

Avoid a Tax Surprise for Next Year!



- Recent tax laws have changed the calculation for income taxes withheld from your paycheck
- Check your withholding today at tax.idaho.gov/w4

Where's My Refund?

Track Your Refund Progress 24/7

Visit tax.idaho.gov/refund to get the most up-to-date information about your income tax refund. Our online service is the easiest and fastest way to track your refund.



Typical Refund Timeframes

- **E-filed?** Expect your refund about seven to eight weeks after you receive an acknowledgment that we have your tax return.
- **Filed on paper?** Expect your refund about 10 to 11 weeks after we receive your return. We must manually enter information from paper returns into our database.

Refund Exceptions

- **First time you filed an Idaho income tax return?** It takes about three weeks to enter your account into our system. Until that time, we'll report your return as "not entered in system." Add those three weeks to the estimates above to determine your refund timeframe.
- **Received a letter from us asking for more information?** Your refund will be delayed until we get the requested information. It then will take about six weeks to finish the process.

Rapid Response = Faster Refund

All income tax returns go through fraud detection reviews and accuracy checks before we issue any refunds. After you file your return, the Tax Commission might send you letters asking you to:



- Verify your identity
- Verify that you filed a return
- Provide more information

Pay Online Quickly and Easily

Use our fast and easy Quick Pay option to make online payments at tax.idaho.gov/quickpay.



Get Idaho Forms

- Get forms online at tax.idaho.gov.
- Pick them up at one of our offices. Find locations at tax.idaho.gov/visit.
- Call us at (208) 334-7660 in the Boise area or toll free at (800) 972-7660.

What's New for 2022

Conformity to Internal Revenue Code (IRC)

Idaho conforms to the IRC as of January 1, 2022. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

Tax Rate Reduction

Effective January 1, 2022, all tax rates have been decreased. Individual income tax rates now range from 1% to 6%.

Nonrefundable Credit From Prior Year Return

2022 House Bill 715 extended the statute of limitations for up to 10 years relating to claims for credit of overpaid taxes. This credit can be used to offset taxes due. See Idaho Form 44 for more information.

Who Must File

- Every Idaho resident who must file a federal income tax return
- Every part-year resident with a total of more than \$2,500 gross income from:
 - All sources while a resident, and
 - Idaho sources while a nonresident
- Every nonresident with more than \$2,500 gross income from Idaho sources

To file an Idaho return, first complete your federal return. You need the federal return information to complete your Idaho return.

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

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

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

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

- 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
- The shareholders' or partners' share of gross income from S corporations and partnerships
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains from sales of property
- Pensions and annuities
- Taxable Social Security benefits

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

Idaho Resident Filing Requirements

If your filing status is:	And you are:	And your gross income is:
Married filing jointly	Under 65 (both spouses)	\$25,900
	65 or older (one spouse)	\$27,300
	65 or older (both spouses)	\$28,700
Head of household	Under 65	\$19,400
	65 or older	\$21,150
Single	Under 65	\$12,950
	65 or older	\$14,700
Qualifying widow(er) with dependent child	Under 65	\$25,900
	65 or older	\$27,300
Married filing separately	Any age	\$5

If you're a resident and 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.

If your parent or someone else can claim you as a dependent, use the following information to see if you must file a return.

You must file a return if any of the following apply:

		Unearned income	Earned income	Gross income
Single Dependents	Under 65 and not blind	Over \$1,150	Over \$12,950	More than the larger of \$1,150 or your earned income plus \$400
	Over 65 or blind	Over \$2,900	Over \$14,700	More than the larger of \$2,900 or your earned income plus \$2,150
	Over 65 and blind	Over \$4,650	Over \$16,450	More than the larger of \$4,650 or your earned income plus \$3,900
Married Dependents	Under 65 and not blind	Over \$1,150	Over \$12,950	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$1,150 or your earned income plus \$400
	Over 65 or blind	Over \$2,550	Over \$14,350	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$2,550 or your earned income plus \$1,800
	Over 65 and blind	Over \$3,950	Over \$15,750	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$3,950 or your earned income plus \$3,200

Unearned income includes:

- Taxable interest
- Ordinary dividends
- Capital gains distributions
- Unemployment compensation
- Taxable Social Security benefits, pensions, and annuities
- Distributions of unearned income from a trust

Earned income includes:

- Salaries
- Wages
- Tips
- Professional fees
- Taxable scholarships and fellowship grants

Gross income is the total of your unearned and earned income.

Use Form 43 if you're a:

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

Use Form 39NR if you file Form 43 and claim any additions, subtractions, or certain credits.

When to File and Pay

File your return and pay any tax due:

- By April 18, 2023, for the 2022 calendar year, or
- By the 15th day of the fourth month following the close of the fiscal year if you file on a fiscal year basis

Idaho doesn't require estimated tax payments.

You can prepay at any time at tax.idaho.gov/epay or by mailing your payment with Form 51.

Which Form to Use

Use Form 40 if you're a:

- Resident, or
- Resident in the military

Use Form 39R if you file Form 40 and claim any additions, subtractions, or certain credits.

Where to File

Mail the return and payment to:

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

If you're mailing a payment without a return, send your payment with Form ID-VP to:

Idaho State Tax Commission
 PO Box 83784
 Boise ID 83707-3784

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

Idaho State Tax Commission
 11321 W Chinden Blvd Bldg 2
 Boise ID 83714

What to Include and What to Keep

Include

Include all schedules and other forms in the following order:

1. Form 40 or 43
2. Form 39R or 39NR
3. Form 75
4. Form 44
5. Additional schedules in numerical order
6. Additional forms in alphabetical order
7. Form ID K-1
8. W-2s and/or 1099s placed on top of Form 40 or 43
9. Complete copy of federal return

Include legible copies of Form W-2s, 1099s, and other information forms that show Idaho withholding with your return. If you're claiming credit for taxes paid to another state, you must include 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.

Keep

Keep copies of any receipts, tax forms, worksheets, and other records to support any income, deduction, exemption, and credit you've reported.

Rounding

Round the amounts on your return to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

Extension of Time to File

This isn't an extension of time to pay your taxes—it's an extension to file your return.

You automatically get an extension of up to six months to file your return if you've paid at least:

- 100% of what you paid for state income taxes the year before, or
- 80% of your current year's tax liability

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 Form 51 to see if you meet the extension requirements.

To avoid a penalty, pay online at **tax.idaho.gov/epay** or mail your payment with Form 51 by April 18, 2023.

If you qualify for an extension to file your Idaho return, send the return and pay in full by October 16, 2023.

Penalties

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at **tax.idaho.gov/penalties**.

Interest

We charge interest on the amount of tax due from the original due date of the return until paid at the rate of 5% per year (rate effective for 2023).

Residency

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

The following will help you decide:

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

- You're considered a nonresident if all of the following are true:
 - You're 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 2022
 - 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

Note: The above exception to being an Idaho resident doesn't apply to a qualified servicemember.

Community Property

Idaho is a community property state. Idaho's community property laws generally treat property and income acquired during marriage differently than other property. For more information visit tax.idaho.gov/commprop.

Military Personnel

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

Qualified Servicemember

A qualified servicemember is:

- Any member of the U.S. military
- A member of the National Guard called to active duty service by the President of the United States or the U.S. Secretary of Defense for more than 30 consecutive days to respond to a national emergency declared by the President and supported by federal funds
- A member of the commissioned corps of the National Oceanic and Atmospheric Administration in active service
- A member of the commissioned corps of the Public Health Service in active service

Military Home of Record

The qualified servicemember's residence is considered to be the same as the servicemember's home of record.

Federal Military Spouses Residency Relief Act

The earned income of qualifying spouses of Idaho servicemembers isn't subject to Idaho income tax because of the federal Military Spouses Residency Relief Act.

As a servicemember's spouse, you qualify for this exemption if:

- You're married to a servicemember who's serving in Idaho and the servicemember registered their home of record in another state, and
- You've moved to Idaho with the servicemember and have the same domicile (permanent residence) as the servicemember's home of record

If you qualified for the Idaho income tax military spouse exemption, report any Idaho withholding on Form 43, line 66.

Idaho Residents on Active Duty — Stationed in Idaho

If Idaho is your military home of record and you're on active duty stationed in Idaho, Idaho taxes all of your military wages and all nonmilitary income regardless of the source. File Form 40.

Idaho Residents on Active Duty — Stationed Outside of Idaho

Report all your Idaho income to Idaho if you meet all the following criteria:

- You joined the military as an Idaho resident
- Idaho is your military home of record
- You were on active duty for 120 or more consecutive days
- You were stationed outside of Idaho for all or part of the year

File Form 40 if you're single or if you're married and your spouse also is an Idaho resident.

File Form 43 if you're married and your spouse is an Idaho nonresident, part-year resident, or military nonresident.

- Check the "Idaho Resident on Active Military Duty" residency status box for yourself
- Check the applicable residency status box for your spouse

Idaho residents in the military don't lose Idaho residency or domicile by being absent because of military orders.

A qualified servicemember isn't a resident of, or domiciled in, Idaho just by being stationed in Idaho.

Nonresidents on Active Duty Stationed in Idaho

Idaho doesn't tax your military income if your military home of record isn't Idaho and you're on active duty stationed in Idaho for all or part of the year.

Idaho taxes nonmilitary income from Idaho sources.

File Form 43 if your gross income from Idaho sources is more than \$2,500. The instructions for Form 43 begin on page 15.

National Guard Members Called to Active Duty in a Combat Zone

Idaho follows federal law and provides 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 accrues for nonpayment of individual income taxes while you're in a combat zone
- If you're enlisted or a warrant officer, you don't owe tax on military pay received while in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay plus any hostile fire or imminent danger pay received
- Federal law doesn't cover business tax returns, employment taxes, or sales/use tax obligations
- Write "COMBAT ZONE" and the date of deployment on top of the tax return you're filing

American Indians

You can deduct all your income from working on the reservation only when you meet all these criteria:

- You're enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on the tax return

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 39NR.

Amended Returns

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form and enter the reason for amending.

See **Amended Return** on page 7 or 15 for more information.

If your taxable income or tax credits change because of an audit, you must send written notice including an amended return to the Tax Commission within 120 days of the final determination. Include copies of all federal and/or state schedules.

If you owe additional Idaho tax and don't send written notice within 120 days of the final federal determination, we apply a 5% negligence penalty. We charge interest on any tax due.

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

Deadlines to Claim a Refund

To qualify for a refund, you must file a return within:

- Three years from the original return filing date, or
- Three years from the original return due date (not including extensions)

For amended returns, you must file a claim for refund within:

- Three years from the original return filing date, or
- One year from the time the federal audit was closed (if the amended return is because of a federal audit)

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

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 include a copy of a federal return. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

- Complete the top of the form through line 6
- Write "NRF" (Not Required to File) on line 7
- **Skip** lines 8 through 11
- Complete line 12a if you (or your spouse) are age 65 or older
- **Skip** lines 12b through 31
- Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF"
- **Skip** lines 33 through 42
- Enter your grocery credit amount on line 43 using the grocery credit worksheet on page 11
- Complete applicable lines 44 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 you don't have an SSN, write your Individual Tax Identification Number (ITIN).

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien) in the SSN space. If you've applied for an ITIN and haven't received it from the Internal Revenue Service (IRS) before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7," include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the IRS, you must provide it to the Tax Commission before your return can finish processing.

If you receive an SSN after using an ITIN, you must use the SSN and stop using your ITIN. It's your responsibility to notify the Tax Commission so your return can finish processing.

Be sure that your return and W-2 forms show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

Amended Return

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending:

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

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

Lines 1 through 5 Filing Status

Check the box indicating your Idaho filing status. Refer to **General Information** on page 2 for more information on filing status.

Line 6 Household

Line 6a. Yourself. Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse. Enter "1" if you're filing a joint return. Enter "1" if your spouse died during 2022 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39R, Part F. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with your return. See irs.gov for more information.

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

Line 7 Federal Adjusted Gross Income

Enter your federal adjusted gross income from Form 1040 or 1040-SR, line 11.

Line 11 Total Adjusted Income

If your total adjusted income is negative, see Form 56 and instructions.

Tax Computation

Line 12a Age 65 or Older

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2023, you may consider yourself 65 on December 31, 2022. The boxes you check must match your federal return.

Line 12b Blind

Check the box for "Yourself" if you're blind. If you're filing a joint return and your spouse is blind, check the box for "Spouse." The boxes you check must match your federal return.

Line 12c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 13 – 16

Standard Deduction

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. Use the Standard Deduction Worksheet beginning on this page to calculate your standard deduction if:

- You check any boxes on lines 12a through 12c, or
- Someone can claim you or your spouse, if filing jointly, as a dependent

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

You Must Itemize If:

- You're married, filing a separate return (filing status 3), and your spouse itemizes
- You had dual status as a nonresident alien for part of 2022 and during the rest of the year, you were a resident alien or a U.S. citizen

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 2022, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that 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 the IRS considers you or your spouse a nonresident alien and you aren't from India, your standard deduction is zero. If you're nonresident aliens from India, use the standard deduction indicated for your filing status.

If line 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, use your standard deduction on line 16.

Itemized Deductions

If you use federal Schedule A to itemize, use the following instructions for line 14:

- If federal Schedule A, line 5d, is:
 - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
 - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero.

Federal Foreign Tax Credit: If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$12,950
 - Married filing jointly or qualifying widow(er), enter \$25,900
 - Head of household, enter \$19,400 _____
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 \$750?

Yes. Add \$400 to your earned income. Enter the total.

No. Enter \$1,150 _____
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1958, and not blind, skip to line 6. Otherwise, go to line 5 _____

- 5. If born before January 2, 1958, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,400 (\$1,750 if single or head of household)
- 6. Add lines 4 and 5. Enter the total here and on Form 40, line 16

***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. See **Gross Income** in **General Information**.

Line 18 Qualified Business Income Deduction

Enter the amount from federal Form 1040 or 1040-SR, line 13.

Line 20 Tax

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** beginning on page 53. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 64. 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 22 Income Tax Paid to Other States

When both Idaho and another state tax the same income, you may qualify for a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 37.

You may qualify for a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid tax to another state on your behalf, it should report that information to you.

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 you're living in Idaho
- Income from a business or profession earned in another state that has an income tax while you're a resident of Idaho

Line 23 Total Credits for Charitable Contributions and Live Organ Donations

You may qualify for a credit if you donated a qualified organ that's transplanted into another individual, or if you made a contribution to a:

- Qualified Idaho educational entity
- Center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Complete Form 39R, Part D and see page 37 for specific instructions. Enter the total allowed credit from Form 39R, Part D, line 4, and include Form 39R with your return.

Line 25 Idaho Child Tax Credit Worksheet

To qualify for the Idaho Child Tax Credit, the child must:

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2022

If you don't have a qualifying child, you can't claim the credit.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent may claim the child if:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent, or
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

Note: This credit is limited to your tax liability after any credit for tax paid to other states and credits from Forms 39R and 44.

Worksheet

1. Enter the number of your qualifying children* _____
2. Multiply line 1 by \$205 _____
3. Enter the amount from Form 40, line 20 _____
4. Enter the amount from Form 40, line 22 _____
5. Enter the amount from Form 40, line 23 _____
6. Enter the amount from Form 40, line 24 _____
7. Subtract lines 4 through 6 from line 3. If less than zero, enter zero _____
8. Enter the lesser of lines 2 or 7 here and on Form 40, line 25 _____

*See federal Form 1040 instructions for more information on qualifying children.

Other Taxes

Line 28 Fuels Tax Due

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

Line 29 Sales/Use Tax Due

If you made purchases during the year without paying sales tax, you must pay use tax on these purchases. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. Multiply the total amount of 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 this line.

If you have an Idaho 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 30 Total Tax from Recapture of Income Tax Credits

If you've claimed Idaho tax credits that no longer qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

Line 31 Tax from Recapture of Qualified Investment Exemption (QIE)

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

Line 32 Permanent Building Fund (PBF) Tax

You're required to pay the \$10 PBF tax if you're required to file an Idaho income tax return. See **Who Must File** on page 2.

You aren't required to pay the \$10 PBF 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) are legally blind at the end of the tax year. Draw a line through the \$10

Donations

The donations on lines 34 through 41 are voluntary and will either reduce your refund or increase your tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2023 income tax return. If you have questions about your donations, contact the agencies listed.

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

If you make a donation and owe tax, you must pay the tax at the time of filing.

Line 34 Idaho Nongame Wildlife Fund

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and Game website at idfg.idaho.gov/wildlife/funding or call (208) 334-2920.

Line 35 Idaho Children's Trust Fund/Prevent Child Abuse Idaho

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to

prevent child abuse and neglect before it ever occurs. For more information visit the Idaho Children’s Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (208) 386-9317.

Line 36 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (208) 323-0482.

Line 37 Idaho Guard and Reserve Family Support Fund

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at igrfamilysupportfund.org or call (208) 801-4225.

Line 38 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (800) 733-2767.

Line 39 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/publications/idaho-veterans-support-fund or call (208) 780-1300.

Line 40 Idaho Food Bank Fund

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at www.idahofoodbankfund.org or call (208) 336-9643.

Line 41 Opportunity Scholarship Program

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship.

Payments and Other Credits

Line 43 Grocery Credit

If you’re an Idaho resident, you can claim a credit for each qualifying dependent who’s an Idaho resident. If someone else, such as a parent, can claim you as a dependent, you can’t claim this credit on your return. The credit is \$100 each for you, your spouse, and your dependents. You can claim an additional \$20 if you’re age 65 or older on December 31, 2022, and are an Idaho resident. You can claim an additional \$20 if your spouse is age 65 or older and is an Idaho resident.

An individual doesn’t qualify for the credit for any month or part of a month for which that person:

- 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’s 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 the same as that of the nonmilitary spouse.

Complete the worksheet and enter the total computed grocery credit on line 43. See the following instructions to donate your credit. If you aren’t donating your credit, enter the computed amount in the column for line 43.

Grocery Credit Worksheet

Yourself:

1. Number of qualified months _____
2. **If 65 or older**, multiply line 1 by \$10
If qualified for the entire year, enter \$120 _____
If under 65, multiply line 1 by \$8.33.
If qualified for the entire year, enter \$100 _____

Spouse (if joint return):

3. Number of qualified months _____
4. **If 65 or older**, multiply line 3 by \$10
If qualified for the entire year, enter \$120 _____
If under 65, multiply line 3 by \$8.33
If qualified for the entire year, enter \$100 _____

Resident dependents claimed on line 6:

5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the year, compute as follows:

Number of qualified months _____ x \$8.33 _____

Number of qualified months _____ x \$8.33 _____

Number of qualified months _____ x \$8.33 _____

Number of qualified months _____ x \$8.33 _____

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 43

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 43 and enter zero (0) in the column for line 43. Once you make the donation, it can't 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 website at tax.idaho.gov. Form 24 is due by April 18, 2023.

