

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



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	Your first nan	ne and	l initial	•	Last name					Your Soc	ial Secu	urity Nu	mber (req	uired)	$\dot{}$		$\overline{}$
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o	ii a joint retur	n, spo	use's first name and init	uai	Last name					Spouse's	Securit	ty Numb	oer (requir	ed)			
print or type	Mailing addre	ess								1		-		-			
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your Income		_		laries, and tips. Att						3 ■	Щ		' <u> </u>			. <u>[0</u>	0
		4.		income of \$1,500 on not use this form.	or iess. It t	ne total is over				4 ■			,			. 0	0
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		5.	Unemployment of	compensation.						5 ■	Н		' 		\square	<u> </u>	
Note	e: You 🦠			income. Add lines						6 ■			,			.[0	0
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Yes	or No 🤳	8.	<u> </u>	e. Subtract line 7 fro		***	.,	-,					'├─			늗	
			If line 7 is larger	than line 6, enter z	ero.					8 ■	Щ		,		Ш	. <u>[0</u>	0
Figu your		9.	Tax. Enter the ta	ax from the Tax Tab	oles. See i	nstructions, pad	ne 34.			9 ■			,			0	0
tax						71					١						
				ue. See back page.						10 ■					Щ	. <u>[0</u>	0
		11.		ding fund. <i>See back</i> e receiving Idaho pu		ance payments	i.	•		11 ■				1	0	. 0	0
		12.		nt you wish to dona			and enter	•									
			Nongame Wildlin		ildren's Trust	Fund		rd and Reser	ve								
Attach W-2 form(s)		_	Conservation Full	OO - Chil	d Abuse Prev	00 -	Family	Support Fund	0		[
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		13.	Tax and donation	ns. Add lines 9, 10,	, 11 and 12	2.				13 ■			,			. 0	0
		14.	Grocery credit.	If single and lin												0	0
Figu	Figure		If married and line 6 is \$16,400 or more, enter \$40							14 ■						<u>اي</u> ا:	
your credits		15. Idaho income tax withheld. Attach Form(s) W-2.							15 ■			,			. 0	0	
		40									İ					. 0	0
		16.	Add lines 14 and	d 15.						16 ■	ļ		' <u> </u>			<u>ا</u>	
		17.	TAX DUE. If line	e 13 is more than lir	ne 16, sub	tract line 16 fro	m line 13			17 ■			,			. 0	0
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Refu	ınd	<u> </u>		money order payabl	le to the Id	laho State Tax	Commiss	sion.		19 ■			,			.[0	0
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	•Ц	belov		erjury, I declare that to the	best of my kr		this return is	s true, correct	and compl	ete.							
		■								~01				DO NOT MARK IN THIS AREA			
	_		e's signature (If a joint re	return, BOTH MUST SIGN	N)	Daytime phone											•
Here		■ Paid n	reparer's signature										_		1788	34	
		. αιυ ρ ■	roparor o orginalure			Preparer's EIN, SSN	, or PTIN ■									П	

TC40EZ41-2 9-12-05

Instructions for Idaho Form 40EZ

You can file on the Internet at 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:

Α.	Add \$250 to the amount from line 3 on the front. Enter total here	А	
	Minimum standard deduction	В	800
	Enter the larger of line A or line B here.	C	
	Enter \$5,000, if single; or enter \$10,000 if married filing jointly.	D	
	Enter the smaller of line C or line D here.		
	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 $\frac{10.00}{100}$. 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.