,361	4,040	63,000	63,050	4,595	4,274	66,000	66,050	4,829	4,508
60,050	60,100	4,365	4,043	63,050	63,100	4,599	4,277	66,050	66,100	4,833	4,511
60,100	60,150	4,369	4,047	63,100	63,150	4,603	4,281	66,100	66,150	4,837	4,515
60,150	60,200	4,372	4,051	63,150	63,200	4,606	4,285	66,150	66,200	4,840	4,519
60,200	60,250	4,376	4,055	63,200	63,250	4,610	4,289	66,200	66,250	4,844	4,523
60,250	60,300	4,380	4,059	63,250	63,300	4,614	4,293	66,250	66,300	4,848	4,527
60,300	60,350	4,384	4,063	63,300	63,350	4,618	4,297	66,300	66,350	4,852	4,531
60,350	60,400	4,388	4,067	63,350	63,400	4,622	4,301	66,350	66,400	4,856	4,535
60,400	60,450	4,392	4,071	63,400	63,450	4,626	4,305	66,400	66,450	4,860	4,539
60,450	60,500	4,396	4,075	63,450	63,500	4,630	4,309	66,450	66,500	4,864	4,543
60,500	60,550	4,400	4,079	63,500	63,550	4,634	4,313	66,500	66,550	4,868	4,547
60,550	60,600	4,404	4,082	63,550	63,600	4,638	4,316	66,550	66,600	4,872	4,550
60,600	60,650	4,408	4,086	63,600	63,650	4,642	4,320	66,600	66,650	4,876	4,554
60,650	60,700	4,411	4,090	63,650	63,700	4,645	4,324	66,650	66,700	4,879	4,558
60,700	60,750	4,415	4,094	63,700	63,750	4,649	4,328	66,700	66,750	4,883	4,562
60,750	60,800	4,419	4,098	63,750	63,800	4,653	4,332	66,750	66,800	4,887	4,566
60,800	60,850	4,423	4,102	63,800	63,850	4,657	4,336	66,800	66,850	4,891	4,570
60,850	60,900	4,427	4,106	63,850	63,900	4,661	4,340	66,850	66,900	4,895	4,574
60,900	60,950	4,431	4,110	63,900	63,950	4,665	4,344	66,900	66,950	4,899	4,578
60,950	61,000	4,435	4,114	63,950	64,000	4,669	4,348	66,950	67,000	4,903	4,582
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	4,439	4,118	64,000	64,050	4,673	4,352	67,000	67,050	4,907	4,586
61,050	61,100	4,443	4,121	64,050	64,100	4,677	4,355	67,050	67,100	4,911	4,589
61,100	61,150	4,447	4,125	64,100	64,150	4,681	4,359	67,100	67,150	4,915	4,593
61,150	61,200	4,450	4,129	64,150	64,200	4,684	4,363	67,150	67,200	4,918	4,597
61,200	61,250	4,454	4,133	64,200	64,250	4,688	4,367	67,200	67,250	4,922	4,601
61,250	61,300	4,458	4,137	64,250	64,300	4,692	4,371	67,250	67,300	4,926	4,605
61,300	61,350	4,462	4,141	64,300	64,350	4,696	4,375	67,300	67,350	4,930	4,609
61,350	61,400	4,466	4,145	64,350	64,400	4,700	4,379	67,350	67,400	4,934	4,613
61,400	61,450	4,470	4,149	64,400	64,450	4,704	4,383	67,400	67,450	4,938	4,617
61,450	61,500	4,474	4,153	64,450	64,500	4,708	4,387	67,450	67,500	4,942	4,621
61,500	61,550	4,478	4,157	64,500	64,550	4,712	4,391	67,500	67,550	4,946	4,625
61,550	61,600	4,482	4,160	64,550	64,600	4,716	4,394	67,550	67,600	4,950	4,628
61,600	61,650	4,486	4,164	64,600	64,650	4,720	4,398	67,600	67,650	4,954	4,632
61,650	61,700	4,489	4,168	64,650	64,700	4,723	4,402	67,650	67,700	4,957	4,636
61,700	61,750	4,493	4,172	64,700	64,750	4,727	4,406	67,700	67,750	4,961	4,640
61,750	61,800	4,497	4,176	64,750	64,800	4,731	4,410	67,750	67,800	4,965	4,644