Line 44 Maintaining a Home for a Family Member Age 65 or Older or a Family Member with a Developmental Disability

You can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for an immediate family member:

- Age 65 or older (not including yourself or your spouse), or
- With a developmental disability (including yourself and your spouse), and
- Didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15

You can claim this credit even if your gross income is less than the filing requirement.

Line 45 Fuels Tax Refund

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

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

Line 46 Idaho Income Tax Withheld

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, 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 W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 47 Form 51 Payments

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2021 return.

Line 48 Paid by Entity/Withheld/Affected Business Entity (ABE)

If a pass-through entity pays or withholds income tax for an Idaho resident owner, include the amount paid or withheld on this line as specified on Form ID K-1. Also, include the amount of tax paid by the ABE on the individual's share of ABE income. Include a copy of Form ID K-1s with your income tax return.

Line 49 Tax Reimbursement Incentive Credit

Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

Claim of Right Credit

If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at tax.idaho.gov.

Tax Due or Refund

Line 52 Penalty and Interest

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at tax.idaho.gov/penalties.

Interest: We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2023 is 5%.

Idaho Medical Savings Account: If you make an Idaho medical savings account withdrawal that's taxable and you're 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.

Line 53 Nonrefundable Credit From a Prior Year Return

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

Line 54 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. We charge a \$20 fee on all returned checks.

Electronic payments. There's no fee to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

Check payments. Make your check or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security number on it, and include it with your return. Don't staple your check to your return or send a check stub.

Line 56 Refund/Apply to 2023

Refund

Enter the amount of your overpayment from line 55 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

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

Apply to 2023

If you're filing an original return, subtract the amount

you want to refund from line 55. Any difference will be applied to your 2023 tax and won't be refunded.

Line 57 Direct Deposit

Complete this line if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on this line. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

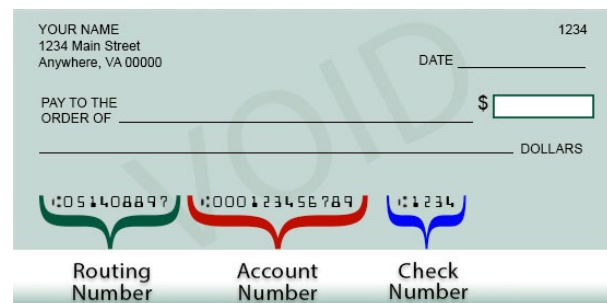
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12 or 21 through 32 for bank accounts. For all IDeal accounts, the routing number is 011001234.

Enter the account number you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal account number.

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. For IDeal accounts, check the box for checking.



The check example above indicates where the proper banking information is located. To locate

your iDeal account number, log into your account at www.idsaves.org or call (866) 433-2533 for assistance. You're responsible for the accuracy of this information.

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

Note: An iDeal account has a maximum balance limit of up to \$350,000 for each beneficiary.

Amended Return Only

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

Line 58 Total Due or Overpaid on This Return

If the total due shown on line 54 is greater than zero, enter it as a positive amount.

If line 54 is zero, enter the amount of overpayment that's shown on line 55 here as a negative amount.

Line 59 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 60 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. (Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.)

Line 61 Amended Tax Due or Refund

Add lines 58 and 59, then subtract line 60. A positive amount is your amended tax due. A negative amount is your amended refund.

Tax Preparer Contact Box

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

You're also authorizing the paid preparer to:

- Give the Tax Commission any information that's 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're 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.

Signatures

Who must sign the return?

- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space
- If a taxpayer signs with an "X," this mark must be witnessed
- Not signing the return will delay processing

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

You must be an Idaho resident or an Idaho resident on active military duty to qualify for a refund of the grocery credit. Part-year residents can claim a prorated credit against their tax due but don't qualify for a refund of any excess credit. Nonresidents don't qualify for the credit.

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

You aren't required to include a copy of the federal return.

Complete Form 43 as follows:

- Complete the top of the form through line 6
- **Skip** lines 7 through 27
- Write "**NRF**" (Not Required to File) on line 28, Column A. Leave line 28, Column B blank
- **Skip** lines 29 through 31
- Complete line 32a if you (or your spouse) are age 65 or older
- **Skip** lines 33 through 51
- Cross through the \$10 on line 52, Permanent Building Fund, and write "**NRF**"
- **Skip** lines 53 through 62
- Enter your grocery credit amount on line 63 using the grocery credit worksheet on page 23
- Complete applicable lines 64 through 77
- **Skip** lines 78 through 81
- Complete the bottom of Form 43 below line 81

Heading

Write your name, address, and Social Security number (SSN) in the spaces provided. If you don't have an SSN, write in your Individual Tax Identification Number (ITIN).

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" (Nonresident Alien) in the SSN space. If you've applied for an ITIN and haven't received it from the IRS before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7," include a copy of

your federal Form W-7 with your return. Once you receive your ITIN from the IRS, you must provide it to the Tax Commission before your return can finish processing.

If you receive an SSN after using an ITIN, you must use the SSN and stop using your ITIN. It's your responsibility to notify the Tax Commission so your return can finish processing.

Be sure that your return and W-2 forms show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

Amended Return

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending.

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

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

Nonresident Alien

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you're (you or your spouse) 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 2022. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2022. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 4 to determine your status.

- If you're (you or your spouse) an Idaho resident, check box 1.
- If you're (you or your spouse) 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.)

- If you're (you or your spouse) a nonresident, check box 3.
- If you or your spouse moved into or out of Idaho and were a resident for only part of the year, check box 4.
- If you're (you or your spouse) 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 5 of this booklet.

If the earned income of a servicemember's spouse is exempt from Idaho taxation on Idaho Form 43, the servicemember must check box 5 and the qualifying spouse must check box 3.

If you're a resident filing Forms 43 and 39NR due to a nonresident spouse, the amounts reported for additions and subtractions in the Idaho column must be the total amount for your share of those additions or subtractions plus the amount of any Idaho additions or subtractions of your nonresident spouse.

Full Months in Idaho This Year

If you were a part-year resident, enter the number of full months you lived in Idaho in 2022. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2022. 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 2022, use ID. All part-year residents and nonresidents must complete this section. Spouses with separate domiciles may report different states. If you're a military nonresident, indicate your military home of record.

Lines 1 Through 5 Filing Status

Check the box indicating your Idaho filing status. Refer to **General Information** on page 2 for further information on filing status.

Line 6 Household

Line 6a. Yourself. Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse. Enter "1" if you're filing a joint return.

Enter "1" if your spouse died during 2022 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39NR, Part G. Enter the total number of dependents on the line.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 or a copy of the court order with the return. See [irs.gov](https://www.irs.gov) for more information.

Line 6d. Total Household. Add lines 6a through 6c.

Idaho Income

Complete your federal income tax return before you begin this form. You'll use the information from your federal income tax return to complete your Form 43.

Line 7 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're a nonresident who works for an employer both in Idaho and outside of Idaho, visit our *Idaho Residency Status* webpage at tax.idaho.gov. It explains how to determine the amount of income that's taxable to Idaho.

If your military home of record is Idaho and you're 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, Part B, line 7. If you have nonmilitary wages that are taxable in another state, you can take a credit for tax paid to other states on Form 39NR, Part 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 servicemember's spouse's earned income isn't taxable by Idaho as described on page 5 under **Military Personnel**, don't include the qualifying spouse's wages.

If the wages on line 7 don't match the Idaho income amounts on your Form W-2s, include a schedule or explanation.

Line 8 Taxable Interest Income

From federal Form 1040 or 1040-SR, line 2b, enter all:

- Interest income received 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 9 Dividend Income

From federal Form 1040 or 1040-SR, line 3b, enter dividends earned while an Idaho resident or part-year resident and dividends earned from Idaho sources while a nonresident.

Line 10 Alimony Received

From federal Schedule 1, line 2a, enter alimony received while an Idaho resident or part-year resident.

Line 11 Business Income or Loss

From federal Schedule 1, line 3, enter the income or loss reported on 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. Complete and include Idaho Form 402.

Line 12 Capital Gain or Loss

From federal Form 1040 or 1040-SR, line 7, enter the gain or loss reported on Schedule D from:

- The sale of capital assets located in Idaho
- The sale of capital assets while you were residing in Idaho, or
- The receipt of installment sale proceeds while you were an Idaho resident

Line 13 Other Gains or Losses

From federal Schedule 1, line 4, 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 14 IRA Distributions

From federal Form 1040 or 1040-SR, line 4b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

Line 15 Pensions and Annuities

From federal Form 1040 or 1040-SR, line 5b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

Line 16 Rents, Royalties, Partnerships, etc.

From federal Schedule 1, line 5, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident or related to Idaho business or property. Report passive activity losses from Idaho activities that are "Allowed" losses from federal Form 8582 and corresponding worksheets.

Line 17 Farm Income or Loss

From federal Schedule 1, line 6, enter the amount reported on Schedule F that's 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. Complete and include Idaho Form 402.

Line 18 Unemployment Compensation

From federal Schedule 1, line 7, enter any unemployment compensation received while an Idaho resident or part-year resident. Enter the amount received from the Idaho Department of Labor while a nonresident.

Line 19 Other Income

From federal Schedule 1, line 8, enter any other income received while an Idaho resident or part-year resident or from an Idaho source. An example is:

- Idaho lottery winnings over \$600

Also include:

- The total of any state income tax refunds received while an Idaho resident from federal Schedule 1, line 1, state tax rebates for Idaho servicemembers, and
- The taxable amount of Social Security benefits received while an Idaho resident from federal Form 1040 or 1040-SR, line 6b.

Don't include federal NOL on this line.

Idaho Adjustments**Line 21 Deductions for IRAs and Health Savings Accounts**

Enter Idaho's portion of:

- The IRA deduction included on federal Schedule 1, line 20

- The deduction for a federal health savings account included on Schedule 1, line 13
 - The Archer MSA deduction included on Schedule 1, line 23, and
 - The IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 24f
1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income you earned from the business that the federal health savings account deduction is claimed on _____
 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 Schedule 1, lines 13, 20, 23, and 24f _____
 5. Multiply line 4 by line 3. Enter this amount on line 21 _____

Line 22 Moving Expenses, Alimony Paid, and Student Loan Interest

If you claimed a deduction on federal Schedule 1, line 14, 19a, or 21 for moving expenses, alimony paid, or student loan interest, complete this worksheet to determine your Idaho deduction, if any:

1. Enter total income from Form 43, line 20.
Don't include federal NOL in line 20 _____
2. Enter total income from federal Form 1040 or 1040-SR, line 9, less federal NOL unless already subtracted _____
3. Divide line 1 by line 2.
(Can't exceed 100%) _____ %
4. Enter total allowable federal amount of moving expenses, alimony paid, and student loan interest _____
5. Multiply line 4 by line 3. Enter this amount on line 22 _____

Line 23 Deductions for Self-employed

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a Simplified Employee Pension Plan (SEP), a Savings Incentive Match Plan for Employees (SIMPLE), or a qualified plan reported on your federal Schedule 1, lines 15, 16, and 17.

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. If you have amounts from more than three businesses, add more lines.

1. Self-Employment Tax Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employment Tax Deduction	_____		_____

2. Self-Employed SEP, SIMPLE, and Qualified Plans

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho self-employment income reported by each business by the total self-employment income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Retirement Plan Deduction	_____		_____

3. Self-Employed Health Insurance Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Health Insurance Deduction	_____		_____

4. Total Self-Employment Deduction

Add the total amounts in Column C, lines 1, 2, and 3 _____

Line 24 Penalty on Early Withdrawal of Savings

Enter the amount from federal Schedule 1, line 18 that relates to interest income reported as Idaho income.

Line 25 Other Deductions

You may qualify for an Idaho deduction if you claimed any of the following items on federal Schedule 1, lines 11 through 25 relating to:

- Reservists
- Performing artists
- Fee-based government officials
- Educator expenses
- A write-in deduction for rental of personal property
- Reforestation amortization and expenses*
- Attorney fees and court costs
- Jury duty pay

Divide the amount of income relating to that item included in Idaho total income by the income relating to the item included in federal adjusted gross income. This percentage is multiplied by the deduction claimed on your federal return to calculate the deduction allowed on your Idaho return. For example, divide Idaho jury pay included in Idaho total income by total jury pay included in federal adjusted gross income to arrive at a percentage (can't exceed 100%). Multiply that percentage by the amount of the jury pay claimed as a deduction on your federal return. Repeat this step for each of the deductions mentioned above. Total the result for each deduction, and enter the amount on line 25. Include a copy of your calculations with your return.

*If there's no income from the related timber operations for the year of the reforestation deduction, the deduction for reforestation is based on the percentage of property in Idaho to the total property that relates to the reforestation amortization and expense.

Line 28 Adjusted Gross Income

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal Form 1040 or 1040-SR, line 11.

Column B: This is Idaho Adjusted Gross Income. Enter the amount from line 27.

If your Idaho Adjusted Gross Income is negative, see Idaho Form 56 and instructions.

Tax Computation**Line 32a Age 65 or Older**

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2023, you may consider yourself 65 on December 31, 2022. The boxes you check must match your federal return.

Line 32b Blind

Check the box for "Yourself" if you're blind. If you're filing a joint return and your spouse is blind, check the box for "Spouse." The boxes you check must match your federal return.

Line 32c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 33 – 36**Standard Deductions**

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. Use the Standard Deduction Worksheet on page 20 to calculate your standard deduction if:

- You check any boxes on lines 32a through 32c, or
- Someone can claim you or your spouse, if filing jointly, as a dependent

You can use either your federal itemized deductions or standard deduction, whichever benefits you more.

You must itemize if:

- You're married filing a separate return (filing status 3), and your spouse itemizes
- You were a nonresident alien for any part of 2022

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 2022, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that 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 the IRS considers you or your spouse nonresident aliens and you aren't from India, your standard deduction is zero. If you're nonresident aliens from India, use the standard deduction for your filing status.

If line 35 is more than line 36, use your itemized deductions on line 35. If line 36 is more than line 35, use your standard deduction on line 36.

Itemized Deductions

If you use federal Schedule A to itemize, use the following instructions for line 34:

- If federal Schedule A, line 5d, is:
 - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a
 - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero

Federal foreign tax credit: If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

3. Is your earned income* more than \$750?
 - Yes.** Add \$400 to your earned income. Enter the total
 - No.** Enter \$1,150
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1958, and not blind, skip to line 6. Otherwise, go to line 5
5. If born before January 2, 1958, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b by \$1,400 (\$1,750 if single or head of household)
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36

***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. See **Gross Income in General Information**. Generally, your earned income is the total of the amounts you reported on federal Form 1040 or 1040-SR.

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status:
 - Single or married filing separately enter \$12,950
 - Married filing jointly or qualifying widow(er) enter \$25,900
 - Head of household enter \$19,400
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

Line 38 Idaho Percentage

Divide the amount from line 31, Column B, by the amount from line 31, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and is entered as 66.67%. The percentage can't exceed 100% or be less than zero. If line 31, Column A is negative and line 31, Column B is positive, the percentage is 100%.

Line 40 Qualified Business Income Deduction

Use the worksheet below to calculate the amount to enter on line 40.

Worksheet

1. Enter the business information in the table below using information from your K-1s and federal Form 8995. Then add your totals for Column (c) and for column (e).

(a) Business name	(b) Taxpayer identification number	(c) Total qualified business income or (loss)	(d) Idaho apportionment factor	(e) Idaho source qualified business income or (loss) (Multiply Column c by Column d)
		Total:		Total:

- | | |
|--|---|
| 2. Divide the total of Column (e) by the total of Column (c) for your Idaho percentage of qualified business income..... | 2 |
| 3. Enter the qualified business income deduction you claimed on your federal return | 3 |
| 4. Multiply line 2 by line 3 to calculate your Idaho Qualified business income deduction | 4 |
| 5. Enter the amount from line 4 on Idaho Form 43, Line 40 | 5 |

Line 42 Tax

Enter the tax on this line. If line 41 is less than \$100,000, use the **tax tables** beginning on page 53. If line 41 is \$100,000 or more, use the **tax rate schedules** on page 64. 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 43 Income Tax Paid to Other States

Nonresidents don't qualify for this credit.

Part-year resident: When both Idaho and another state tax the same income while you're an Idaho resident, you may qualify for a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must include 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 Form 39NR, Part D to compute the credit.

Certain part-year residents may qualify for a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you.

Line 44 Total Credits for Charitable Contributions and Live Organ Donations

You may qualify for a credit if you donated a qualified organ that's transplanted into another individual, or if you made a contribution to:

- A qualified Idaho educational entity
- Center for independent living
- Youth or rehabilitation facility or its foundation, or
- A nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Complete Form 39NR, Part E and see page 51 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

Line 46 Idaho Child Tax Credit

Nonresidents don't qualify for this credit. To qualify for the Idaho Child Tax Credit, the child must:

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2022

If you don't have a qualifying child, you can't claim the credit.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent may claim the child if:

- A court has awarded the right to claim the child for tax purposes to the noncustodial parent, or
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit

The noncustodial parent must include a copy of the court order or the written declaration with their income tax return.

Idaho part-year residents qualify for the Idaho child tax credit for the part of the year they were an Idaho resident. Compute the prorated credit using the following worksheet.

Note: This credit is limited to your tax liability after any credit for tax paid to other states, grocery credit, and credits from Forms 39NR and 44. See Line 63 Grocery Credit for more limitations to part-year resident grocery credit.

Worksheet

1. Enter the number of months you lived in Idaho (more than 15 days is treated as a full month)
2. Multiply line 1 by \$17.08
3. Multiply line 2 by the number of your qualifying children*
4. Enter the amount from Form 43, line 42 ...
5. Enter the amount from Form 43, line 43 ...
6. Part-year residents: Enter the amount from Form 43, line 63. (See line 63 instructions for calculating the Grocery Credit.)
7. Enter the amount from Form 43, line 44 ...
8. Enter the amount from Form 43, line 45 ...
9. Subtract lines 5 through 8 from line 4. If less than zero, enter zero
10. Enter the lesser of lines 3 or 9 here and on Form 43, line 46

*See federal Form 1040 instructions for more information on qualifying children.

Other Taxes**Line 48 Fuels Tax Due**

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

Line 49 Sales/Use Tax Due

If you made purchases during the year without paying sales tax, you must pay use tax on these purchases. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay use tax directly to the Tax Commission. Multiply the total amount of 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 here.

