

2005

IDAHO INCOME TAX RETURN FOR SINGLE AND JOINT FILERS WITH NO DEPENDENTS

FORM 40EZ TC40EZ41 9-12-05

8734 [ ] W [ ] M

Please print or type.

Personal information section including name, address, and Social Security numbers.

IDAHO ELECTION CAMPAIGN FUND section with party selection options.

Report your income section (lines 3-8) including wages, interest, and adjusted gross income.

Figure your tax section (lines 9-12) including tax amount and donation information.

Attach W-2 form(s) here section (line 12) for various funds.

Figure your credits section (lines 13-16) including tax and donations.

Figure your credits section (lines 15-16) including Idaho income tax withheld.

Tax Due or Refund section (line 17) for TAX DUE.

Tax Due or Refund section (lines 18-19) for penalty and total due.

Tax Due or Refund section (line 20) for REFUND.

Declaration statement: Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.

Sign Here section for signatures and dates, and a footer with 'DO NOT MARK IN THIS AREA' and '17884'.

# Instructions for Idaho Form 40EZ

You can file on the Internet at [www.tax.idaho.gov](http://www.tax.idaho.gov). Click on "Electronic Filing."

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 8 is under \$100,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$1,500 or less.

*Do not use this form if you and your spouse are filing separate returns or are nonresident aliens for federal purposes. Use Form 40 to amend this return.*

Instructions are for lines not fully explained on the front of the form.

1. Idaho Election Campaign Fund: See instructions, page 6.
3. If you have taxable fellowships and scholarships, include them on this line.
7. If you answered "Yes," complete this worksheet:

A . Add \$250 to the amount from line 3 on the front. Enter total here .....	A	_____
B . Minimum standard deduction .....	B	_____ 800
C . Enter the <b>larger</b> of line A or line B here .....	C	_____
D . Enter \$5,000, if single; or enter \$10,000 if married filing jointly. ....	D	_____
E . Enter the smaller of line C or line D here .....	E	_____
F . Exemption amount .....	F	_____
• If single, enter 0.		
• If married and both you and your spouse can be claimed as dependents, enter 0.		
• If married and only one of you can be claimed as a dependent, enter \$3,200.		
G . Add lines E and F. Enter the total here and on line 7 on the front. ....	G	_____

If you answered "No" on line 7 because no one can claim you (or your spouse, if married) as a dependent, enter on line 7 the amount shown below that applies to you.

- Single, enter \$8,200. This is the total of your standard deduction (\$5,000) and personal exemption (\$3,200).
- Married filing jointly, enter \$16,400. This is the total of your Idaho standard deduction (\$10,000), exemption for yourself (\$3,200), and exemption for your spouse (\$3,200).

10. If you made any purchases during the year without paying sales tax, you must report sales/use tax due on these purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases made in states that do not charge sales tax, etc. For purchases before July 1, 2005 multiply the total amount of such purchases by 6% (.06). For purchases after June 30, 2005 multiply the total amount of such purchases by 5% (.05).
11. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See filing requirements, page 2 of the instruction book.

If you are not required to pay the permanent building fund tax due to filing requirements, blindness, or if you were receiving public assistance payments as of December 31, 2005, draw a line through the 

1	0	0	0
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. Check the box if you were receiving public assistance payments.

12. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 9 of the instructions.
14. If line 6 is \$8,200 (\$16,400 if married filing jointly) or more and you checked "NO" on line 7, you are entitled to a \$20 (\$40 if married filing jointly) grocery credit.
18. Penalty: If you file your return late or the tax due is not paid, a penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10.

Interest: Interest applies on delinquent tax at the rate of 6% per year (rate effective 1/1/2006 - 12/31/2006) from the original due date until paid.