61,800	61,850	4,501	4,180	64,800	64,850	4,735	4,414	67,800	67,850	4,969	4,648
61,850	61,900	4,505	4,184	64,850	64,900	4,739	4,418	67,850	67,900	4,973	4,652
61,900	61,950	4,509	4,188	64,900	64,950	4,743	4,422	67,900	67,950	4,977	4,656
61,950	62,000	4,513	4,192	64,950	65,000	4,747	4,426	67,950	68,000	4,981	4,660
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	4,517	4,196	65,000	65,050	4,751	4,430	68,000	68,050	4,985	4,664
62,050	62,100	4,521	4,199	65,050	65,100	4,755	4,433	68,050	68,100	4,989	4,667
62,100	62,150	4,525	4,203	65,100	65,150	4,759	4,437	68,100	68,150	4,993	4,671
62,150	62,200	4,528	4,207	65,150	65,200	4,762	4,441	68,150	68,200	4,996	4,675
62,200	62,250	4,532	4,211	65,200	65,250	4,766	4,445	68,200	68,250	5,000	4,679
62,250	62,300	4,536	4,215	65,250	65,300	4,770	4,449	68,250	68,300	5,004	4,683
62,300	62,350	4,540	4,219	65,300	65,350	4,774	4,453	68,300	68,350	5,008	4,687
62,350	62,400	4,544	4,223	65,350	65,400	4,778	4,457	68,350	68,400	5,012	4,691
62,400	62,450	4,548	4,227	65,400	65,450	4,782	4,461	68,400	68,450	5,016	4,695
62,450	62,500	4,552	4,231	65,450	65,500	4,786	4,465	68,450	68,500	5,020	4,699
62,500	62,550	4,556	4,235	65,500	65,550	4,790	4,469	68,500	68,550	5,024	4,703
62,550	62,600	4,560	4,238	65,550	65,600	4,794	4,472	68,550	68,600	5,028	4,706
62,600	62,650	4,564	4,242	65,600	65,650	4,798	4,476	68,600	68,650	5,032	4,710
62,650	62,700	4,567	4,246	65,650	65,700	4,801	4,480	68,650	68,700	5,035	4,714
62,700	62,750	4,571	4,250	65,700	65,750	4,805	4,484	68,700	68,750	5,039	4,718
62,750	62,800	4,575	4,254	65,750	65,800	4,809	4,488	68,750	68,800	5,043	4,722
62,800	62,850	4,579	4,258	65,800	65,850	4,813	4,492	68,800	68,850	5,047	4,726
62,850	62,900	4,583	4,262	65,850	65,900	4,817	4,496	68,850	68,900	5,051	4,730
62,900	62,950	4,587	4,266	65,900	65,950	4,821	4,500	68,900	68,950	5,055	4,734
62,950	63,000	4,591	4,270	65,950	66,000	4,825	4,504	68,950	69,000	5,059	4,738

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$69,000</b> Your tax is --				<b>\$72,000</b> Your tax is --				<b>\$75,000</b> Your tax is --			
69,000	69,050	5,063	4,742	72,000	72,050	5,297	4,976	75,000	75,050	5,531	5,210
69,050	69,100	5,067	4,745	72,050	72,100	5,301	4,979	75,050	75,100	5,535	5,213
69,100	69,150	5,071	4,749	72,100	72,150	5,305	4,983	75,100	75,150	5,539	5,217
69,150	69,200	5,074	4,753	72,150	72,200	5,308	4,987	75,150	75,200	5,542	5,221
69,200	69,250	5,078	4,757	72,200	72,250	5,312	4,991	75,200	75,250	5,546	5,225
69,250	69,300	5,082	4,761	72,250	72,300	5,316	4,995	75,250	75,300	5,550	5,229
69,300	69,350	5,086	4,765	72,300	72,350	5,320	4,999	75,300	75,350	5,554	5,233
69,350	69,400	5,090	4,769	72,350	72,400	5,324	5,003	75,350	75,400	5,558	5,237
69,400	69,450	5,094	4,773	72,400	72,450	5,328	5,007	75,400	75,450	5,562	5,241