If you have an Idaho 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 50 Total Tax from Recapture of Income Tax Credits

If you've claimed Idaho tax credits that no longer qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

Line 51 Tax from Recapture of Qualified Investment Exemption (QIE)

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

Line 52 Permanent Building Fund (PBF) Tax

You must pay the \$10 PBF tax if you're required to file an Idaho income tax return. See **Who Must File** on page 2.

You aren't required to pay the \$10 PBF 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) are legally blind at the end of the tax year. Draw a line through the \$10

Donations

The donations on lines 54 through 61 are voluntary and will either reduce your refund or increase the tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2023 income tax return. If you have questions about your donations, contact the agencies listed.

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

Line 54 Idaho Nongame Wildlife Fund

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. For more information visit the Department of Fish and Game website at idfg.idaho.gov/wildlife/funding or call (208) 334-2920.

Line 55 Idaho Children's Trust Fund/Prevent Child Abuse Idaho

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. For more information visit the Idaho Children's Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (208) 386-9317.

Line 56 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (208) 323-0482.

Line 57 Idaho Guard and Reserve Family Support Fund

Contributions are used to assist military reservists and their families to promote the overall readiness for them to support our state and federal missions. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at igrfamilysupportfund.org or call (208) 801-4225.

Line 58 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (800) 733-2767.

Line 59 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/publications/idaho-veterans-support-fund or call (208) 780-1300.

Line 60 Idaho Food Bank Fund

Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. For more information visit the Idaho Food Bank Fund website at www.idahofoodbankfund.org or call (208) 336-9643.

Line 61 Opportunity Scholarship Program

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/idaho-opportunity-scholarship.

Payments and Other Credits

Line 63 Grocery Credit

Nonresidents don't qualify for this credit.

You can't claim this credit if someone else, such as a parent, can claim you as a dependent.

If you're a part-year resident, you're eligible for 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 be more than the amount on line 42 less line 43. Grocery credit isn't refunded to part-year residents.

The credit is \$100 each for you, your spouse, and dependents.

You can claim an additional \$20 if you're age 65 or older on December 31, 2022, and are an Idaho resident. Also, if your spouse is age 65 or older and is an Idaho resident, you can claim an additional \$20.

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

- 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's 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 the same as that of the nonmilitary spouse.

Complete the worksheet and enter the total computed grocery credit on line 63. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 63.

Grocery Credit Worksheet

Yourself:

1. Number of qualified months _____
2. **If 65 or older**, multiply line 1 by \$10
If under 65, multiply line 1 by \$8.33 _____

Spouse (if joint return):

3. Number of qualified months _____
4. **If 65 or older**, multiply line 3 by \$10
If under 65, multiply line 3 by \$8.33 _____

Resident dependents claimed on line 6:

5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the year, compute as follows:
 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____

(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. Subtract line 43 from 42 _____
8. Enter the smaller of line 6 or line 7 here
and on line 63 _____

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 63 and enter zero (0) in the column for line 63. Once you make the donation, it can't be changed on an amended return.

Line 64 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.

You can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for immediate family members:

- Age 65 or older (not including yourself or spouse), or
- With a developmental disability (including yourself and spouse), and
- Didn't claim a deduction of \$1,000 per person on Form 39NR, Part B, line 11

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 can claim this credit even if your gross income is less than the filing requirement.

Line 65 Fuels Tax Refund

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

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

Line 66 Idaho Income Tax Withheld

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, 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 W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 67 Form 51 Payments

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2021 return.

Line 68 Paid by Entity/Withheld/Affected Business Entity (ABE)

- Enter on the paid by entity line any amount reported on Form ID K-1, Part V, line 38
- Enter on the withheld line the amount of withholding reported on Form ID K-1, Part V, line 39
- Enter the amount of tax paid by the ABE reported on Form ID K-1, Part XI, line 62
- Include a copy of Form ID K-1s with your income tax return

Line 69

Tax Reimbursement Incentive Credit. Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

Claim of Right Credit. If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at tax.idaho.gov.

Tax Due or Refund**Line 72 Penalty and Interest**

Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at tax.idaho.gov/penalties.

Interest. We charge interest on the amount of tax due, line 71, from the original due date until paid. The rate for 2023 is 5%.

Idaho Medical Savings Account. If you make an Idaho medical savings account withdrawal that's taxable and you're 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.

Line 73 Nonrefundable Credit From a Prior Year Return

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take

a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

Line 74 Total Due

Enter the amount 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. We charge a \$20 fee on all returned checks.

Electronic payments. There's no fee to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. For more information, visit our *E-Pay* page at tax.idaho.gov/epay.

Check payments. Make your check or money order payable to the Idaho State Tax Commission. Be sure to write your Social Security number on it, and include it with your return. Don't staple your check to your return or send a check stub.

Line 76 Refund/Apply to 2023

Refund

Enter the amount of your overpayment from line 75 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

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

Apply to 2023

If you're filing an original return, subtract the amount you want to refund from line 75. Any difference will be applied to your 2023 tax and won't be refunded.

Line 77 Direct Deposit

Complete line 77 if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United

States, check the box on line 77. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

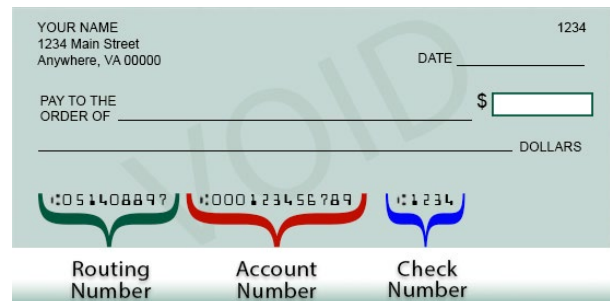
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12 or 21 through 32 for bank accounts. For all IDeal accounts, the routing number is 011001234.

Enter the account number you want your refund deposited into. The account number can be up to 17 characters (both numbers and letters). For IDeal accounts, the account number will be 541 plus the 11-digit IDeal account number.

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. For IDeal accounts, check the box for checking.



The check example above indicates where the proper banking information is located. To locate your IDeal account number, log into your account at www.idsaves.org or call (866) 433-2533 for assistance. You're responsible for the accuracy of this information.

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

Note: An IDeal account has a maximum balance limit of up to \$350,000 for each beneficiary.

Amended Return Only

Complete lines 78 through 81 only if you're filing this return as an amended return.

Line 78 Total Due or Overpaid

If the total due shown on line 74 is greater than zero, enter it here as a positive amount.

If line 74 is zero, enter the amount of overpayment that's shown on line 75 here as a negative amount.

Line 79 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 80 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.

Line 81 Amended Tax Due or Refund

Add lines 78 and 79 then subtract line 80. A positive amount is your amended tax due. A negative amount is your amended refund.

Tax Preparer Contact Box

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

You're also authorizing the paid preparer to:

- Give the Tax Commission any information that's 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're 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.

Signatures**Who must sign the return?**

- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number
- An authorized person signing for a deceased individual or an individual unable to sign. Include the authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space
- If a taxpayer signs with an "X," this mark must be witnessed
- Not signing the return will delay processing

Complete Form 39R if you're filing Form 40. If you're filing Form 43, complete Form 39NR.

Part A — Additions

Line 1 Federal Net Operating Loss (NOL) Deduction
Generally the allowable federal NOL carryover isn't the same amount allowed on the Idaho return. Enter any NOL carryover included on your federal return. You'll claim the allowable Idaho NOL carryover as a subtraction on Part B, line 1.

Line 2 Capital Loss Carryover

If you claimed a capital loss or carryover from activities not taxable by Idaho or before you became an Idaho resident, enter the amount used in calculating your net capital gain or loss reported on your federal Schedule D.

Use the worksheet below to calculate your Idaho capital gain (loss) and capital loss carryover.

Tax Year _____ Idaho Capital Gain or Loss Adjustment Worksheet Schedule D

Don't complete this worksheet if all of your Idaho gains (losses) are the same as your federal gains (losses).

List the Form 1099-B transactions reported on federal Schedule D, Part I lines 1a through 3 and Part II, lines 8a through 10 that you sold after you became an Idaho resident. If you don't have any Form 1099-B transactions for the current tax year, go to line 2.

(a) Description of property Example: 100 shares of "XYZ" Co.	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)

If you have additional transactions, list on a Supplemental Schedule and enter the total gain or (loss) in column (f).

1. Total gain/(loss)	1	
2. Enter the total gain/(loss) amounts that are Idaho-source on the following lines:		
a. Schedule D, Line 4 _____		
b. Schedule D, Line 5 _____		
c. Schedule D, Line 11 _____		
d. Schedule D, Line 12 _____		
Combine the amounts from a, b, c, and d. Enter the total amount	2	
3. Enter the total capital gain distributions (federal Form 1099-DIV, box 2a) you received as an Idaho resident	3	
4. Idaho capital loss carryover from prior year, if any	4	
5. Tax year _____. Total Idaho gain (loss). Combine lines 1, 2, 3, and 4. If a (loss), go to line 6. If a gain, go to line 7	5	
6. Enter the smaller loss of: (a) the (loss) on line 5; or (b) (\$3,000) for married, qualifying widow(er) or head of household. (\$1,500) if single or married filing separately	6	
7. Enter the Idaho gain from line 5 or (loss) from line 6	7	
8. Enter the (loss - if any) from federal Form 1040 or 1040-SR, line 7. If no loss is reported, enter zero	8	
9. Subtract line 8 from line 7. Enter the difference here and on Form 39R, Part A, line 2	9	

Idaho Capital Loss Carryover Worksheet

Tax Year _____

If the line 5 loss from the Idaho Capital Gain or Loss Adjustment Worksheet is more than (\$3,000) or (\$1,500 for MFS and Single), subtract line 6 from line 5. This is your Idaho capital loss carryover _____

Keep these worksheets for your records.

Example: For the current tax year you reported capital loss carryovers totaling \$40,000 that were incurred before moving to Idaho. These are used to offset \$26,000 of Idaho capital gains earned in the current year, resulting in a capital loss of \$3,000 allowed on the federal return. For the current tax year, you must add back \$29,000 on line 2 (\$26,000 gain offset plus \$3,000 loss allowed). The remainder of the \$11,000 loss carryover must be added back in future years to the extent allowed as a loss and used to offset gain.

Line 3 Non-Idaho State and Local Bond Interest and Dividends

Enter the amount of interest and dividends, less the related expenses, 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.

This includes your distributive share of interest and dividends not taxable under the IRC from Form ID K-1, Part IV, Column B, line 21. Don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part IV, Column B, line 24.

Line 4 Idaho College Savings Account Withdrawal

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

Include withdrawals from Idaho college savings programs that were transferred to a qualified program operated by another state or a qualified Achieving a Better Life Experience (ABLE) program. The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

Line 5 Bonus Depreciation

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- 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
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 21

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, Column B, line 22.

Don't enter any amounts for property acquired during 2008 and 2009.

If you have a current year loss limitation for the following:

- At Risk (IRC Section 465)
- Passive Loss (IRC Section 469)
- Partnership Basis (IRC Section 704(d))
- Shareholder Basis (IRC Section 1366(d))

Check the box and include Form DBDA.

Line 6 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 taxable by Idaho includes the ordinary income portion and the amount eligible for the federal capital gain election.

Partner and Shareholder Additions

Include on this line the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 20 and the other additions from Form ID K-1, Part IV, Column B, line 23.

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, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible medical expenses include medical care, vision care, dental care, medical insurance premiums, and long-term care expenses.

If you make a taxable withdrawal and you're under age 59 1/2, penalty applies to the withdrawal. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 52, and check the box for an unqualified withdrawal.

First-time Home Buyer Savings Account Withdrawals

If you withdraw funds from an Idaho first-time home buyer savings account and don't use the funds to pay eligible home costs, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Costs, fees, taxes, or payments for the purchase of an Idaho home

Non-Idaho Passive Losses

If you claimed a passive loss that was incurred from activities not taxable by Idaho or before you became an Idaho resident, enter the amount reported on your federal return.

Emergency Rental Assistance

Include on this line any amounts excluded from taxable income for funds received according to the emergency rental assistance program established under Public Law 116-260 for COVID relief.

Part B — Subtractions

Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback

Enter the Idaho NOL carryover. Include 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. Include 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

If you itemized your deductions on federal Form 1040, enter the amount of all state income tax refunds and state tax rebates included in income on federal Schedule 1, line 1.

Line 3 Interest from U.S. Government Obligations

Idaho doesn't tax interest income you received from U.S. government obligations. Deduct any U.S. government interest included in federal adjusted

gross income, Form 40, line 7. Examples of U.S. government obligations 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

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

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

This includes your distributive share from Form ID K-1, Part IV, line 25.

Line 4 Energy Efficiency Upgrade

To qualify for this deduction, your Idaho residence must have existed, been under construction or had a building permit issued on or before January 1, 2002, and must be your primary residence.

Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year when the improvement is made. Contact the Idaho Division of Building Safety at dbs.idaho.gov for more information.

Examples of energy efficiency upgrades include:

- Insulation that's added to existing insulation. Insulated siding doesn't qualify unless the

cost of the siding and the insulating material is stated separately. The cost of the insulating material is the only thing that qualifies.

- Windows that replace less efficient existing windows.
- Storm windows.
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

The amount charged for labor to install the energy efficiency upgrades also is deductible.

Line 5 Alternative Energy Device Deduction

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

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.

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
- 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. You must take the noncertified wood stove to a site authorized by the Idaho Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device. The DEQ will give you a receipt to verify it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove in the same tax year that you surrender the nonqualifying wood stove to the DEQ.

Lines 5a – 5d

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2019, complete line 5d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 5e can't be more than \$5,000.

Line 6 Child and Dependent Care

If you claimed the federal Credit for Child and Dependent Care Expenses, you're allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

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

Worksheet

1. Enter the amount of qualified expenses you incurred and paid in 2022. Don't include amounts paid by your employer or excluded from taxable income _____
2. Enter \$3,000 for one child or dependent or \$6,000 for more than one child or dependent cared for during the year _____
3. Enter excluded benefits from Part III of Form 2441 _____
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 lines 1, 4, 5, or 6 here and on Form 39R, Part B, line 6 _____

Include federal Form 2441, *Child and Dependent Care Expenses*, with 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, QPP 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 from Form SSA-1099 or Social Security equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040 or 1040-SR, line 6b. Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount reported on Form 1040 or 1040-SR, line 5a.

If subtracting benefits from the Railroad Retirement Board, you must include Form RRB-1099 or RRB-1099-R with your return.

Disability pension paid by the Federal Railroad Retirement Act may be included as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

Line 8 Retirement Benefits Deduction for Qualified Retirement Benefits

You may be able to deduct some of the qualifying retirement benefits and annuities you receive.

The Idaho Retirement Benefits Deduction has a two-part qualification. You must qualify for **both parts** to receive this deduction.

Part One – Age, Disability, and Marital/Filing Status

The recipients must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

- An individual recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget
- A veteran of a U.S. war with a service-connected disability rating of 10% or more
- A veteran of a U.S. war with a nonservice-connected disability pension
- A person who has a physician-certified permanent disability with no expectation of improvement

If you're married, you can't claim this deduction if you file separately. If you're an unremarried widow

or widower of a pensioner and receive qualifying survivor benefits, you may be eligible to claim the retirement benefit deduction if you meet the age/disability requirements.

Part Two – Qualified Retirement Benefits

The recipients must meet the requirements in Part One, **and** their qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit is 7, the benefits are paid out of FERS and don't qualify. If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction.

Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen’s Retirement Fund may qualify for the deduction. If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don’t qualify for the deduction.

- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you’re under the minimum retirement age. Instead it may be included on Form 1040 or 1040-SR, line 1 as wages.

Line 8a The maximum amounts that can be deducted for 2022 are:

Married filing jointly:

- Recipient age 65 or older \$60,210
- Recipient age 62 or older and disabled ... \$60,210

Single:

- Age 65 or older \$40,140
- Age 62 or older and disabled \$40,140

These amounts must be reduced by retirement benefits received by you and your spouse under the Federal Social Security Act and the Federal Railroad Retirement Act.

The amount deducted can’t be more than the amount of qualified benefits included in federal income.

Line 8b. Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act.

Include on this line:

- The net Social Security equivalent benefit portion from federal Form RRB-1099, Box 5
- The “total gross paid” amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8; and
- Any railroad retirement disability benefit included as wages on federal Form 1040 or 1040-SR, line 1

Line 8c. Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Form SSA-1099s. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, include those amounts received.

Line 9 Technological Equipment Donation

Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary or secondary school
- Public or nonprofit private college or university
- Public library or library district

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.

Include your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. The deduction from a pass-through entity can’t be more than the amount of pass-through income minus deductions of the entity making the contribution.

Line 10 Idaho Capital Gains Deduction

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

- (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:
 - Producing, assembling, fabricating, manufacturing, or processing any agricultural, mineral, or manufactured product
 - Storing, warehousing, distributing, or selling at wholesale any products of agriculture, mining, or manufacturing
 - Feeding livestock at a feedlot
 - Operating laboratories or other facilities for scientific, agricultural, or 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
- (d) Timber held for at least 24 months
- (e) Certain sales of partnership interests. See Idaho Code 63-3022H(3)(f) for more information.

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 Active Duty Military Pay Earned Outside of Idaho

If you're serving in the United States military on active duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active duty military wages for service outside of Idaho. The continuous 120 days don't have to be in the same tax year. Enter your nontaxable military wages.

Don't include military wages earned while stationed in Idaho. Your 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. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you've been called into full-time duty for 120 days or more. If you're 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 this line.

Line 12 Adoption Expenses

If you adopt a child, you can deduct some of the expenses incurred in the adoption. You can claim legal and medical expenses incurred up to a maximum of \$10,000 per adoption. Travel expenses don't qualify. If you incur expenses in two or more years, deduct the costs in the year paid until you meet the \$10,000 limit. The expenses related to an unsuccessful attempt to adopt aren't deductible. If you claim expenses in a year before 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 can contribute up to \$10,000 (\$20,000 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 or 1040-SR.

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.

Include interest earned on the account on line 13 but only if included on Form 40, line 7. 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 can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal). Contributions to an out-of-state qualified tuition program aren't eligible for the deduction. Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified eligible education expense for the beneficiary as provided in 26 U.S.C. section 529. The person who withdraws the funds must report the amounts withdrawn as income. More information is available at idsaves.org or by calling (866) 433-2533.

Line 15

Home for the Aged

You can deduct \$1,000 for each family member, not including yourself or your spouse, who:

- Is age 65 or older
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

Developmentally Disabled

You can deduct \$1,000 for each family member, including yourself and your spouse, who:

- Is developmentally disabled
- You maintain a household for, and
- You provide more than one-half of the family member's 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:

- Is attributable to an impairment such as:
 - Intellectual disability
 - 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 you maintain the home 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.