69,450	69,500	5,098	4,777	72,450	72,500	5,332	5,011	75,450	75,500	5,566	5,245
69,500	69,550	5,102	4,781	72,500	72,550	5,336	5,015	75,500	75,550	5,570	5,249
69,550	69,600	5,106	4,784	72,550	72,600	5,340	5,018	75,550	75,600	5,574	5,252
69,600	69,650	5,110	4,788	72,600	72,650	5,344	5,022	75,600	75,650	5,578	5,256
69,650	69,700	5,113	4,792	72,650	72,700	5,347	5,026	75,650	75,700	5,581	5,260
69,700	69,750	5,117	4,796	72,700	72,750	5,351	5,030	75,700	75,750	5,585	5,264
69,750	69,800	5,121	4,800	72,750	72,800	5,355	5,034	75,750	75,800	5,589	5,268
69,800	69,850	5,125	4,804	72,800	72,850	5,359	5,038	75,800	75,850	5,593	5,272
69,850	69,900	5,129	4,808	72,850	72,900	5,363	5,042	75,850	75,900	5,597	5,276
69,900	69,950	5,133	4,812	72,900	72,950	5,367	5,046	75,900	75,950	5,601	5,280
69,950	70,000	5,137	4,816	72,950	73,000	5,371	5,050	75,950	76,000	5,605	5,284
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	5,141	4,820	73,000	73,050	5,375	5,054	76,000	76,050	5,609	5,288
70,050	70,100	5,145	4,823	73,050	73,100	5,379	5,057	76,050	76,100	5,613	5,291
70,100	70,150	5,149	4,827	73,100	73,150	5,383	5,061	76,100	76,150	5,617	5,295
70,150	70,200	5,152	4,831	73,150	73,200	5,386	5,065	76,150	76,200	5,620	5,299
70,200	70,250	5,156	4,835	73,200	73,250	5,390	5,069	76,200	76,250	5,624	5,303
70,250	70,300	5,160	4,839	73,250	73,300	5,394	5,073	76,250	76,300	5,628	5,307
70,300	70,350	5,164	4,843	73,300	73,350	5,398	5,077	76,300	76,350	5,632	5,311
70,350	70,400	5,168	4,847	73,350	73,400	5,402	5,081	76,350	76,400	5,636	5,315
70,400	70,450	5,172	4,851	73,400	73,450	5,406	5,085	76,400	76,450	5,640	5,319
70,450	70,500	5,176	4,855	73,450	73,500	5,410	5,089	76,450	76,500	5,644	5,323
70,500	70,550	5,180	4,859	73,500	73,550	5,414	5,093	76,500	76,550	5,648	5,327
70,550	70,600	5,184	4,862	73,550	73,600	5,418	5,096	76,550	76,600	5,652	5,330
70,600	70,650	5,188	4,866	73,600	73,650	5,422	5,100	76,600	76,650	5,656	5,334
70,650	70,700	5,191	4,870	73,650	73,700	5,425	5,104	76,650	76,700	5,659	5,338
70,700	70,750	5,195	4,874	73,700	73,750	5,429	5,108	76,700	76,750	5,663	5,342
70,750	70,800	5,199	4,878	73,750	73,800	5,433	5,112	76,750	76,800	5,667	5,346
70,800	70,850	5,203	4,882	73,800	73,850	5,437	5,116	76,800	76,850	5,671	5,350
70,850	70,900	5,207	4,886	73,850	73,900	5,441	5,120	76,850	76,900	5,675	5,354
70,900	70,950	5,211	4,890	73,900	73,950	5,445	5,124	76,900	76,950	5,679	5,358
70,950	71,000	5,215	4,894	73,950	74,000	5,449	5,128	76,950	77,000	5,683	5,362
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	5,219	4,898	74,000	74,050	5,453	5,132	77,000	77,050	5,687	5,366
71,050	71,100	5,223	4,901	74,050	74,100	5,457	5,135	77,050	77,100	5,691	5,369
71,100	71,150	5,227	4,905	74,100	74,150	5,461	5,139	77,100	77,150	5,695	5,373
71,150	71,200	5,230	4,909	74,150	74,200	5,464	5,143	77,150	77,200	5,698	5,377
71,200	71,250	5,234	4,913	74,200	74,250	5,468	5,147	77,200	77,250	5,702	5,381