Maintaining a household means paying more than one-half of 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 can deduct Idaho lottery prizes of less than \$600 per prize included in federal adjusted gross income on Form 40, line 7. You can't deduct lottery prizes from other states.

Line 17 Income Earned on a Reservation by an American Indian

You can deduct all your income from working on the reservation only when all these criteria are met:

- You're enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 40, line 7 of your tax return

If you have no other income, you aren't required to file.

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 or 1040-SR, Schedule A, use the worksheet on page 35 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 paycheck 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. This includes amounts of self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

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, you can deduct the premiums you paid.

Idaho Standard Deduction

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

Federal Itemized Deduction Limitations

Reduce the amount of medical expenses allowed as a deduction on federal Form 1040 or 1040-SR, Schedule A, by 7.5% of adjusted gross income.

Line 19 Long-term Care Insurance

You can deduct the amount you paid in premiums for qualified long-term care insurance that isn't otherwise deducted or accounted for. If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A, use the following worksheet to calculate the long-term care insurance allowed as a deduction.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 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 directly provide or supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that's 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.

Worksheet

The following worksheet shows how the federal limitation 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 or 1040-SR, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, 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 federal Form 1040 or 1040-SR, Schedule A. (Subtract line 5 from line 4. 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 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 6 _____
9. Enter the total health insurance costs deducted elsewhere on the federal return _____
10. Idaho health insurance deduction allowed. Subtract lines 8 and 9 from line 7. Enter this amount on Form 39R, line 18 _____

Long-term Care Insurance

11. Enter the total paid for long-term care insurance _____
12. Medical expense deduction not allocated to health insurance costs. Subtract line 1 from line 6. If less than zero, enter zero _____
13. Portion of long-term care insurance deduction allowed on federal Form 1040 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 12 _____

- 14. Enter the total long-term care insurance costs deducted elsewhere on the federal return _____
- 15. Long-term care insurance deduction allowed. Subtract lines 13 and 14 from line 11. Enter the amount on Form 39R, line 19 _____

Line 20 Workers' Compensation Insurance

A self-employed individual can deduct the actual amount paid for workers' compensation insurance coverage in Idaho, if the cost isn't deducted elsewhere.

Line 21 Bonus Depreciation

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- 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
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 5

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, Column B, line 27.

Don't enter any amounts for property acquired during 2008 and 2009.

Line 22 First-time Home Buyer Savings Account

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is established to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 22 but only if included on Form 40, line 7. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence; and
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

Line 23 Other Subtractions

Identify any other subtraction you're eligible for, and claim the amount on this line.

Include:

- Your distributive share of other subtractions from Form ID K-1, Part IV, Column B, line 28
- Charitable contributions not allowed on the federal return because of federal NOL limitations
- Interest from Idaho Build America Bonds that was included in federal adjusted gross income, Form 40, line 7
- Any Domestic Production Activities Deduction (DPAD) under Section 199A(g) allocated from an agricultural or horticultural cooperative
- Amounts included in taxable income for funds received or loans forgiven according to Public Laws 116-136, 116-139, and 116-142 for COVID relief

Don't include:

- Income earned in another state as a subtraction
- Foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction, if allowable
- Any interest from non-Idaho Build America Bonds

See the instructions for **Itemized or Standard Deductions**.

Part C — Credit for Income Tax Paid to Other States

When Idaho and another state tax the same income, you may qualify for a credit for tax paid to the other state. Use this section to compute the credit. Include a complete copy of the other state's income tax return and Idaho Form 39R with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule you received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39R for each state.

Examples of income that both Idaho and another state may tax 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 Form 40, line 20.

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.

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 since Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

Line 3. Enter your Idaho adjusted income from Form 40, line 11, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of

an S corporation or partnership composite or group return, enter your federal adjusted income from Form 40, line 7.

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 is entered as 66.67%. The percentage can't be more than 100%.

Line 6. Enter the other state's tax due from its tax table or rate schedule less its income tax credits. State and local tax (SALT) workaround payments or credits aren't subtracted. 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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax excluding SALT workaround payments or credits. 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 lines 5 or 6. Enter this amount on Form 40, line 22.

Part D — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to a qualified educational entity, you can claim a tax credit. Donation of goods or services don't qualify. Include amounts from Form ID K-1, Part VIII, line 55 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on Form 40, line 21
- \$500 (\$1,000 on a joint return)
- The tax on Form 40, line 21 less the amount on Form 40, line 22

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 63 to that amount. The total credit can't exceed \$500 (\$1,000 on a joint return).

A qualified educational entity includes:

- A nonprofit corporation, fund, foundation, research park, trust, or association organized

and operated exclusively for the benefit of Idaho colleges and universities

- A nonprofit, private, or public Idaho school (elementary, secondary, or higher education) or its foundation
- Idaho education public broadcast system foundations
- The Idaho State Historical Society or its foundation
- An Idaho public library or its foundation
- An Idaho library district or its foundation
- An Idaho public or private nonprofit museum
- The Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing
- Idaho STEM Action Center
- Medical residency programs or support organizations devoted to training residents in Idaho

Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

You can claim this credit if you donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Include amounts from Form ID K-1, Part VIII, line 56 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 40, line 21
- \$100 (\$200 on a joint return)
- The tax on Form 40, line 21 less the amounts on Form 40, line 22 and Form 39R, Part D, line 1

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 65 to that amount. The total credit can't exceed \$100 (\$200 on a joint return).

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Inc., Emmett
- 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
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Winchester Occupational Workshop, Winchester
- Witco Inc., Caldwell
- Women's and Children's Alliance

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 3 Credit for Live Organ Donation Expenses

A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can claim a credit for expenses related to the donation.

The credit can't be more than the taxpayer's tax liability and is limited to the smaller of:

- The amount of live organ donation expenses paid by the taxpayer during the tax year, or

- \$5,000

Any unused credit can be carried over for five years.

To claim the credit, you must donate one or more of the following organs:

- Human bone marrow
- Any part of an:
 - Intestine
 - Kidney
 - Liver
 - Lung
 - Pancreas

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

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 Part B, line 15, you can claim a \$100 credit for each family member, not including yourself or your spouse who:

- Is age 65 or older
- You maintain a household for, and

- You provide more than one-half of the family member's support for the year

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 can claim this credit if your gross income is less than the filing requirement. File Form 40 and include Form 39R.

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

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

Line 3. Enter the family member's name, Social Security number, relationship, and date of birth 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 Form 40, line 44.

Complete Form 39NR if you're filing Form 43. If you're filing Form 40, complete Form 39R.

Part A — Additions

Line 1 Non-Idaho State and Local Bond Interest and Dividends

Column A: Enter the amount of interest and dividends, less the related expenses, 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. Include any amount passed through to you from Form ID K-1, Part IV, Column A, line 21.

Column B: Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part IV, Column B, line 21.

If you're required to file an Idaho return, you must report any amounts allocated or apportioned to Idaho.

Line 2 Idaho College Savings Account Withdrawal

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

Include withdrawals from Idaho college savings programs that are transferred to a qualified program operated by another state or a qualified Achieving a Better Life Experience (ABLE) program. The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

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

Line 3 Bonus Depreciation

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- 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
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part IV, line 22.

Don't enter any amounts for property acquired during 2008 and 2009.

Column A: If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

If you're a shareholder of an S corporation or a partner in a partnership that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 22.

Column B: If the federal depreciation is more than the depreciation calculated without the bonus depreciation, include the difference on this line.

Enter on this line your apportioned share of bonus depreciation from Form ID-K-1, Part IV, Column B, line 22. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

If you have a current year loss limitation for the following:

- At Risk (IRC Section 465)
- Passive Loss (IRC Section 469)
- Partnership Basis (IRC Section 704(d))
- Shareholder Basis (IRC Section 1366(d))

Check the box and include Form DBDA.

Line 4 Other Additions

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

	Column A	Column B
1. Federal net operating loss	_____	_____
2. Capital loss carryforward	_____	_____
3. Retirement plan lump-sum distributions	_____	_____
4. Partner and shareholder Idaho additions	_____	_____

5. Idaho medical savings account withdrawals	_____	_____
6. Non-Idaho passive losses incurred before taxpayer was an Idaho resident	_____	_____
7. First-time home buyer savings account withdrawals	_____	_____
8. Total. Add lines 1 through 7. Enter these amounts in the appropriate columns on line 4 of Form 39NR	_____	_____

Federal Net Operating Loss (NOL)

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

Column B: Make no entry in Column B.

Capital Loss Carryforward

Column A: Enter any capital losses included on federal Form 1040 or 1040-SR, line 7 that were incurred in another state or capital losses from activities not taxable by Idaho.

See the Capital Gain or Loss Adjustment Worksheet on page 27 to compute your Idaho capital gain (loss) and required addition if necessary.

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 taxable by Idaho includes the ordinary income 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: Include the amount of the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

Column B: Include your apportioned share of the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

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, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible medical expenses include:

- Medical care
- Vision care
- Dental care
- Medical insurance premiums and long-term care expenses

If you make a taxable withdrawal and you're under age 59 1/2, penalty applies to the withdrawal. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 72, and check the box for an unqualified withdrawal.

First-time Home Buyer Savings Account

Columns A and B: If you withdraw funds from an Idaho first-time home buyer savings account and don't use the funds to pay eligible home costs, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Cost, fees, taxes, or payments for the purchase of an Idaho home

Part B — Subtractions

Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback

Columns A and B: Enter the Idaho NOL carryover. Include 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. Include 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

Column A: Enter all state income tax refunds included on federal Schedule 1, line 1.

Column B: Enter state income tax refunds and state tax rebates for Idaho servicemembers included on Idaho Form 43, line 19.

Line 3 Interest from U.S. Government Obligations

Idaho doesn't tax interest income received from U.S. government obligations. See page 29 for examples of U.S. government obligations.

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can deduct the portion of the interest earned that's 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 U.S. government obligations if included on federal Form 1040 or 1040-SR, line 2b. Your distributive share from Form ID K-1, Part IV, Column A, line 25 net of the expenses related to the federal obligations, should already be included on federal Form 1040 or 1040-SR.

Column B: Enter on this line the interest and related expenses included as part of Form 43, line 27. This includes your apportioned share of interest from Form ID K-1, Part IV, Column B, line 25 minus expenses relating to U.S. interest.

Line 4 Child and Dependent Care

If you claimed the federal Credit for Child and Dependent Care Expenses, you're allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

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

Worksheet

1. Enter the amount of qualified expenses you incurred and paid in 2022. Don't include amounts paid by your employer or excluded from taxable income _____
2. Enter \$3,000 for one child or dependent or \$6,000 for more than one child or dependent cared for during the year _____

3. Enter excluded benefits from Part III of Form 2441 _____
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 lines 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A _____
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 Form 39NR, Part B, line 4, Column B _____

Include federal Form 2441, *Child and Dependent Care Expenses*, with your return.

Line 5 Social Security and Railroad Benefits

Idaho doesn't tax Social Security or Social Security equivalent benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP 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

Column A: Enter the taxable amount of Social Security benefits from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040 or 1040-SR, line 6b. Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount reported on Form 1040 or 1040-SR, line 5a.

If subtracting benefits from the Railroad Retirement Board, you must include Form RRB-1099 or RRB-1099-R with your return.

Disability pension paid by the Federal Railroad Retirement Act may be included as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

Column B: Enter Social Security and railroad benefits included on Idaho Form 43, line 19.

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
 - See page 32 for the definition of revenue-producing enterprises
- (c) Cattle and horses held for at least 24 months and other livestock used for breeding held for at least 12 months
- (d) Timber held for at least 24 months
- (e) Certain sales of partnership interests. See Idaho Code 63-3022H(3)(f) for more information.

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

Complete Idaho Form CG to compute your capital gains deduction.

Line 7 Idaho Resident-Military Pay Earned Outside of Idaho

Column A and B: If you're serving in the United States military on active duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active duty military wages for service outside of Idaho. The continuous 120 days don't have to be in the same tax year. This deduction applies to Idaho part-year residents who report military wages earned outside Idaho as Idaho income on Form 43, line 7.

Enter the amount of wages in Columns A and B if included on Form 43, line 7. Don't include military wages earned while stationed in Idaho. Your W-2 doesn't show this amount separately, and you may

have to compute the amount of income earned outside of Idaho. See your unit of assignment or use your orders to make the computation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, doesn't qualify as active duty pay unless you've been called into full-time duty for 120 days or more. If you're 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 this line.

Line 8 Idaho Medical Savings Account Contributions and Interest

Columns A and B: You can contribute up to \$10,000 (\$20,000 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 or 1040-SR.

An Idaho medical savings account generally is 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.

Include interest earned on the account on this line but only if included on Form 43, line 8. Add your qualifying contributions to the interest earned on the account and enter the total on this line.

Line 9 Idaho College Savings Program

You can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal). Contributions to an out-of-state qualified tuition program aren't eligible for the deduction. Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified eligible education expense for the beneficiary as provided in 26 U.S.C. section 529. The person who withdraws the funds must report the amounts withdrawn as income. More information is available at idsaves.org or by calling (866) 433-2533.

Line 10 Adoption Expenses

Column A: If you adopt a child, you can deduct some of the expenses incurred in the adoption. You can claim legal and medical expenses incurred up to a maximum of \$10,000 per adoption. Travel expenses don't qualify. If you incur expenses in two or more years, deduct the costs in the year paid until you meet the \$10,000 limit. Expenses related to an unsuccessful attempt to adopt aren't deductible. If you claim expenses in a year before 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 Form 43, line 20 _____
2. Total income from federal Form 1040 or 1040-SR, line 9 _____
3. Divide line 1 by line 2.
(Can't exceed 100%) %
4. Total adoption expenses from line 10, Column A _____
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B _____

Line 11

Home for the Aged

Columns A and B: You can deduct \$1,000 for each family member, not including yourself or your spouse, who:

- Is age 65 or older
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

Developmentally Disabled

You can deduct \$1,000 for each family member, including yourself and your spouse, who:

- Is developmentally disabled
- You maintain a household for, and
- You provide more than one-half of the family member's 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 F.

See page 33 for the definition of developmental disability.

If you maintain the home 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.

Maintaining a household means paying more than one-half of 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 Form 43, line 19. The amounts entered in Columns A and B must be the same.

Line 13 Income Earned on a Reservation by an American Indian

Column B: You can deduct all your income from working on the reservation only when all these criteria are met:

- You're enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 43, line 7 of your tax return

If you have no other income, you aren't required to file.

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 Workers' Compensation Insurance

Columns A and B: A self-employed individual can deduct the actual cost of amounts paid for workers' 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 Pass-through Subtractions

Column A: Include the amount of other subtractions included on Form ID K-1, Part IV, Column A, line 28.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part IV, Column B, line 28.

Line 16 Energy Efficiency Upgrade

Columns A and B: To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002, and must be your primary residence.

Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year when the improvement is made. Contact the Idaho Division of Building Safety at dbs.idaho.gov for more information.

See page 30 for more on energy efficiency upgrades.

The amount charged for labor to install the energy efficiency upgrades is also deductible.

Line 17 Technological Equipment Donation

Columns A and B: Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary, or secondary school
- Public or nonprofit private college or university
- Public library or library district

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.

Columns A and B: Include your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. The deduction from a pass-through entity can't be more than the amount of pass-through income minus deductions of the entity making the contribution.

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 or 1040-SR, Schedule A, use the worksheet on page 46 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 already are 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 paycheck 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. This includes amounts of self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

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, you can deduct the premiums you paid.

Idaho Standard Deduction

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

Federal Itemized Deduction Limitations

The following worksheets calculate your health insurance and long-term care insurance premium subtractions 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 or 1040-SR, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, 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 federal Form 1040 or 1040-SR, Schedule A. (Subtract line 5 from line 4. 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 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 6 _____
9. Enter the total health insurance costs deducted elsewhere on the federal return _____
10. Idaho health insurance deduction allowed. Subtract lines 8 and 9 from line 7. Enter this amount on Form 39NR, line 18, Column A _____

Long-term Care Insurance

11. Enter the total paid for long-term care insurance _____

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

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

1. Total Idaho income from Form 43, line 20 _____
2. Total income from federal Form 1040 or 1040-SR, line 9 _____
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 can deduct the amount you paid in premiums for qualified long-term care insurance that isn't otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 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 directly provide or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on cognitive impairment or loss of functional capacity.

Qualified long-term care insurance doesn't include any insurance policy that's 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.

If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A as an itemized deduction, calculate the long-term care insurance allowed as a deduction by using the worksheet on the previous page.

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

1. Total Idaho income from Form 43, line 20	_____
2. Total income from federal Form 1040 or 1040-SR, line 9	_____
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 can deduct a portion of the amount actually paid or accrued (billed but not paid).

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.

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
- 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 current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that doesn't meet current EPA standards. You must take the noncertified wood stove to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device. The DEQ will give you a receipt to verify it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove the same tax year that you surrender the nonqualifying wood stove to the DEQ.

Lines 20a – 20d

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2019, complete line 20d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

Line 22 Idaho Qualified Retirement Benefits Deduction

You may be able to deduct some of the qualifying retirement benefits and annuities you receive.

The Idaho Retirement Benefits Deduction has a two-part qualification. You must qualify for **both parts** to receive this deduction.

Part One – Age, Disability, and Marital/Filing Status

The recipients must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

- An individual recognized as disabled by the Social Security Administration, the Railroad Retirement Board, or the Office of Management and Budget
- A veteran of a U.S. war with a service-connected disability rating of 10% or more
- A veteran of a U.S. war with a nonservice-connected disability pension
- A person who has a physician-certified permanent disability with no expectation of improvement

If you're married, you can't claim this deduction if you file separately. If you're an unremarried widow or widower of a pensioner and receive qualifying survivor benefits, you may be eligible to claim the retirement benefit deduction if you meet the age/disability requirements.

Part Two – Qualified Retirement Benefits

The recipients must meet the requirements in Part One, **and** their qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems. To qualify for the deduction, employees must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit is 7, the benefits are paid out of FERS and don't qualify.

If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.

- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund.
If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social

Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen's Retirement Fund may qualify for the deduction.

If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you're under the minimum retirement age. Instead it may be included on Form 1040 or 1040-SR, line 1 as wages.

The maximum amounts that can be deducted for 2022 are:

Married filing jointly:

- Recipient age 65 or older \$60,210
- Recipient age 62 or older and disabled \$60,210

Single:

- Age 65 or older \$40,140
- Age 62 or older and disabled \$40,140

These amounts must be reduced by retirement benefits received by you and your spouse under the Federal Social Security Act and the Federal Railroad Retirement Act.

Include with your return Form 1099s for all qualified retirement benefits claimed.

Line 22a. Enter \$60,210 or \$40,140, whichever applies to your filing status. **Note:** Only one deduction is allowed even though you and your spouse receive more than one annuity.

Line 22b. Enter the amount of retirement benefits you and your spouse received under the Federal Railroad Retirement Act.

Include on this line:

- The net Social Security equivalent benefit portion from federal Form RRB-1099, Box 5
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8, and

- Any railroad retirement disability benefit included as wages on federal Form 1040 or 1040-SR, line 1

Line 22c. Enter the amount of retirement benefits you and your spouse received under the Federal Social Security Act, Box 5 of your Form SSA-1099s. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, include those amounts received.

Line 22e. Enter the amount of qualified retirement benefits included on Form 43, line 28, Column A.

Line 22g. Enter the amount of qualified retirement benefits included in Idaho gross income. This amount must have been included on Form 43, line 28, Column B.

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

Line 23 Nonresident Military Pay

Column A: If you're a nonresident of Idaho, enter the amount of military pay included on Form 43, line 28, Column A.

Line 24 Bonus Depreciation

If you claimed the bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- 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
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3

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

Don't enter any amounts for property acquired during 2008 and 2009.

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 this line.

If you're a shareholder in an S corporation or a partner in a partnership that has Idaho-source income, include your distributive share of bonus depreciation from Form ID K-1, Part IV, Column A, line 27.

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 this line.

Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part IV, Column B, line 27. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

Line 25 First-time Home Buyer Savings Account Contributions and Interest

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is used to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 25 but only if included on Form 43, line 8. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided. Add your contributions to the interest earned on the account, and enter the total on this line.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence, and
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

Line 26 Other Subtractions

Columns A and B: Identify any other subtraction you're eligible for, and claim the amount on this line.

Don't include foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction if allowed. See the instructions for **Itemized or Standard Deductions**. Don't include other subtractions from Form ID K-1, Part IV, line 28 on this line. Include those other subtractions on line 15.

On this line in the applicable column, include interest from Idaho Build America Bonds included on Form 43, line 28, Columns A and B. Don't include on this line any interest from non-Idaho Build America Bonds.

Part C — Credit for Income Tax Paid to Other States by Part-year Residents

When both Idaho and another state tax the same income while you're an Idaho resident, you may be eligible for a credit for tax paid to the other state.

Use this section to compute the credit. Include a complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that both Idaho and another state may tax 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 Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. If the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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, reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho.

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. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

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

Line 4. Enter the tax shown on Form 43, line 42.

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. State and local tax (SALT) workaround payments or credits aren't subtracted. 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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate share of the income tax credits. Income tax credits are those credits that relate to income tax excluding SALT workaround payments or credits. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

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 is entered as 66.67%. The percentage can't be more than 100%.

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

Part D — Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty

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

Use this section to compute the credit. You must include a complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, include a copy of Form ID K-1 or the schedule you received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

Examples of income that both Idaho and another state may tax 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 Form 43, line 42.

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.

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. Idaho doesn't tax this interest.

If your income derived in the other state includes income from an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

Line 3. Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed

as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate 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 lines 5 or 6. Enter this amount on Form 43, line 43.

Part E — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to qualified educational entities, you can claim a tax credit. Donation of goods or services don't qualify.

Include amounts from Form ID K-1, Part VIII, line 55 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on Form 43, line 42
- \$500 (\$1,000 on a joint return)
- The tax on Form 43, line 42 minus the amount on Form 43, line 43

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 63 to that amount. The total credit can't exceed \$500 (\$1,000 on a joint return).

See page 37 for the list of qualified educational entities.

Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

You can claim this credit if you donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Include amounts from Form ID K-1, Part VIII, line 56 to calculate the credit amount.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 43, line 42
- \$100 (\$200 on a joint return)
- The tax on Form 43, line 42 minus the amounts on Form 43 line 43 and Form 39NR, Part E, line 1

After calculating the credit amount, you can add any amounts reported on Form ID K-1, Part XI, line 65 to that amount. The total credit can't exceed \$100 (\$200 on a joint return).

See page 38 for the list of qualified youth or rehabilitation facilities and their foundations.

Line 3 Credit for Live Organ Donation Expenses

A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can claim a credit for expenses related to the donation.

The credit can't be more than the taxpayer's tax liability and is limited to the smaller of:

- The amount of live organ donation expenses paid by the taxpayer during the tax year, or
- \$5,000

Any unused credit can be carried over for five years.

To claim the credit, you must donate one or more of the following organs:

- Human bone marrow
- Any part of an:
 - Intestine
 - Kidney
 - Liver
 - Lung
 - Pancreas

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

Part F — 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 Part B, line 11, you can claim a \$100 credit for each family member, not including yourself or your spouse, who:

- Is age 65 or older
- You maintain a household for, and
- You provide more than one-half of the family member's support for the year

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 can claim this credit if your gross income is less than the filing requirement. File Form 43 and include Form 39NR.

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

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

Line 3. Enter the family member's name, Social Security number, relationship, and date of birth 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 Form 43, line 64.

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 64.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19 or Form 43, line 41, 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 \$1,057. This is the tax amount they must write on Form 40, line 20 or Form 43, line 42.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
		Your tax is –	
25,300	25,350	1,287	1,054
25,350	25,400	1,290	1,057
25,400	25,450	1,293	1,060

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$0				\$2,000				\$4,000			
		Your tax is —				Your tax is —				Your tax is —	
0	50	0	0	2,000	2,050	28	20	4,000	4,050	88	54
50	100	1	1	2,050	2,100	29	21	4,050	4,100	89	56
100	150	1	1	2,100	2,150	31	21	4,100	4,150	91	57
150	200	2	2	2,150	2,200	32	22	4,150	4,200	92	59
200	250	2	2	2,200	2,250	34	22	4,200	4,250	94	60
250	300	3	3	2,250	2,300	35	23	4,250	4,300	95	62
300	350	3	3	2,300	2,350	37	23	4,300	4,350	97	63
350	400	4	4	2,350	2,400	38	24	4,350	4,400	98	65
400	450	4	4	2,400	2,450	40	24	4,400	4,450	100	66
450	500	5	5	2,450	2,500	41	25	4,450	4,500	101	68
500	550	5	5	2,500	2,550	43	25	4,500	4,550	103	69
550	600	6	6	2,550	2,600	44	26	4,550	4,600	104	71
600	650	6	6	2,600	2,650	46	26	4,600	4,650	106	72
650	700	7	7	2,650	2,700	47	27	4,650	4,700	107	74
700	750	7	7	2,700	2,750	49	27	4,700	4,750	109	75
750	800	8	8	2,750	2,800	50	28	4,750	4,800	110	77
800	850	8	8	2,800	2,850	52	28	4,800	4,850	112	78
850	900	9	9	2,850	2,900	53	29	4,850	4,900	113	80
900	950	9	9	2,900	2,950	55	29	4,900	4,950	115	81
950	1,000	10	10	2,950	3,000	56	30	4,950	5,000	116	83
\$1,000				\$3,000				\$5,000			
1,000	1,050	10	10	3,000	3,050	58	30	5,000	5,050	118	84
1,050	1,100	11	11	3,050	3,100	59	31	5,050	5,100	120	86
1,100	1,150	11	11	3,100	3,150	61	31	5,100	5,150	123	87
1,150	1,200	12	12	3,150	3,200	62	32	5,150	5,200	125	89
1,200	1,250	12	12	3,200	3,250	64	32	5,200	5,250	127	90
1,250	1,300	13	13	3,250	3,300	65	33	5,250	5,300	129	92
1,300	1,350	13	13	3,300	3,350	67	33	5,300	5,350	132	93
1,350	1,400	14	14	3,350	3,400	68	35	5,350	5,400	134	95
1,400	1,450	14	14	3,400	3,450	70	36	5,400	5,450	136	96
1,450	1,500	15	15	3,450	3,500	71	38	5,450	5,500	138	98
1,500	1,550	15	15	3,500	3,550	73	39	5,500	5,550	141	99
1,550	1,600	16	16	3,550	3,600	74	41	5,550	5,600	143	101
1,600	1,650	16	16	3,600	3,650	76	42	5,600	5,650	145	102
1,650	1,700	17	17	3,650	3,700	77	44	5,650	5,700	147	104
1,700	1,750	19	17	3,700	3,750	79	45	5,700	5,750	150	105
1,750	1,800	20	18	3,750	3,800	80	47	5,750	5,800	152	107
1,800	1,850	22	18	3,800	3,850	82	48	5,800	5,850	154	108
1,850	1,900	23	19	3,850	3,900	83	50	5,850	5,900	156	110
1,900	1,950	25	19	3,900	3,950	85	51	5,900	5,950	159	111
1,950	2,000	26	20	3,950	4,000	86	53	5,950	6,000	161	113

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$6,000 Your tax is —				\$9,000 Your tax is —				\$12,000 Your tax is —			
6,000	6,050	163	114	9,000	9,050	309	204	12,000	12,050	489	325
6,050	6,100	165	116	9,050	9,100	312	206	12,050	12,100	492	327
6,100	6,150	168	117	9,100	9,150	315	207	12,100	12,150	495	330
6,150	6,200	170	119	9,150	9,200	318	209	12,150	12,200	498	332
6,200	6,250	172	120	9,200	9,250	321	210	12,200	12,250	501	334
6,250	6,300	174	122	9,250	9,300	324	212	12,250	12,300	504	336
6,300	6,350	177	123	9,300	9,350	327	213	12,300	12,350	507	339
6,350	6,400	179	125	9,350	9,400	330	215	12,350	12,400	510	341
6,400	6,450	181	126	9,400	9,450	333	216	12,400	12,450	513	343
6,450	6,500	183	128	9,450	9,500	336	218	12,450	12,500	516	345
6,500	6,550	186	129	9,500	9,550	339	219	12,500	12,550	519	348
6,550	6,600	188	131	9,550	9,600	342	221	12,550	12,600	522	350
6,600	6,650	190	132	9,600	9,650	345	222	12,600	12,650	525	352
6,650	6,700	192	134	9,650	9,700	348	224	12,650	12,700	528	354
6,700	6,750	195	135	9,700	9,750	351	225	12,700	12,750	531	357
6,750	6,800	197	137	9,750	9,800	354	227	12,750	12,800	534	359
6,800	6,850	199	138	9,800	9,850	357	228	12,800	12,850	537	361
6,850	6,900	201	140	9,850	9,900	360	230	12,850	12,900	540	363
6,900	6,950	204	141	9,900	9,950	363	231	12,900	12,950	543	366
6,950	7,000	206	143	9,950	10,000	366	233	12,950	13,000	546	368
\$7,000				\$10,000				\$13,000			
7,000	7,050	208	144	10,000	10,050	369	235	13,000	13,050	549	370
7,050	7,100	210	146	10,050	10,100	372	237	13,050	13,100	552	372
7,100	7,150	213	147	10,100	10,150	375	240	13,100	13,150	555	375
7,150	7,200	215	149	10,150	10,200	378	242	13,150	13,200	558	377
7,200	7,250	217	150	10,200	10,250	381	244	13,200	13,250	561	379
7,250	7,300	219	152	10,250	10,300	384	246	13,250	13,300	564	381
7,300	7,350	222	153	10,300	10,350	387	249	13,300	13,350	567	384
7,350	7,400	224	155	10,350	10,400	390	251	13,350	13,400	570	386
7,400	7,450	226	156	10,400	10,450	393	253	13,400	13,450	573	388
7,450	7,500	228	158	10,450	10,500	396	255	13,450	13,500	576	390
7,500	7,550	231	159	10,500	10,550	399	258	13,500	13,550	579	393
7,550	7,600	233	161	10,550	10,600	402	260	13,550	13,600	582	395
7,600	7,650	235	162	10,600	10,650	405	262	13,600	13,650	585	397
7,650	7,700	237	164	10,650	10,700	408	264	13,650	13,700	588	399
7,700	7,750	240	165	10,700	10,750	411	267	13,700	13,750	591	402
7,750	7,800	242	167	10,750	10,800	414	269	13,750	13,800	594	404
7,800	7,850	244	168	10,800	10,850	417	271	13,800	13,850	597	406
7,850	7,900	246	170	10,850	10,900	420	273	13,850	13,900	600	408
7,900	7,950	249	171	10,900	10,950	423	276	13,900	13,950	603	411
7,950	8,000	251	173	10,950	11,000	426	278	13,950	14,000	606	413
\$8,000				\$11,000				\$14,000			
8,000	8,050	253	174	11,000	11,050	429	280	14,000	14,050	609	415
8,050	8,100	255	176	11,050	11,100	432	282	14,050	14,100	612	417
8,100	8,150	258	177	11,100	11,150	435	285	14,100	14,150	615	420
8,150	8,200	260	179	11,150	11,200	438	287	14,150	14,200	618	422
8,200	8,250	262	180	11,200	11,250	441	289	14,200	14,250	621	424
8,250	8,300	264	182	11,250	11,300	444	291	14,250	14,300	624	426
8,300	8,350	267	183	11,300	11,350	447	294	14,300	14,350	627	429
8,350	8,400	270	185	11,350	11,400	450	296	14,350	14,400	630	431
8,400	8,450	273	186	11,400	11,450	453	298	14,400	14,450	633	433
8,450	8,500	276	188	11,450	11,500	456	300	14,450	14,500	636	435
8,500	8,550	279	189	11,500	11,550	459	303	14,500	14,550	639	438
8,550	8,600	282	191	11,550	11,600	462	305	14,550	14,600	642	440
8,600	8,650	285	192	11,600	11,650	465	307	14,600	14,650	645	442
8,650	8,700	288	194	11,650	11,700	468	309	14,650	14,700	648	444
8,700	8,750	291	195	11,700	11,750	471	312	14,700	14,750	651	447
8,750	8,800	294	197	11,750	11,800	474	314	14,750	14,800	654	449
8,800	8,850	297	198	11,800	11,850	477	316	14,800	14,850	657	451
8,850	8,900	300	200	11,850	11,900	480	318	14,850	14,900	660	453
8,900	8,950	303	201	11,900	11,950	483	321	14,900	14,950	663	456
8,950	9,000	306	203	11,950	12,000	486	323	14,950	15,000	666	458

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$15,000		Your tax is —		\$18,000		Your tax is —		\$21,000		Your tax is —	
15,000	15,050	669	460	18,000	18,050	849	616	21,000	21,050	1,029	796
15,050	15,100	672	462	18,050	18,100	852	619	21,050	21,100	1,032	799
15,100	15,150	675	465	18,100	18,150	855	622	21,100	21,150	1,035	802
15,150	15,200	678	467	18,150	18,200	858	625	21,150	21,200	1,038	805
15,200	15,250	681	469	18,200	18,250	861	628	21,200	21,250	1,041	808
15,250	15,300	684	471	18,250	18,300	864	631	21,250	21,300	1,044	811
15,300	15,350	687	474	18,300	18,350	867	634	21,300	21,350	1,047	814
15,350	15,400	690	476	18,350	18,400	870	637	21,350	21,400	1,050	817
15,400	15,450	693	478	18,400	18,450	873	640	21,400	21,450	1,053	820
15,450	15,500	696	480	18,450	18,500	876	643	21,450	21,500	1,056	823
15,500	15,550	699	483	18,500	18,550	879	646	21,500	21,550	1,059	826
15,550	15,600	702	485	18,550	18,600	882	649	21,550	21,600	1,062	829
15,600	15,650	705	487	18,600	18,650	885	652	21,600	21,650	1,065	832
15,650	15,700	708	489	18,650	18,700	888	655	21,650	21,700	1,068	835
15,700	15,750	711	492	18,700	18,750	891	658	21,700	21,750	1,071	838
15,750	15,800	714	494	18,750	18,800	894	661	21,750	21,800	1,074	841
15,800	15,850	717	496	18,800	18,850	897	664	21,800	21,850	1,077	844
15,850	15,900	720	498	18,850	18,900	900	667	21,850	21,900	1,080	847
15,900	15,950	723	501	18,900	18,950	903	670	21,900	21,950	1,083	850
15,950	16,000	726	503	18,950	19,000	906	673	21,950	22,000	1,086	853
\$16,000				\$19,000				\$22,000			
16,000	16,050	729	505	19,000	19,050	909	676	22,000	22,050	1,089	856
16,050	16,100	732	507	19,050	19,100	912	679	22,050	22,100	1,092	859
16,100	16,150	735	510	19,100	19,150	915	682	22,100	22,150	1,095	862
16,150	16,200	738	512	19,150	19,200	918	685	22,150	22,200	1,098	865
16,200	16,250	741	514	19,200	19,250	921	688	22,200	22,250	1,101	868
16,250	16,300	744	516	19,250	19,300	924	691	22,250	22,300	1,104	871
16,300	16,350	747	519	19,300	19,350	927	694	22,300	22,350	1,107	874
16,350	16,400	750	521	19,350	19,400	930	697	22,350	22,400	1,110	877
16,400	16,450	753	523	19,400	19,450	933	700	22,400	22,450	1,113	880
16,450	16,500	756	525	19,450	19,500	936	703	22,450	22,500	1,116	883
16,500	16,550	759	528	19,500	19,550	939	706	22,500	22,550	1,119	886
16,550	16,600	762	530	19,550	19,600	942	709	22,550	22,600	1,122	889
16,600	16,650	765	532	19,600	19,650	945	712	22,600	22,650	1,125	892
16,650	16,700	768	535	19,650	19,700	948	715	22,650	22,700	1,128	895
16,700	16,750	771	538	19,700	19,750	951	718	22,700	22,750	1,131	898
16,750	16,800	774	541	19,750	19,800	954	721	22,750	22,800	1,134	901
16,800	16,850	777	544	19,800	19,850	957	724	22,800	22,850	1,137	904
16,850	16,900	780	547	19,850	19,900	960	727	22,850	22,900	1,140	907
16,900	16,950	783	550	19,900	19,950	963	730	22,900	22,950	1,143	910
16,950	17,000	786	553	19,950	20,000	966	733	22,950	23,000	1,146	913
\$17,000				\$20,000				\$23,000			
17,000	17,050	789	556	20,000	20,050	969	736	23,000	23,050	1,149	916
17,050	17,100	792	559	20,050	20,100	972	739	23,050	23,100	1,152	919
17,100	17,150	795	562	20,100	20,150	975	742	23,100	23,150	1,155	922
17,150	17,200	798	565	20,150	20,200	978	745	23,150	23,200	1,158	925
17,200	17,250	801	568	20,200	20,250	981	748	23,200	23,250	1,161	928
17,250	17,300	804	571	20,250	20,300	984	751	23,250	23,300	1,164	931
17,300	17,350	807	574	20,300	20,350	987	754	23,300	23,350	1,167	934
17,350	17,400	810	577	20,350	20,400	990	757	23,350	23,400	1,170	937
17,400	17,450	813	580	20,400	20,450	993	760	23,400	23,450	1,173	940
17,450	17,500	816	583	20,450	20,500	996	763	23,450	23,500	1,176	943
17,500	17,550	819	586	20,500	20,550	999	766	23,500	23,550	1,179	946
17,550	17,600	822	589	20,550	20,600	1,002	769	23,550	23,600	1,182	949
17,600	17,650	825	592	20,600	20,650	1,005	772	23,600	23,650	1,185	952
17,650	17,700	828	595	20,650	20,700	1,008	775	23,650	23,700	1,188	955
17,700	17,750	831	598	20,700	20,750	1,011	778	23,700	23,750	1,191	958
17,750	17,800	834	601	20,750	20,800	1,014	781	23,750	23,800	1,194	961
17,800	17,850	837	604	20,800	20,850	1,017	784	23,800	23,850	1,197	964
17,850	17,900	840	607	20,850	20,900	1,020	787	23,850	23,900	1,200	967
17,900	17,950	843	610	20,900	20,950	1,023	790	23,900	23,950	1,203	970
17,950	18,000	846	613	20,950	21,000	1,026	793	23,950	24,000	1,206	973