71,250	71,300	5,238	4,917	74,250	74,300	5,472	5,151	77,250	77,300	5,706	5,385
71,300	71,350	5,242	4,921	74,300	74,350	5,476	5,155	77,300	77,350	5,710	5,389
71,350	71,400	5,246	4,925	74,350	74,400	5,480	5,159	77,350	77,400	5,714	5,393
71,400	71,450	5,250	4,929	74,400	74,450	5,484	5,163	77,400	77,450	5,718	5,397
71,450	71,500	5,254	4,933	74,450	74,500	5,488	5,167	77,450	77,500	5,722	5,401
71,500	71,550	5,258	4,937	74,500	74,550	5,492	5,171	77,500	77,550	5,726	5,405
71,550	71,600	5,262	4,940	74,550	74,600	5,496	5,174	77,550	77,600	5,730	5,408
71,600	71,650	5,266	4,944	74,600	74,650	5,500	5,178	77,600	77,650	5,734	5,412
71,650	71,700	5,269	4,948	74,650	74,700	5,503	5,182	77,650	77,700	5,737	5,416
71,700	71,750	5,273	4,952	74,700	74,750	5,507	5,186	77,700	77,750	5,741	5,420
71,750	71,800	5,277	4,956	74,750	74,800	5,511	5,190	77,750	77,800	5,745	5,424
71,800	71,850	5,281	4,960	74,800	74,850	5,515	5,194	77,800	77,850	5,749	5,428
71,850	71,900	5,285	4,964	74,850	74,900	5,519	5,198	77,850	77,900	5,753	5,432
71,900	71,950	5,289	4,968	74,900	74,950	5,523	5,202	77,900	77,950	5,757	5,436
71,950	72,000	5,293	4,972	74,950	75,000	5,527	5,206	77,950	78,000	5,761	5,440

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b> Your tax is --				<b>\$81,000</b> Your tax is --				<b>\$84,000</b> Your tax is --			
78,000	78,050	5,765	5,444	81,000	81,050	5,999	5,678	84,000	84,050	6,233	5,912
78,050	78,100	5,769	5,447	81,050	81,100	6,003	5,681	84,050	84,100	6,237	5,915
78,100	78,150	5,773	5,451	81,100	81,150	6,007	5,685	84,100	84,150	6,241	5,919
78,150	78,200	5,776	5,455	81,150	81,200	6,010	5,689	84,150	84,200	6,244	5,923
78,200	78,250	5,780	5,459	81,200	81,250	6,014	5,693	84,200	84,250	6,248	5,927
78,250	78,300	5,784	5,463	81,250	81,300	6,018	5,697	84,250	84,300	6,252	5,931
78,300	78,350	5,788	5,467	81,300	81,350	6,022	5,701	84,300	84,350	6,256	5,935
78,350	78,400	5,792	5,471	81,350	81,400	6,026	5,705	84,350	84,400	6,260	5,939
78,400	78,450	5,796	5,475	81,400	81,450	6,030	5,709	84,400	84,450	6,264	5,943
78,450	78,500	5,800	5,479	81,450	81,500	6,034	5,713	84,450	84,500	6,268	5,947
78,500	78,550	5,804	5,483	81,500	81,550	6,038	5,717	84,500	84,550	6,272	5,951
78,550	78,600	5,808	5,486	81,550	81,600	6,042	5,720	84,550	84,600	6,276	5,954
78,600	78,650	5,812	5,490	81,600	81,650	6,046	5,724	84,600	84,650	6,280	5,958
78,650	78,700	5,815	5,494	81,650	81,700	6,049	5,728	84,650	84,700	6,283	5,962
78,700	78,750	5,819	5,498	81,700	81,750	6,053	5,732	84,700	84,750	6,287	5,966
78,750	78,800	5,823	5,502	81,750	81,800	6,057	5,736	84,750	84,800	6,291	5,970
78,800	78,850	5,827	5,506	81,800	81,850	6,061	5,740	84,800	84,850	6,295	5,974
78,850	78,900	5,831	5,510	81,850	81,900	6,065	5,744	84,850	84,900	6,299	5,978
78,900	78,950	5,835	5,514	81,900	81,950	6,069	5,748	84,900	84,950	6,303	5,982