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$24,000 Your tax is —				\$27,000 Your tax is —				\$30,000 Your tax is —			
24,000	24,050	1,209	976	27,000	27,050	1,389	1,156	30,000	30,050	1,569	1,336
24,050	24,100	1,212	979	27,050	27,100	1,392	1,159	30,050	30,100	1,572	1,339
24,100	24,150	1,215	982	27,100	27,150	1,395	1,162	30,100	30,150	1,575	1,342
24,150	24,200	1,218	985	27,150	27,200	1,398	1,165	30,150	30,200	1,578	1,345
24,200	24,250	1,221	988	27,200	27,250	1,401	1,168	30,200	30,250	1,581	1,348
24,250	24,300	1,224	991	27,250	27,300	1,404	1,171	30,250	30,300	1,584	1,351
24,300	24,350	1,227	994	27,300	27,350	1,407	1,174	30,300	30,350	1,587	1,354
24,350	24,400	1,230	997	27,350	27,400	1,410	1,177	30,350	30,400	1,590	1,357
24,400	24,450	1,233	1,000	27,400	27,450	1,413	1,180	30,400	30,450	1,593	1,360
24,450	24,500	1,236	1,003	27,450	27,500	1,416	1,183	30,450	30,500	1,596	1,363
24,500	24,550	1,239	1,006	27,500	27,550	1,419	1,186	30,500	30,550	1,599	1,366
24,550	24,600	1,242	1,009	27,550	27,600	1,422	1,189	30,550	30,600	1,602	1,369
24,600	24,650	1,245	1,012	27,600	27,650	1,425	1,192	30,600	30,650	1,605	1,372
24,650	24,700	1,248	1,015	27,650	27,700	1,428	1,195	30,650	30,700	1,608	1,375
24,700	24,750	1,251	1,018	27,700	27,750	1,431	1,198	30,700	30,750	1,611	1,378
24,750	24,800	1,254	1,021	27,750	27,800	1,434	1,201	30,750	30,800	1,614	1,381
24,800	24,850	1,257	1,024	27,800	27,850	1,437	1,204	30,800	30,850	1,617	1,384
24,850	24,900	1,260	1,027	27,850	27,900	1,440	1,207	30,850	30,900	1,620	1,387
24,900	24,950	1,263	1,030	27,900	27,950	1,443	1,210	30,900	30,950	1,623	1,390
24,950	25,000	1,266	1,033	27,950	28,000	1,446	1,213	30,950	31,000	1,626	1,393
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,269	1,036	28,000	28,050	1,449	1,216	31,000	31,050	1,629	1,396
25,050	25,100	1,272	1,039	28,050	28,100	1,452	1,219	31,050	31,100	1,632	1,399
25,100	25,150	1,275	1,042	28,100	28,150	1,455	1,222	31,100	31,150	1,635	1,402
25,150	25,200	1,278	1,045	28,150	28,200	1,458	1,225	31,150	31,200	1,638	1,405
25,200	25,250	1,281	1,048	28,200	28,250	1,461	1,228	31,200	31,250	1,641	1,408
25,250	25,300	1,284	1,051	28,250	28,300	1,464	1,231	31,250	31,300	1,644	1,411
25,300	25,350	1,287	1,054	28,300	28,350	1,467	1,234	31,300	31,350	1,647	1,414
25,350	25,400	1,290	1,057	28,350	28,400	1,470	1,237	31,350	31,400	1,650	1,417
25,400	25,450	1,293	1,060	28,400	28,450	1,473	1,240	31,400	31,450	1,653	1,420
25,450	25,500	1,296	1,063	28,450	28,500	1,476	1,243	31,450	31,500	1,656	1,423
25,500	25,550	1,299	1,066	28,500	28,550	1,479	1,246	31,500	31,550	1,659	1,426
25,550	25,600	1,302	1,069	28,550	28,600	1,482	1,249	31,550	31,600	1,662	1,429
25,600	25,650	1,305	1,072	28,600	28,650	1,485	1,252	31,600	31,650	1,665	1,432
25,650	25,700	1,308	1,075	28,650	28,700	1,488	1,255	31,650	31,700	1,668	1,435
25,700	25,750	1,311	1,078	28,700	28,750	1,491	1,258	31,700	31,750	1,671	1,438
25,750	25,800	1,314	1,081	28,750	28,800	1,494	1,261	31,750	31,800	1,674	1,441
25,800	25,850	1,317	1,084	28,800	28,850	1,497	1,264	31,800	31,850	1,677	1,444
25,850	25,900	1,320	1,087	28,850	28,900	1,500	1,267	31,850	31,900	1,680	1,447
25,900	25,950	1,323	1,090	28,900	28,950	1,503	1,270	31,900	31,950	1,683	1,450
25,950	26,000	1,326	1,093	28,950	29,000	1,506	1,273	31,950	32,000	1,686	1,453
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,329	1,096	29,000	29,050	1,509	1,276	32,000	32,050	1,689	1,456
26,050	26,100	1,332	1,099	29,050	29,100	1,512	1,279	32,050	32,100	1,692	1,459
26,100	26,150	1,335	1,102	29,100	29,150	1,515	1,282	32,100	32,150	1,695	1,462
26,150	26,200	1,338	1,105	29,150	29,200	1,518	1,285	32,150	32,200	1,698	1,465
26,200	26,250	1,341	1,108	29,200	29,250	1,521	1,288	32,200	32,250	1,701	1,468
26,250	26,300	1,344	1,111	29,250	29,300	1,524	1,291	32,250	32,300	1,704	1,471
26,300	26,350	1,347	1,114	29,300	29,350	1,527	1,294	32,300	32,350	1,707	1,474
26,350	26,400	1,350	1,117	29,350	29,400	1,530	1,297	32,350	32,400	1,710	1,477
26,400	26,450	1,353	1,120	29,400	29,450	1,533	1,300	32,400	32,450	1,713	1,480
26,450	26,500	1,356	1,123	29,450	29,500	1,536	1,303	32,450	32,500	1,716	1,483
26,500	26,550	1,359	1,126	29,500	29,550	1,539	1,306	32,500	32,550	1,719	1,486
26,550	26,600	1,362	1,129	29,550	29,600	1,542	1,309	32,550	32,600	1,722	1,489
26,600	26,650	1,365	1,132	29,600	29,650	1,545	1,312	32,600	32,650	1,725	1,492
26,650	26,700	1,368	1,135	29,650	29,700	1,548	1,315	32,650	32,700	1,728	1,495
26,700	26,750	1,371	1,138	29,700	29,750	1,551	1,318	32,700	32,750	1,731	1,498
26,750	26,800	1,374	1,141	29,750	29,800	1,554	1,321	32,750	32,800	1,734	1,501
26,800	26,850	1,377	1,144	29,800	29,850	1,557	1,324	32,800	32,850	1,737	1,504
26,850	26,900	1,380	1,147	29,850	29,900	1,560	1,327	32,850	32,900	1,740	1,507
26,900	26,950	1,383	1,150	29,900	29,950	1,563	1,330	32,900	32,950	1,743	1,510
26,950	27,000	1,386	1,153	29,950	30,000	1,566	1,333	32,950	33,000	1,746	1,513

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$33,000		Your tax is —		\$36,000		Your tax is —		\$39,000		Your tax is —	
33,000	33,050	1,749	1,516	36,000	36,050	1,929	1,696	39,000	39,050	2,109	1,876
33,050	33,100	1,752	1,519	36,050	36,100	1,932	1,699	39,050	39,100	2,112	1,879
33,100	33,150	1,755	1,522	36,100	36,150	1,935	1,702	39,100	39,150	2,115	1,882
33,150	33,200	1,758	1,525	36,150	36,200	1,938	1,705	39,150	39,200	2,118	1,885
33,200	33,250	1,761	1,528	36,200	36,250	1,941	1,708	39,200	39,250	2,121	1,888
33,250	33,300	1,764	1,531	36,250	36,300	1,944	1,711	39,250	39,300	2,124	1,891
33,300	33,350	1,767	1,534	36,300	36,350	1,947	1,714	39,300	39,350	2,127	1,894
33,350	33,400	1,770	1,537	36,350	36,400	1,950	1,717	39,350	39,400	2,130	1,897
33,400	33,450	1,773	1,540	36,400	36,450	1,953	1,720	39,400	39,450	2,133	1,900
33,450	33,500	1,776	1,543	36,450	36,500	1,956	1,723	39,450	39,500	2,136	1,903
33,500	33,550	1,779	1,546	36,500	36,550	1,959	1,726	39,500	39,550	2,139	1,906
33,550	33,600	1,782	1,549	36,550	36,600	1,962	1,729	39,550	39,600	2,142	1,909
33,600	33,650	1,785	1,552	36,600	36,650	1,965	1,732	39,600	39,650	2,145	1,912
33,650	33,700	1,788	1,555	36,650	36,700	1,968	1,735	39,650	39,700	2,148	1,915
33,700	33,750	1,791	1,558	36,700	36,750	1,971	1,738	39,700	39,750	2,151	1,918
33,750	33,800	1,794	1,561	36,750	36,800	1,974	1,741	39,750	39,800	2,154	1,921
33,800	33,850	1,797	1,564	36,800	36,850	1,977	1,744	39,800	39,850	2,157	1,924
33,850	33,900	1,800	1,567	36,850	36,900	1,980	1,747	39,850	39,900	2,160	1,927
33,900	33,950	1,803	1,570	36,900	36,950	1,983	1,750	39,900	39,950	2,163	1,930
33,950	34,000	1,806	1,573	36,950	37,000	1,986	1,753	39,950	40,000	2,166	1,933
\$34,000		Your tax is —		\$37,000		Your tax is —		\$40,000		Your tax is —	
34,000	34,050	1,809	1,576	37,000	37,050	1,989	1,756	40,000	40,050	2,169	1,936
34,050	34,100	1,812	1,579	37,050	37,100	1,992	1,759	40,050	40,100	2,172	1,939
34,100	34,150	1,815	1,582	37,100	37,150	1,995	1,762	40,100	40,150	2,175	1,942
34,150	34,200	1,818	1,585	37,150	37,200	1,998	1,765	40,150	40,200	2,178	1,945
34,200	34,250	1,821	1,588	37,200	37,250	2,001	1,768	40,200	40,250	2,181	1,948
34,250	34,300	1,824	1,591	37,250	37,300	2,004	1,771	40,250	40,300	2,184	1,951
34,300	34,350	1,827	1,594	37,300	37,350	2,007	1,774	40,300	40,350	2,187	1,954
34,350	34,400	1,830	1,597	37,350	37,400	2,010	1,777	40,350	40,400	2,190	1,957
34,400	34,450	1,833	1,600	37,400	37,450	2,013	1,780	40,400	40,450	2,193	1,960
34,450	34,500	1,836	1,603	37,450	37,500	2,016	1,783	40,450	40,500	2,196	1,963
34,500	34,550	1,839	1,606	37,500	37,550	2,019	1,786	40,500	40,550	2,199	1,966
34,550	34,600	1,842	1,609	37,550	37,600	2,022	1,789	40,550	40,600	2,202	1,969
34,600	34,650	1,845	1,612	37,600	37,650	2,025	1,792	40,600	40,650	2,205	1,972
34,650	34,700	1,848	1,615	37,650	37,700	2,028	1,795	40,650	40,700	2,208	1,975
34,700	34,750	1,851	1,618	37,700	37,750	2,031	1,798	40,700	40,750	2,211	1,978
34,750	34,800	1,854	1,621	37,750	37,800	2,034	1,801	40,750	40,800	2,214	1,981
34,800	34,850	1,857	1,624	37,800	37,850	2,037	1,804	40,800	40,850	2,217	1,984
34,850	34,900	1,860	1,627	37,850	37,900	2,040	1,807	40,850	40,900	2,220	1,987
34,900	34,950	1,863	1,630	37,900	37,950	2,043	1,810	40,900	40,950	2,223	1,990
34,950	35,000	1,866	1,633	37,950	38,000	2,046	1,813	40,950	41,000	2,226	1,993
\$35,000		Your tax is —		\$38,000		Your tax is —		\$41,000		Your tax is —	
35,000	35,050	1,869	1,636	38,000	38,050	2,049	1,816	41,000	41,050	2,229	1,996
35,050	35,100	1,872	1,639	38,050	38,100	2,052	1,819	41,050	41,100	2,232	1,999
35,100	35,150	1,875	1,642	38,100	38,150	2,055	1,822	41,100	41,150	2,235	2,002
35,150	35,200	1,878	1,645	38,150	38,200	2,058	1,825	41,150	41,200	2,238	2,005
35,200	35,250	1,881	1,648	38,200	38,250	2,061	1,828	41,200	41,250	2,241	2,008
35,250	35,300	1,884	1,651	38,250	38,300	2,064	1,831	41,250	41,300	2,244	2,011
35,300	35,350	1,887	1,654	38,300	38,350	2,067	1,834	41,300	41,350	2,247	2,014
35,350	35,400	1,890	1,657	38,350	38,400	2,070	1,837	41,350	41,400	2,250	2,017
35,400	35,450	1,893	1,660	38,400	38,450	2,073	1,840	41,400	41,450	2,253	2,020
35,450	35,500	1,896	1,663	38,450	38,500	2,076	1,843	41,450	41,500	2,256	2,023
35,500	35,550	1,899	1,666	38,500	38,550	2,079	1,846	41,500	41,550	2,259	2,026
35,550	35,600	1,902	1,669	38,550	38,600	2,082	1,849	41,550	41,600	2,262	2,029
35,600	35,650	1,905	1,672	38,600	38,650	2,085	1,852	41,600	41,650	2,265	2,032
35,650	35,700	1,908	1,675	38,650	38,700	2,088	1,855	41,650	41,700	2,268	2,035
35,700	35,750	1,911	1,678	38,700	38,750	2,091	1,858	41,700	41,750	2,271	2,038
35,750	35,800	1,914	1,681	38,750	38,800	2,094	1,861	41,750	41,800	2,274	2,041
35,800	35,850	1,917	1,684	38,800	38,850	2,097	1,864	41,800	41,850	2,277	2,044
35,850	35,900	1,920	1,687	38,850	38,900	2,100	1,867	41,850	41,900	2,280	2,047
35,900	35,950	1,923	1,690	38,900	38,950	2,103	1,870	41,900	41,950	2,283	2,050
35,950	36,000	1,926	1,693	38,950	39,000	2,106	1,873	41,950	42,000	2,286	2,053

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$42,000 Your tax is —				\$45,000 Your tax is —				\$48,000 Your tax is —			
42,000	42,050	2,289	2,056	45,000	45,050	2,469	2,236	48,000	48,050	2,649	2,416
42,050	42,100	2,292	2,059	45,050	45,100	2,472	2,239	48,050	48,100	2,652	2,419
42,100	42,150	2,295	2,062	45,100	45,150	2,475	2,242	48,100	48,150	2,655	2,422
42,150	42,200	2,298	2,065	45,150	45,200	2,478	2,245	48,150	48,200	2,658	2,425
42,200	42,250	2,301	2,068	45,200	45,250	2,481	2,248	48,200	48,250	2,661	2,428
42,250	42,300	2,304	2,071	45,250	45,300	2,484	2,251	48,250	48,300	2,664	2,431
42,300	42,350	2,307	2,074	45,300	45,350	2,487	2,254	48,300	48,350	2,667	2,434
42,350	42,400	2,310	2,077	45,350	45,400	2,490	2,257	48,350	48,400	2,670	2,437
42,400	42,450	2,313	2,080	45,400	45,450	2,493	2,260	48,400	48,450	2,673	2,440
42,450	42,500	2,316	2,083	45,450	45,500	2,496	2,263	48,450	48,500	2,676	2,443
42,500	42,550	2,319	2,086	45,500	45,550	2,499	2,266	48,500	48,550	2,679	2,446
42,550	42,600	2,322	2,089	45,550	45,600	2,502	2,269	48,550	48,600	2,682	2,449
42,600	42,650	2,325	2,092	45,600	45,650	2,505	2,272	48,600	48,650	2,685	2,452
42,650	42,700	2,328	2,095	45,650	45,700	2,508	2,275	48,650	48,700	2,688	2,455
42,700	42,750	2,331	2,098	45,700	45,750	2,511	2,278	48,700	48,750	2,691	2,458
42,750	42,800	2,334	2,101	45,750	45,800	2,514	2,281	48,750	48,800	2,694	2,461
42,800	42,850	2,337	2,104	45,800	45,850	2,517	2,284	48,800	48,850	2,697	2,464
42,850	42,900	2,340	2,107	45,850	45,900	2,520	2,287	48,850	48,900	2,700	2,467
42,900	42,950	2,343	2,110	45,900	45,950	2,523	2,290	48,900	48,950	2,703	2,470
42,950	43,000	2,346	2,113	45,950	46,000	2,526	2,293	48,950	49,000	2,706	2,473
\$43,000				\$46,000				\$49,000			
43,000	43,050	2,349	2,116	46,000	46,050	2,529	2,296	49,000	49,050	2,709	2,476
43,050	43,100	2,352	2,119	46,050	46,100	2,532	2,299	49,050	49,100	2,712	2,479
43,100	43,150	2,355	2,122	46,100	46,150	2,535	2,302	49,100	49,150	2,715	2,482
43,150	43,200	2,358	2,125	46,150	46,200	2,538	2,305	49,150	49,200	2,718	2,485
43,200	43,250	2,361	2,128	46,200	46,250	2,541	2,308	49,200	49,250	2,721	2,488
43,250	43,300	2,364	2,131	46,250	46,300	2,544	2,311	49,250	49,300	2,724	2,491
43,300	43,350	2,367	2,134	46,300	46,350	2,547	2,314	49,300	49,350	2,727	2,494
43,350	43,400	2,370	2,137	46,350	46,400	2,550	2,317	49,350	49,400	2,730	2,497
43,400	43,450	2,373	2,140	46,400	46,450	2,553	2,320	49,400	49,450	2,733	2,500
43,450	43,500	2,376	2,143	46,450	46,500	2,556	2,323	49,450	49,500	2,736	2,503
43,500	43,550	2,379	2,146	46,500	46,550	2,559	2,326	49,500	49,550	2,739	2,506
43,550	43,600	2,382	2,149	46,550	46,600	2,562	2,329	49,550	49,600	2,742	2,509
43,600	43,650	2,385	2,152	46,600	46,650	2,565	2,332	49,600	49,650	2,745	2,512
43,650	43,700	2,388	2,155	46,650	46,700	2,568	2,335	49,650	49,700	2,748	2,515
43,700	43,750	2,391	2,158	46,700	46,750	2,571	2,338	49,700	49,750	2,751	2,518
43,750	43,800	2,394	2,161	46,750	46,800	2,574	2,341	49,750	49,800	2,754	2,521
43,800	43,850	2,397	2,164	46,800	46,850	2,577	2,344	49,800	49,850	2,757	2,524
43,850	43,900	2,400	2,167	46,850	46,900	2,580	2,347	49,850	49,900	2,760	2,527
43,900	43,950	2,403	2,170	46,900	46,950	2,583	2,350	49,900	49,950	2,763	2,530
43,950	44,000	2,406	2,173	46,950	47,000	2,586	2,353	49,950	50,000	2,766	2,533
\$44,000				\$47,000				\$50,000			
44,000	44,050	2,409	2,176	47,000	47,050	2,589	2,356	50,000	50,050	2,769	2,536
44,050	44,100	2,412	2,179	47,050	47,100	2,592	2,359	50,050	50,100	2,772	2,539
44,100	44,150	2,415	2,182	47,100	47,150	2,595	2,362	50,100	50,150	2,775	2,542
44,150	44,200	2,418	2,185	47,150	47,200	2,598	2,365	50,150	50,200	2,778	2,545
44,200	44,250	2,421	2,188	47,200	47,250	2,601	2,368	50,200	50,250	2,781	2,548
44,250	44,300	2,424	2,191	47,250	47,300	2,604	2,371	50,250	50,300	2,784	2,551
44,300	44,350	2,427	2,194	47,300	47,350	2,607	2,374	50,300	50,350	2,787	2,554
44,350	44,400	2,430	2,197	47,350	47,400	2,610	2,377	50,350	50,400	2,790	2,557
44,400	44,450	2,433	2,200	47,400	47,450	2,613	2,380	50,400	50,450	2,793	2,560
44,450	44,500	2,436	2,203	47,450	47,500	2,616	2,383	50,450	50,500	2,796	2,563
44,500	44,550	2,439	2,206	47,500	47,550	2,619	2,386	50,500	50,550	2,799	2,566
44,550	44,600	2,442	2,209	47,550	47,600	2,622	2,389	50,550	50,600	2,802	2,569
44,600	44,650	2,445	2,212	47,600	47,650	2,625	2,392	50,600	50,650	2,805	2,572
44,650	44,700	2,448	2,215	47,650	47,700	2,628	2,395	50,650	50,700	2,808	2,575
44,700	44,750	2,451	2,218	47,700	47,750	2,631	2,398	50,700	50,750	2,811	2,578
44,750	44,800	2,454	2,221	47,750	47,800	2,634	2,401	50,750	50,800	2,814	2,581
44,800	44,850	2,457	2,224	47,800	47,850	2,637	2,404	50,800	50,850	2,817	2,584
44,850	44,900	2,460	2,227	47,850	47,900	2,640	2,407	50,850	50,900	2,820	2,587
44,900	44,950	2,463	2,230	47,900	47,950	2,643	2,410	50,900	50,950	2,823	2,590
44,950	45,000	2,466	2,233	47,950	48,000	2,646	2,413	50,950	51,000	2,826	2,593

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$51,000 Your tax is —				\$54,000 Your tax is —				\$57,000 Your tax is —			
51,000	51,050	2,829	2,596	54,000	54,050	3,009	2,776	57,000	57,050	3,189	2,956
51,050	51,100	2,832	2,599	54,050	54,100	3,012	2,779	57,050	57,100	3,192	2,959
51,100	51,150	2,835	2,602	54,100	54,150	3,015	2,782	57,100	57,150	3,195	2,962
51,150	51,200	2,838	2,605	54,150	54,200	3,018	2,785	57,150	57,200	3,198	2,965
51,200	51,250	2,841	2,608	54,200	54,250	3,021	2,788	57,200	57,250	3,201	2,968
51,250	51,300	2,844	2,611	54,250	54,300	3,024	2,791	57,250	57,300	3,204	2,971
51,300	51,350	2,847	2,614	54,300	54,350	3,027	2,794	57,300	57,350	3,207	2,974
51,350	51,400	2,850	2,617	54,350	54,400	3,030	2,797	57,350	57,400	3,210	2,977
51,400	51,450	2,853	2,620	54,400	54,450	3,033	2,800	57,400	57,450	3,213	2,980
51,450	51,500	2,856	2,623	54,450	54,500	3,036	2,803	57,450	57,500	3,216	2,983
51,500	51,550	2,859	2,626	54,500	54,550	3,039	2,806	57,500	57,550	3,219	2,986
51,550	51,600	2,862	2,629	54,550	54,600	3,042	2,809	57,550	57,600	3,222	2,989
51,600	51,650	2,865	2,632	54,600	54,650	3,045	2,812	57,600	57,650	3,225	2,992
51,650	51,700	2,868	2,635	54,650	54,700	3,048	2,815	57,650	57,700	3,228	2,995
51,700	51,750	2,871	2,638	54,700	54,750	3,051	2,818	57,700	57,750	3,231	2,998
51,750	51,800	2,874	2,641	54,750	54,800	3,054	2,821	57,750	57,800	3,234	3,001
51,800	51,850	2,877	2,644	54,800	54,850	3,057	2,824	57,800	57,850	3,237	3,004
51,850	51,900	2,880	2,647	54,850	54,900	3,060	2,827	57,850	57,900	3,240	3,007
51,900	51,950	2,883	2,650	54,900	54,950	3,063	2,830	57,900	57,950	3,243	3,010
51,950	52,000	2,886	2,653	54,950	55,000	3,066	2,833	57,950	58,000	3,246	3,013
\$52,000				\$55,000				\$58,000			
52,000	52,050	2,889	2,656	55,000	55,050	3,069	2,836	58,000	58,050	3,249	3,016
52,050	52,100	2,892	2,659	55,050	55,100	3,072	2,839	58,050	58,100	3,252	3,019
52,100	52,150	2,895	2,662	55,100	55,150	3,075	2,842	58,100	58,150	3,255	3,022
52,150	52,200	2,898	2,665	55,150	55,200	3,078	2,845	58,150	58,200	3,258	3,025
52,200	52,250	2,901	2,668	55,200	55,250	3,081	2,848	58,200	58,250	3,261	3,028
52,250	52,300	2,904	2,671	55,250	55,300	3,084	2,851	58,250	58,300	3,264	3,031
52,300	52,350	2,907	2,674	55,300	55,350	3,087	2,854	58,300	58,350	3,267	3,034
52,350	52,400	2,910	2,677	55,350	55,400	3,090	2,857	58,350	58,400	3,270	3,037
52,400	52,450	2,913	2,680	55,400	55,450	3,093	2,860	58,400	58,450	3,273	3,040
52,450	52,500	2,916	2,683	55,450	55,500	3,096	2,863	58,450	58,500	3,276	3,043
52,500	52,550	2,919	2,686	55,500	55,550	3,099	2,866	58,500	58,550	3,279	3,046
52,550	52,600	2,922	2,689	55,550	55,600	3,102	2,869	58,550	58,600	3,282	3,049
52,600	52,650	2,925	2,692	55,600	55,650	3,105	2,872	58,600	58,650	3,285	3,052
52,650	52,700	2,928	2,695	55,650	55,700	3,108	2,875	58,650	58,700	3,288	3,055
52,700	52,750	2,931	2,698	55,700	55,750	3,111	2,878	58,700	58,750	3,291	3,058
52,750	52,800	2,934	2,701	55,750	55,800	3,114	2,881	58,750	58,800	3,294	3,061
52,800	52,850	2,937	2,704	55,800	55,850	3,117	2,884	58,800	58,850	3,297	3,064
52,850	52,900	2,940	2,707	55,850	55,900	3,120	2,887	58,850	58,900	3,300	3,067
52,900	52,950	2,943	2,710	55,900	55,950	3,123	2,890	58,900	58,950	3,303	3,070
52,950	53,000	2,946	2,713	55,950	56,000	3,126	2,893	58,950	59,000	3,306	3,073
\$53,000				\$56,000				\$59,000			
53,000	53,050	2,949	2,716	56,000	56,050	3,129	2,896	59,000	59,050	3,309	3,076
53,050	53,100	2,952	2,719	56,050	56,100	3,132	2,899	59,050	59,100	3,312	3,079
53,100	53,150	2,955	2,722	56,100	56,150	3,135	2,902	59,100	59,150	3,315	3,082
53,150	53,200	2,958	2,725	56,150	56,200	3,138	2,905	59,150	59,200	3,318	3,085
53,200	53,250	2,961	2,728	56,200	56,250	3,141	2,908	59,200	59,250	3,321	3,088
53,250	53,300	2,964	2,731	56,250	56,300	3,144	2,911	59,250	59,300	3,324	3,091
53,300	53,350	2,967	2,734	56,300	56,350	3,147	2,914	59,300	59,350	3,327	3,094
53,350	53,400	2,970	2,737	56,350	56,400	3,150	2,917	59,350	59,400	3,330	3,097
53,400	53,450	2,973	2,740	56,400	56,450	3,153	2,920	59,400	59,450	3,333	3,100
53,450	53,500	2,976	2,743	56,450	56,500	3,156	2,923	59,450	59,500	3,336	3,103
53,500	53,550	2,979	2,746	56,500	56,550	3,159	2,926	59,500	59,550	3,339	3,106
53,550	53,600	2,982	2,749	56,550	56,600	3,162	2,929	59,550	59,600	3,342	3,109
53,600	53,650	2,985	2,752	56,600	56,650	3,165	2,932	59,600	59,650	3,345	3,112
53,650	53,700	2,988	2,755	56,650	56,700	3,168	2,935	59,650	59,700	3,348	3,115
53,700	53,750	2,991	2,758	56,700	56,750	3,171	2,938	59,700	59,750	3,351	3,118
53,750	53,800	2,994	2,761	56,750	56,800	3,174	2,941	59,750	59,800	3,354	3,121
53,800	53,850	2,997	2,764	56,800	56,850	3,177	2,944	59,800	59,850	3,357	3,124
53,850	53,900	3,000	2,767	56,850	56,900	3,180	2,947	59,850	59,900	3,360	3,127
53,900	53,950	3,003	2,770	56,900	56,950	3,183	2,950	59,900	59,950	3,363	3,130
53,950	54,000	3,006	2,773	56,950	57,000	3,186	2,953	59,950	60,000	3,366	3,133

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$60,000 Your tax is —				\$63,000 Your tax is —				\$66,000 Your tax is —			
60,000	60,050	3,369	3,136	63,000	63,050	3,549	3,316	66,000	66,050	3,729	3,496
60,050	60,100	3,372	3,139	63,050	63,100	3,552	3,319	66,050	66,100	3,732	3,499
60,100	60,150	3,375	3,142	63,100	63,150	3,555	3,322	66,100	66,150	3,735	3,502
60,150	60,200	3,378	3,145	63,150	63,200	3,558	3,325	66,150	66,200	3,738	3,505
60,200	60,250	3,381	3,148	63,200	63,250	3,561	3,328	66,200	66,250	3,741	3,508
60,250	60,300	3,384	3,151	63,250	63,300	3,564	3,331	66,250	66,300	3,744	3,511
60,300	60,350	3,387	3,154	63,300	63,350	3,567	3,334	66,300	66,350	3,747	3,514
60,350	60,400	3,390	3,157	63,350	63,400	3,570	3,337	66,350	66,400	3,750	3,517
60,400	60,450	3,393	3,160	63,400	63,450	3,573	3,340	66,400	66,450	3,753	3,520
60,450	60,500	3,396	3,163	63,450	63,500	3,576	3,343	66,450	66,500	3,756	3,523
60,500	60,550	3,399	3,166	63,500	63,550	3,579	3,346	66,500	66,550	3,759	3,526
60,550	60,600	3,402	3,169	63,550	63,600	3,582	3,349	66,550	66,600	3,762	3,529
60,600	60,650	3,405	3,172	63,600	63,650	3,585	3,352	66,600	66,650	3,765	3,532
60,650	60,700	3,408	3,175	63,650	63,700	3,588	3,355	66,650	66,700	3,768	3,535
60,700	60,750	3,411	3,178	63,700	63,750	3,591	3,358	66,700	66,750	3,771	3,538
60,750	60,800	3,414	3,181	63,750	63,800	3,594	3,361	66,750	66,800	3,774	3,541
60,800	60,850	3,417	3,184	63,800	63,850	3,597	3,364	66,800	66,850	3,777	3,544
60,850	60,900	3,420	3,187	63,850	63,900	3,600	3,367	66,850	66,900	3,780	3,547
60,900	60,950	3,423	3,190	63,900	63,950	3,603	3,370	66,900	66,950	3,783	3,550
60,950	61,000	3,426	3,193	63,950	64,000	3,606	3,373	66,950	67,000	3,786	3,553
\$61,000				\$64,000				\$67,000			
61,000	61,050	3,429	3,196	64,000	64,050	3,609	3,376	67,000	67,050	3,789	3,556
61,050	61,100	3,432	3,199	64,050	64,100	3,612	3,379	67,050	67,100	3,792	3,559
61,100	61,150	3,435	3,202	64,100	64,150	3,615	3,382	67,100	67,150	3,795	3,562
61,150	61,200	3,438	3,205	64,150	64,200	3,618	3,385	67,150	67,200	3,798	3,565
61,200	61,250	3,441	3,208	64,200	64,250	3,621	3,388	67,200	67,250	3,801	3,568
61,250	61,300	3,444	3,211	64,250	64,300	3,624	3,391	67,250	67,300	3,804	3,571
61,300	61,350	3,447	3,214	64,300	64,350	3,627	3,394	67,300	67,350	3,807	3,574
61,350	61,400	3,450	3,217	64,350	64,400	3,630	3,397	67,350	67,400	3,810	3,577
61,400	61,450	3,453	3,220	64,400	64,450	3,633	3,400	67,400	67,450	3,813	3,580
61,450	61,500	3,456	3,223	64,450	64,500	3,636	3,403	67,450	67,500	3,816	3,583
61,500	61,550	3,459	3,226	64,500	64,550	3,639	3,406	67,500	67,550	3,819	3,586
61,550	61,600	3,462	3,229	64,550	64,600	3,642	3,409	67,550	67,600	3,822	3,589
61,600	61,650	3,465	3,232	64,600	64,650	3,645	3,412	67,600	67,650	3,825	3,592
61,650	61,700	3,468	3,235	64,650	64,700	3,648	3,415	67,650	67,700	3,828	3,595
61,700	61,750	3,471	3,238	64,700	64,750	3,651	3,418	67,700	67,750	3,831	3,598
61,750	61,800	3,474	3,241	64,750	64,800	3,654	3,421	67,750	67,800	3,834	3,601
61,800	61,850	3,477	3,244	64,800	64,850	3,657	3,424	67,800	67,850	3,837	3,604
61,850	61,900	3,480	3,247	64,850	64,900	3,660	3,427	67,850	67,900	3,840	3,607
61,900	61,950	3,483	3,250	64,900	64,950	3,663	3,430	67,900	67,950	3,843	3,610
61,950	62,000	3,486	3,253	64,950	65,000	3,666	3,433	67,950	68,000	3,846	3,613
\$62,000				\$65,000				\$68,000			
62,000	62,050	3,489	3,256	65,000	65,050	3,669	3,436	68,000	68,050	3,849	3,616
62,050	62,100	3,492	3,259	65,050	65,100	3,672	3,439	68,050	68,100	3,852	3,619
62,100	62,150	3,495	3,262	65,100	65,150	3,675	3,442	68,100	68,150	3,855	3,622
62,150	62,200	3,498	3,265	65,150	65,200	3,678	3,445	68,150	68,200	3,858	3,625
62,200	62,250	3,501	3,268	65,200	65,250	3,681	3,448	68,200	68,250	3,861	3,628
62,250	62,300	3,504	3,271	65,250	65,300	3,684	3,451	68,250	68,300	3,864	3,631
62,300	62,350	3,507	3,274	65,300	65,350	3,687	3,454	68,300	68,350	3,867	3,634
62,350	62,400	3,510	3,277	65,350	65,400	3,690	3,457	68,350	68,400	3,870	3,637
62,400	62,450	3,513	3,280	65,400	65,450	3,693	3,460	68,400	68,450	3,873	3,640
62,450	62,500	3,516	3,283	65,450	65,500	3,696	3,463	68,450	68,500	3,876	3,643
62,500	62,550	3,519	3,286	65,500	65,550	3,699	3,466	68,500	68,550	3,879	3,646
62,550	62,600	3,522	3,289	65,550	65,600	3,702	3,469	68,550	68,600	3,882	3,649
62,600	62,650	3,525	3,292	65,600	65,650	3,705	3,472	68,600	68,650	3,885	3,652
62,650	62,700	3,528	3,295	65,650	65,700	3,708	3,475	68,650	68,700	3,888	3,655
62,700	62,750	3,531	3,298	65,700	65,750	3,711	3,478	68,700	68,750	3,891	3,658
62,750	62,800	3,534	3,301	65,750	65,800	3,714	3,481	68,750	68,800	3,894	3,661
62,800	62,850	3,537	3,304	65,800	65,850	3,717	3,484	68,800	68,850	3,897	3,664
62,850	62,900	3,540	3,307	65,850	65,900	3,720	3,487	68,850	68,900	3,900	3,667
62,900	62,950	3,543	3,310	65,900	65,950	3,723	3,490	68,900	68,950	3,903	3,670
62,950	63,000	3,546	3,313	65,950	66,000	3,726	3,493	68,950	69,000	3,906	3,673