78,950	79,000	5,839	5,518	81,950	82,000	6,073	5,752	84,950	85,000	6,307	5,986
<b>\$79,000</b>				<b>\$82,000</b>				<b>\$85,000</b>			
79,000	79,050	5,843	5,522	82,000	82,050	6,077	5,756	85,000	85,050	6,311	5,990
79,050	79,100	5,847	5,525	82,050	82,100	6,081	5,759	85,050	85,100	6,315	5,993
79,100	79,150	5,851	5,529	82,100	82,150	6,085	5,763	85,100	85,150	6,319	5,997
79,150	79,200	5,854	5,533	82,150	82,200	6,088	5,767	85,150	85,200	6,322	6,001
79,200	79,250	5,858	5,537	82,200	82,250	6,092	5,771	85,200	85,250	6,326	6,005
79,250	79,300	5,862	5,541	82,250	82,300	6,096	5,775	85,250	85,300	6,330	6,009
79,300	79,350	5,866	5,545	82,300	82,350	6,100	5,779	85,300	85,350	6,334	6,013
79,350	79,400	5,870	5,549	82,350	82,400	6,104	5,783	85,350	85,400	6,338	6,017
79,400	79,450	5,874	5,553	82,400	82,450	6,108	5,787	85,400	85,450	6,342	6,021
79,450	79,500	5,878	5,557	82,450	82,500	6,112	5,791	85,450	85,500	6,346	6,025
79,500	79,550	5,882	5,561	82,500	82,550	6,116	5,795	85,500	85,550	6,350	6,029
79,550	79,600	5,886	5,564	82,550	82,600	6,120	5,798	85,550	85,600	6,354	6,032
79,600	79,650	5,890	5,568	82,600	82,650	6,124	5,802	85,600	85,650	6,358	6,036
79,650	79,700	5,893	5,572	82,650	82,700	6,127	5,806	85,650	85,700	6,361	6,040
79,700	79,750	5,897	5,576	82,700	82,750	6,131	5,810	85,700	85,750	6,365	6,044
79,750	79,800	5,901	5,580	82,750	82,800	6,135	5,814	85,750	85,800	6,369	6,048
79,800	79,850	5,905	5,584	82,800	82,850	6,139	5,818	85,800	85,850	6,373	6,052
79,850	79,900	5,909	5,588	82,850	82,900	6,143	5,822	85,850	85,900	6,377	6,056
79,900	79,950	5,913	5,592	82,900	82,950	6,147	5,826	85,900	85,950	6,381	6,060
79,950	80,000	5,917	5,596	82,950	83,000	6,151	5,830	85,950	86,000	6,385	6,064
<b>\$80,000</b>				<b>\$83,000</b>				<b>\$86,000</b>			
80,000	80,050	5,921	5,600	83,000	83,050	6,155	5,834	86,000	86,050	6,389	6,068
80,050	80,100	5,925	5,603	83,050	83,100	6,159	5,837	86,050	86,100	6,393	6,071
80,100	80,150	5,929	5,607	83,100	83,150	6,163	5,841	86,100	86,150	6,397	6,075
80,150	80,200	5,932	5,611	83,150	83,200	6,166	5,845	86,150	86,200	6,400	6,079
80,200	80,250	5,936	5,615	83,200	83,250	6,170	5,849	86,200	86,250	6,404	6,083
80,250	80,300	5,940	5,619	83,250	83,300	6,174	5,853	86,250	86,300	6,408	6,087
80,300	80,350	5,944	5,623	83,300	83,350	6,178	5,857	86,300	86,350	6,412	6,091
80,350	80,400	5,948	5,627	83,350	83,400	6,182	5,861	86,350	86,400	6,416	6,095
80,400	80,450	5,952	5,631	83,400	83,450	6,186	5,865	86,400	86,450	6,420	6,099
80,450	80,500	5,956	5,635	83,450	83,500	6,190	5,869	86,450	86,500	6,424	6,103
80,500	80,550	5,960	5,639	83,500	83,550	6,194	5,873	86,500	86,550	6,428	6,107
80,550	80,600	5,964	5,642	83,550	83,600	6,198	5,876	86,550	86,600	6,432	6,110
80,600	80,650	5,968	5,646	83,600	83,650	6,202	5,880	86,600	86,650	6,436	6,114
80,650	80,700	5,971	5,650	83,650	83,700	6,205	5,884	86,650	86,700	6,439	6,118
80,700	80,750	5,975	5,654	83,700	83,750	6,209	5,888	86,700	86,750	6,443	6,122
80,750	80,800	5,979	5,658	83,750	83,800	6,213	5,892	86,750	86,800	6,447	6,126
80,800	80,850	5,983	5,662	83,800	83,850	6,217	5,896	86,800	86,850	6,451	6,130
80,850	80,900	5,987	5,666	83,850	83,900	6,221	5,900	86,850	86,900	6,455	6,134
80,900	80,950	5,991	5,670	83,900	83,950	6,225	5,904	86,900	86,950	6,459	6,138
80,950	81,000	5,995	5,674	83,950	84,000	6,229	5,908	86,950	87,000	6,463	6,142

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b>		Your tax is --		<b>\$90,000</b>		Your tax is --		<b>\$93,000</b>		Your tax is --	
87,000	87,050	6,467	6,146	90,000	90,050	6,701	6,380	93,000	93,050	6,935	6,614
87,050	87,100	6,471	6,149	90,050	90,100	6,705	6,383	93,050	93,100	6,939	6,617
87,100	87,150	6,475	6,153	90,100	90,150	6,709	6,387	93,100	93,150	6,943	6,621
87,150	87,200	6,478	6,157	90,150	90,200	6,712	6,391	93,150	93,200	6,946	6,625
87,200	87,250	6,482	6,161	90,200	90,250	6,716	6,395	93,200	93,250	6,950	6,629
87,250	87,300	6,486	6,165	90,250	90,300	6,720	6,399	93,250	93,300	6,954	6,633
87,300	87,350	6,490	6,169	90,300	90,350	6,724	6,403	93,300	93,350	6,958	6,637
87,350	87,400	6,494	6,173	90,350	90,400	6,728	6,407	93,350	93,400	6,962	6,641
87,400	87,450	6,498	6,177	90,400	90,450	6,732	6,411	93,400	93,450	6,966	6,645
87,450	87,500	6,502	6,181	90,450	90,500	6,736	6,415	93,450	93,500	6,970	6,649
87,500	87,550	6,506	6,185	90,500	90,550	6,740	6,419	93,500	93,550	6,974	6,653
87,550	87,600	6,510	6,188	90,550	90,600	6,744	6,422	93,550	93,600	6,978	6,656
87,600	87,650	6,514	6,192	90,600	90,650	6,748	6,426	93,600	93,650	6,982	6,660
87,650	87,700	6,517	6,196	90,650	90,700	6,751	6,430	93,650	93,700	6,985	6,664
87,700	87,750	6,521	6,200	90,700	90,750	6,755	6,434	93,700	93,750	6,989	6,668
87,750	87,800	6,525	6,204	90,750	90,800	6,759	6,438	93,750	93,800	6,993	6,672
87,800	87,850	6,529	6,208	90,800	90,850	6,763	6,442	93,800	93,850	6,997	6,676
87,850	87,900	6,533	6,212	90,850	90,900	6,767	6,446	93,850	93,900	7,001	6,680
87,900	87,950	6,537	6,216	90,900	90,950	6,771	6,450	93,900	93,950	7,005	6,684
87,950	88,000	6,541	6,220	90,950	91,000	6,775	6,454	93,950	94,000	7,009	6,688
<b>\$88,000</b>		Your tax is --		<b>\$91,000</b>		Your tax is --		<b>\$94,000</b>		Your tax is --	
88,000	88,050	6,545	6,224	91,000	91,050	6,779	6,458	94,000	94,050	7,013	6,692
88,050	88,100	6,549	6,227	91,050	91,100	6,783	6,461	94,050	94,100	7,017	6,695
88,100	88,150	6,553	6,231	91,100	91,150	6,787	6,465	94,100	94,150	7,021	6,699
88,150	88,200	6,556	6,235	91,150	91,200	6,790	6,469	94,150	94,200	7,024	6,703
88,200	88,250	6,560	6,239	91,200	91,250	6,794	6,473	94,200	94,250	7,028	6,707
88,250	88,300	6,564	6,243	91,250	91,300	6,798	6,477	94,250	94,300	7,032	6,711
88,300	88,350	6,568	6,247	91,300	91,350	6,802	6,481	94,300	94,350	7,036	6,715
88,350	88,400	6,572	6,251	91,350	91,400	6,806	6,485	94,350	94,400	7,040	6,719
88,400	88,450	6,576	6,255	91,400	91,450	6,810	6,489	94,400	94,450	7,044	6,723
88,450	88,500	6,580	6,259	91,450	91,500	6,814	6,493	94,450	94,500	7,048	6,727
88,500	88,550	6,584	6,263	91,500	91,550	6,818	6,497	94,500	94,550	7,052	6,731
88,550	88,600	6,588	6,266	91,550	91,600	6,822	6,500	94,550	94,600	7,056	6,734
88,600	88,650	6,592	6,270	91,600	91,650	6,826	6,504	94,600	94,650	7,060	6,738
88,650	88,700	6,595	6,274	91,650	91,700	6,829	6,508	94,650	94,700	7,063	6,742
88,700	88,750	6,599	6,278	91,700	91,750	6,833	6,512	94,700	94,750	7,067	6,746
88,750	88,800	6,603	6,282	91,750	91,800	6,837	6,516	94,750	94,800	7,071	6,750
88,800	88,850	6,607	6,286	91,800	91,850	6,841	6,520	94,800	94,850	7,075	6,754
88,850	88,900	6,611	6,290	91,850	91,900	6,845	6,524	94,850	94,900	7,079	6,758
88,900	88,950	6,615	6,294	91,900	91,950	6,849	6,528	94,900	94,950	7,083	6,762
88,950	89,000	6,619	6,298	91,950	92,000	6,853	6,532	94,950	95,000	7,087	6,766
<b>\$89,000</b>		Your tax is --		<b>\$92,000</b>		Your tax is --		<b>\$95,000</b>		Your tax is --	
89,000	89,050	6,623	6,302	92,000	92,050	6,857	6,536	95,000	95,050	7,091	6,770
89,050	89,100	6,627	6,305	92,050	92,100	6,861	6,539	95,050	95,100	7,095	6,773
89,100	89,150	6,631	6,309	92,100	92,150	6,865	6,543	95,100	95,150	7,099	6,777
89,150	89,200	6,634	6,313	92,150	92,200	6,868	6,547	95,150	95,200	7,102	6,781
89,200	89,250	6,638	6,317	92,200	92,250	6,872	6,551	95,200	95,250	7,106	6,785
89,250	89,300	6,642	6,321	92,250	92,300	6,876	6,555	95,250	95,300	7,110	6,789
89,300	89,350	6,646	6,325	92,300	92,350	6,880	6,559	95,300	95,350	7,114	6,793
89,350	89,400	6,650	6,329	92,350	92,400	6,884	6,563	95,350	95,400	7,118	6,797
89,400	89,450	6,654	6,333	92,400	92,450	6,888	6,567	95,400	95,450	7,122	6,801
89,450	89,500	6,658	6,337	92,450	92,500	6,892	6,571	95,450	95,500	7,126	6,805
89,500	89,550	6,662	6,341	92,500	92,550	6,896	6,575	95,500	95,550	7,130	6,809
89,550	89,600	6,666	6,344	92,550	92,600	6,900	6,578	95,550	95,600	7,134	6,812
89,600	89,650	6,670	6,348	92,600	92,650	6,904	6,582	95,600	95,650	7,138	6,816
89,650	89,700	6,673	6,352	92,650	92,700	6,907	6,586	95,650	95,700	7,141	6,820
89,700	89,750	6,677	6,356	92,700	92,750	6,911	6,590	95,700	95,750	7,145	6,824
89,750	89,800	6,681	6,360	92,750	92,800	6,915	6,594	95,750	95,800	7,149	6,828
89,800	89,850	6,685	6,364	92,800	92,850	6,919	6,598	95,800	95,850	7,153	6,832
89,850	89,900	6,689	6,368	92,850	92,900	6,923	6,602	95,850	95,900	7,157	6,836
89,900	89,950	6,693	6,372	92,900	92,950	6,927	6,606	95,900	95,950	7,161	6,840
89,950	90,000	6,697	6,376	92,950	93,000	6,931	6,610	95,950	96,000	7,165	6,844

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

**Tax Tables** continued

If line 21, Form 40 or line 44, Form 43		And your filing status is		If line 21, Form 40 or line 44, Form 43		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$96,000</b> Your tax is --				<b>\$98,000</b> Your tax is --			
96,000	96,050	7,169	6,848	98,000	98,050	7,325	7,004
96,050	96,100	7,173	6,851	98,050	98,100	7,329	7,007
96,100	96,150	7,177	6,855	98,100	98,150	7,333	7,011
96,150	96,200	7,180	6,859	98,150	98,200	7,336	7,015
96,200	96,250	7,184	6,863	98,200	98,250	7,340	7,019
96,250	96,300	7,188	6,867	98,250	98,300	7,344	7,023
96,300	96,350	7,192	6,871	98,300	98,350	7,348	7,027
96,350	96,400	7,196	6,875	98,350	98,400	7,352	7,031
96,400	96,450	7,200	6,879	98,400	98,450	7,356	7,035
96,450	96,500	7,204	6,883	98,450	98,500	7,360	7,039
96,500	96,550	7,208	6,887	98,500	98,550	7,364	7,043
96,550	96,600	7,212	6,890	98,550	98,600	7,368	7,046
96,600	96,650	7,216	6,894	98,600	98,650	7,372	7,050
96,650	96,700	7,219	6,898	98,650	98,700	7,375	7,054
96,700	96,750	7,223	6,902	98,700	98,750	7,379	7,058
96,750	96,800	7,227	6,906	98,750	98,800	7,383	7,062
96,800	96,850	7,231	6,910	98,800	98,850	7,387	7,066
96,850	96,900	7,235	6,914	98,850	98,900	7,391	7,070
96,900	96,950	7,239	6,918	98,900	98,950	7,395	7,074
96,950	97,000	7,243	6,922	98,950	99,000	7,399	7,078
<b>\$97,000</b> Your tax is --				<b>\$99,000</b> Your tax is --			
97,000	97,050	7,247	6,926	99,000	99,050	7,403	7,082
97,050	97,100	7,251	6,929	99,050	99,100	7,407	7,085
97,100	97,150	7,255	6,933	99,100	99,150	7,411	7,089
97,150	97,200	7,258	6,937	99,150	99,200	7,414	7,093
97,200	97,250	7,262	6,941	99,200	99,250	7,418	7,097
97,250	97,300	7,266	6,945	99,250	99,300	7,422	7,101
97,300	97,350	7,270	6,949	99,300	99,350	7,426	7,105
97,350	97,400	7,274	6,953	99,350	99,400	7,430	7,109
97,400	97,450	7,278	6,957	99,400	99,450	7,434	7,113
97,450	97,500	7,282	6,961	99,450	99,500	7,438	7,117
97,500	97,550	7,286	6,965	99,500	99,550	7,442	7,121
97,550	97,600	7,290	6,968	99,550	99,600	7,446	7,124
97,600	97,650	7,294	6,972	99,600	99,650	7,450	7,128
97,650	97,700	7,297	6,976	99,650	99,700	7,453	7,132
97,700	97,750	7,301	6,980	99,700	99,750	7,457	7,136
97,750	97,800	7,305	6,984	99,750	99,800	7,461	7,140
97,800	97,850	7,309	6,988	99,800	99,850	7,465	7,144
97,850	97,900	7,313	6,992	99,850	99,900	7,469	7,148
97,900	97,950	7,317	6,996	99,900	99,950	7,473	7,152
97,950	98,000	7,321	7,000	99,950	100,000	7,477	7,156

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

## Tax Rate Schedules

Use the following schedules if your taxable income is \$100,000 or more.

### Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$7,477 plus 7.8% of the amount over \$100,000.

### Married Filing Joint Returns, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4, or 5, your tax is \$7,156 plus 7.8% of the amount over \$100,000.

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