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$69,000 Your tax is —				\$72,000 Your tax is —				\$75,000 Your tax is —			
69,000	69,050	3,909	3,676	72,000	72,050	4,089	3,856	75,000	75,050	4,269	4,036
69,050	69,100	3,912	3,679	72,050	72,100	4,092	3,859	75,050	75,100	4,272	4,039
69,100	69,150	3,915	3,682	72,100	72,150	4,095	3,862	75,100	75,150	4,275	4,042
69,150	69,200	3,918	3,685	72,150	72,200	4,098	3,865	75,150	75,200	4,278	4,045
69,200	69,250	3,921	3,688	72,200	72,250	4,101	3,868	75,200	75,250	4,281	4,048
69,250	69,300	3,924	3,691	72,250	72,300	4,104	3,871	75,250	75,300	4,284	4,051
69,300	69,350	3,927	3,694	72,300	72,350	4,107	3,874	75,300	75,350	4,287	4,054
69,350	69,400	3,930	3,697	72,350	72,400	4,110	3,877	75,350	75,400	4,290	4,057
69,400	69,450	3,933	3,700	72,400	72,450	4,113	3,880	75,400	75,450	4,293	4,060
69,450	69,500	3,936	3,703	72,450	72,500	4,116	3,883	75,450	75,500	4,296	4,063
69,500	69,550	3,939	3,706	72,500	72,550	4,119	3,886	75,500	75,550	4,299	4,066
69,550	69,600	3,942	3,709	72,550	72,600	4,122	3,889	75,550	75,600	4,302	4,069
69,600	69,650	3,945	3,712	72,600	72,650	4,125	3,892	75,600	75,650	4,305	4,072
69,650	69,700	3,948	3,715	72,650	72,700	4,128	3,895	75,650	75,700	4,308	4,075
69,700	69,750	3,951	3,718	72,700	72,750	4,131	3,898	75,700	75,750	4,311	4,078
69,750	69,800	3,954	3,721	72,750	72,800	4,134	3,901	75,750	75,800	4,314	4,081
69,800	69,850	3,957	3,724	72,800	72,850	4,137	3,904	75,800	75,850	4,317	4,084
69,850	69,900	3,960	3,727	72,850	72,900	4,140	3,907	75,850	75,900	4,320	4,087
69,900	69,950	3,963	3,730	72,900	72,950	4,143	3,910	75,900	75,950	4,323	4,090
69,950	70,000	3,966	3,733	72,950	73,000	4,146	3,913	75,950	76,000	4,326	4,093
\$70,000				\$73,000				\$76,000			
70,000	70,050	3,969	3,736	73,000	73,050	4,149	3,916	76,000	76,050	4,329	4,096
70,050	70,100	3,972	3,739	73,050	73,100	4,152	3,919	76,050	76,100	4,332	4,099
70,100	70,150	3,975	3,742	73,100	73,150	4,155	3,922	76,100	76,150	4,335	4,102
70,150	70,200	3,978	3,745	73,150	73,200	4,158	3,925	76,150	76,200	4,338	4,105
70,200	70,250	3,981	3,748	73,200	73,250	4,161	3,928	76,200	76,250	4,341	4,108
70,250	70,300	3,984	3,751	73,250	73,300	4,164	3,931	76,250	76,300	4,344	4,111
70,300	70,350	3,987	3,754	73,300	73,350	4,167	3,934	76,300	76,350	4,347	4,114
70,350	70,400	3,990	3,757	73,350	73,400	4,170	3,937	76,350	76,400	4,350	4,117
70,400	70,450	3,993	3,760	73,400	73,450	4,173	3,940	76,400	76,450	4,353	4,120
70,450	70,500	3,996	3,763	73,450	73,500	4,176	3,943	76,450	76,500	4,356	4,123
70,500	70,550	3,999	3,766	73,500	73,550	4,179	3,946	76,500	76,550	4,359	4,126
70,550	70,600	4,002	3,769	73,550	73,600	4,182	3,949	76,550	76,600	4,362	4,129
70,600	70,650	4,005	3,772	73,600	73,650	4,185	3,952	76,600	76,650	4,365	4,132
70,650	70,700	4,008	3,775	73,650	73,700	4,188	3,955	76,650	76,700	4,368	4,135
70,700	70,750	4,011	3,778	73,700	73,750	4,191	3,958	76,700	76,750	4,371	4,138
70,750	70,800	4,014	3,781	73,750	73,800	4,194	3,961	76,750	76,800	4,374	4,141
70,800	70,850	4,017	3,784	73,800	73,850	4,197	3,964	76,800	76,850	4,377	4,144
70,850	70,900	4,020	3,787	73,850	73,900	4,200	3,967	76,850	76,900	4,380	4,147
70,900	70,950	4,023	3,790	73,900	73,950	4,203	3,970	76,900	76,950	4,383	4,150
70,950	71,000	4,026	3,793	73,950	74,000	4,206	3,973	76,950	77,000	4,386	4,153
\$71,000				\$74,000				\$77,000			
71,000	71,050	4,029	3,796	74,000	74,050	4,209	3,976	77,000	77,050	4,389	4,156
71,050	71,100	4,032	3,799	74,050	74,100	4,212	3,979	77,050	77,100	4,392	4,159
71,100	71,150	4,035	3,802	74,100	74,150	4,215	3,982	77,100	77,150	4,395	4,162
71,150	71,200	4,038	3,805	74,150	74,200	4,218	3,985	77,150	77,200	4,398	4,165
71,200	71,250	4,041	3,808	74,200	74,250	4,221	3,988	77,200	77,250	4,401	4,168
71,250	71,300	4,044	3,811	74,250	74,300	4,224	3,991	77,250	77,300	4,404	4,171
71,300	71,350	4,047	3,814	74,300	74,350	4,227	3,994	77,300	77,350	4,407	4,174
71,350	71,400	4,050	3,817	74,350	74,400	4,230	3,997	77,350	77,400	4,410	4,177
71,400	71,450	4,053	3,820	74,400	74,450	4,233	4,000	77,400	77,450	4,413	4,180
71,450	71,500	4,056	3,823	74,450	74,500	4,236	4,003	77,450	77,500	4,416	4,183
71,500	71,550	4,059	3,826	74,500	74,550	4,239	4,006	77,500	77,550	4,419	4,186
71,550	71,600	4,062	3,829	74,550	74,600	4,242	4,009	77,550	77,600	4,422	4,189
71,600	71,650	4,065	3,832	74,600	74,650	4,245	4,012	77,600	77,650	4,425	4,192
71,650	71,700	4,068	3,835	74,650	74,700	4,248	4,015	77,650	77,700	4,428	4,195
71,700	71,750	4,071	3,838	74,700	74,750	4,251	4,018	77,700	77,750	4,431	4,198
71,750	71,800	4,074	3,841	74,750	74,800	4,254	4,021	77,750	77,800	4,434	4,201
71,800	71,850	4,077	3,844	74,800	74,850	4,257	4,024	77,800	77,850	4,437	4,204
71,850	71,900	4,080	3,847	74,850	74,900	4,260	4,027	77,850	77,900	4,440	4,207
71,900	71,950	4,083	3,850	74,900	74,950	4,263	4,030	77,900	77,950	4,443	4,210
71,950	72,000	4,086	3,853	74,950	75,000	4,266	4,033	77,950	78,000	4,446	4,213

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$78,000 Your tax is —				\$81,000 Your tax is —				\$84,000 Your tax is —			
78,000	78,050	4,449	4,216	81,000	81,050	4,629	4,396	84,000	84,050	4,809	4,576
78,050	78,100	4,452	4,219	81,050	81,100	4,632	4,399	84,050	84,100	4,812	4,579
78,100	78,150	4,455	4,222	81,100	81,150	4,635	4,402	84,100	84,150	4,815	4,582
78,150	78,200	4,458	4,225	81,150	81,200	4,638	4,405	84,150	84,200	4,818	4,585
78,200	78,250	4,461	4,228	81,200	81,250	4,641	4,408	84,200	84,250	4,821	4,588
78,250	78,300	4,464	4,231	81,250	81,300	4,644	4,411	84,250	84,300	4,824	4,591
78,300	78,350	4,467	4,234	81,300	81,350	4,647	4,414	84,300	84,350	4,827	4,594
78,350	78,400	4,470	4,237	81,350	81,400	4,650	4,417	84,350	84,400	4,830	4,597
78,400	78,450	4,473	4,240	81,400	81,450	4,653	4,420	84,400	84,450	4,833	4,600
78,450	78,500	4,476	4,243	81,450	81,500	4,656	4,423	84,450	84,500	4,836	4,603
78,500	78,550	4,479	4,246	81,500	81,550	4,659	4,426	84,500	84,550	4,839	4,606
78,550	78,600	4,482	4,249	81,550	81,600	4,662	4,429	84,550	84,600	4,842	4,609
78,600	78,650	4,485	4,252	81,600	81,650	4,665	4,432	84,600	84,650	4,845	4,612
78,650	78,700	4,488	4,255	81,650	81,700	4,668	4,435	84,650	84,700	4,848	4,615
78,700	78,750	4,491	4,258	81,700	81,750	4,671	4,438	84,700	84,750	4,851	4,618
78,750	78,800	4,494	4,261	81,750	81,800	4,674	4,441	84,750	84,800	4,854	4,621
78,800	78,850	4,497	4,264	81,800	81,850	4,677	4,444	84,800	84,850	4,857	4,624
78,850	78,900	4,500	4,267	81,850	81,900	4,680	4,447	84,850	84,900	4,860	4,627
78,900	78,950	4,503	4,270	81,900	81,950	4,683	4,450	84,900	84,950	4,863	4,630
78,950	79,000	4,506	4,273	81,950	82,000	4,686	4,453	84,950	85,000	4,866	4,633
\$79,000 Your tax is —				\$82,000 Your tax is —				\$85,000 Your tax is —			
79,000	79,050	4,509	4,276	82,000	82,050	4,689	4,456	85,000	85,050	4,869	4,636
79,050	79,100	4,512	4,279	82,050	82,100	4,692	4,459	85,050	85,100	4,872	4,639
79,100	79,150	4,515	4,282	82,100	82,150	4,695	4,462	85,100	85,150	4,875	4,642
79,150	79,200	4,518	4,285	82,150	82,200	4,698	4,465	85,150	85,200	4,878	4,645
79,200	79,250	4,521	4,288	82,200	82,250	4,701	4,468	85,200	85,250	4,881	4,648
79,250	79,300	4,524	4,291	82,250	82,300	4,704	4,471	85,250	85,300	4,884	4,651
79,300	79,350	4,527	4,294	82,300	82,350	4,707	4,474	85,300	85,350	4,887	4,654
79,350	79,400	4,530	4,297	82,350	82,400	4,710	4,477	85,350	85,400	4,890	4,657
79,400	79,450	4,533	4,300	82,400	82,450	4,713	4,480	85,400	85,450	4,893	4,660
79,450	79,500	4,536	4,303	82,450	82,500	4,716	4,483	85,450	85,500	4,896	4,663
79,500	79,550	4,539	4,306	82,500	82,550	4,719	4,486	85,500	85,550	4,899	4,666
79,550	79,600	4,542	4,309	82,550	82,600	4,722	4,489	85,550	85,600	4,902	4,669
79,600	79,650	4,545	4,312	82,600	82,650	4,725	4,492	85,600	85,650	4,905	4,672
79,650	79,700	4,548	4,315	82,650	82,700	4,728	4,495	85,650	85,700	4,908	4,675
79,700	79,750	4,551	4,318	82,700	82,750	4,731	4,498	85,700	85,750	4,911	4,678
79,750	79,800	4,554	4,321	82,750	82,800	4,734	4,501	85,750	85,800	4,914	4,681
79,800	79,850	4,557	4,324	82,800	82,850	4,737	4,504	85,800	85,850	4,917	4,684
79,850	79,900	4,560	4,327	82,850	82,900	4,740	4,507	85,850	85,900	4,920	4,687
79,900	79,950	4,563	4,330	82,900	82,950	4,743	4,510	85,900	85,950	4,923	4,690
79,950	80,000	4,566	4,333	82,950	83,000	4,746	4,513	85,950	86,000	4,926	4,693
\$80,000 Your tax is —				\$83,000 Your tax is —				\$86,000 Your tax is —			
80,000	80,050	4,569	4,336	83,000	83,050	4,749	4,516	86,000	86,050	4,929	4,696
80,050	80,100	4,572	4,339	83,050	83,100	4,752	4,519	86,050	86,100	4,932	4,699
80,100	80,150	4,575	4,342	83,100	83,150	4,755	4,522	86,100	86,150	4,935	4,702
80,150	80,200	4,578	4,345	83,150	83,200	4,758	4,525	86,150	86,200	4,938	4,705
80,200	80,250	4,581	4,348	83,200	83,250	4,761	4,528	86,200	86,250	4,941	4,708
80,250	80,300	4,584	4,351	83,250	83,300	4,764	4,531	86,250	86,300	4,944	4,711
80,300	80,350	4,587	4,354	83,300	83,350	4,767	4,534	86,300	86,350	4,947	4,714
80,350	80,400	4,590	4,357	83,350	83,400	4,770	4,537	86,350	86,400	4,950	4,717
80,400	80,450	4,593	4,360	83,400	83,450	4,773	4,540	86,400	86,450	4,953	4,720
80,450	80,500	4,596	4,363	83,450	83,500	4,776	4,543	86,450	86,500	4,956	4,723
80,500	80,550	4,599	4,366	83,500	83,550	4,779	4,546	86,500	86,550	4,959	4,726
80,550	80,600	4,602	4,369	83,550	83,600	4,782	4,549	86,550	86,600	4,962	4,729
80,600	80,650	4,605	4,372	83,600	83,650	4,785	4,552	86,600	86,650	4,965	4,732
80,650	80,700	4,608	4,375	83,650	83,700	4,788	4,555	86,650	86,700	4,968	4,735
80,700	80,750	4,611	4,378	83,700	83,750	4,791	4,558	86,700	86,750	4,971	4,738
80,750	80,800	4,614	4,381	83,750	83,800	4,794	4,561	86,750	86,800	4,974	4,741
80,800	80,850	4,617	4,384	83,800	83,850	4,797	4,564	86,800	86,850	4,977	4,744
80,850	80,900	4,620	4,387	83,850	83,900	4,800	4,567	86,850	86,900	4,980	4,747
80,900	80,950	4,623	4,390	83,900	83,950	4,803	4,570	86,900	86,950	4,983	4,750
80,950	81,000	4,626	4,393	83,950	84,000	4,806	4,573	86,950	87,000	4,986	4,753

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$87,000 Your tax is —				\$90,000 Your tax is —				\$93,000 Your tax is —			
87,000	87,050	4,989	4,756	90,000	90,050	5,169	4,936	93,000	93,050	5,349	5,116
87,050	87,100	4,992	4,759	90,050	90,100	5,172	4,939	93,050	93,100	5,352	5,119
87,100	87,150	4,995	4,762	90,100	90,150	5,175	4,942	93,100	93,150	5,355	5,122
87,150	87,200	4,998	4,765	90,150	90,200	5,178	4,945	93,150	93,200	5,358	5,125
87,200	87,250	5,001	4,768	90,200	90,250	5,181	4,948	93,200	93,250	5,361	5,128
87,250	87,300	5,004	4,771	90,250	90,300	5,184	4,951	93,250	93,300	5,364	5,131
87,300	87,350	5,007	4,774	90,300	90,350	5,187	4,954	93,300	93,350	5,367	5,134
87,350	87,400	5,010	4,777	90,350	90,400	5,190	4,957	93,350	93,400	5,370	5,137
87,400	87,450	5,013	4,780	90,400	90,450	5,193	4,960	93,400	93,450	5,373	5,140
87,450	87,500	5,016	4,783	90,450	90,500	5,196	4,963	93,450	93,500	5,376	5,143
87,500	87,550	5,019	4,786	90,500	90,550	5,199	4,966	93,500	93,550	5,379	5,146
87,550	87,600	5,022	4,789	90,550	90,600	5,202	4,969	93,550	93,600	5,382	5,149
87,600	87,650	5,025	4,792	90,600	90,650	5,205	4,972	93,600	93,650	5,385	5,152
87,650	87,700	5,028	4,795	90,650	90,700	5,208	4,975	93,650	93,700	5,388	5,155
87,700	87,750	5,031	4,798	90,700	90,750	5,211	4,978	93,700	93,750	5,391	5,158
87,750	87,800	5,034	4,801	90,750	90,800	5,214	4,981	93,750	93,800	5,394	5,161
87,800	87,850	5,037	4,804	90,800	90,850	5,217	4,984	93,800	93,850	5,397	5,164
87,850	87,900	5,040	4,807	90,850	90,900	5,220	4,987	93,850	93,900	5,400	5,167
87,900	87,950	5,043	4,810	90,900	90,950	5,223	4,990	93,900	93,950	5,403	5,170
87,950	88,000	5,046	4,813	90,950	91,000	5,226	4,993	93,950	94,000	5,406	5,173
\$88,000 Your tax is —				\$91,000 Your tax is —				\$94,000 Your tax is —			
88,000	88,050	5,049	4,816	91,000	91,050	5,229	4,996	94,000	94,050	5,409	5,176
88,050	88,100	5,052	4,819	91,050	91,100	5,232	4,999	94,050	94,100	5,412	5,179
88,100	88,150	5,055	4,822	91,100	91,150	5,235	5,002	94,100	94,150	5,415	5,182
88,150	88,200	5,058	4,825	91,150	91,200	5,238	5,005	94,150	94,200	5,418	5,185
88,200	88,250	5,061	4,828	91,200	91,250	5,241	5,008	94,200	94,250	5,421	5,188
88,250	88,300	5,064	4,831	91,250	91,300	5,244	5,011	94,250	94,300	5,424	5,191
88,300	88,350	5,067	4,834	91,300	91,350	5,247	5,014	94,300	94,350	5,427	5,194
88,350	88,400	5,070	4,837	91,350	91,400	5,250	5,017	94,350	94,400	5,430	5,197
88,400	88,450	5,073	4,840	91,400	91,450	5,253	5,020	94,400	94,450	5,433	5,200
88,450	88,500	5,076	4,843	91,450	91,500	5,256	5,023	94,450	94,500	5,436	5,203
88,500	88,550	5,079	4,846	91,500	91,550	5,259	5,026	94,500	94,550	5,439	5,206
88,550	88,600	5,082	4,849	91,550	91,600	5,262	5,029	94,550	94,600	5,442	5,209
88,600	88,650	5,085	4,852	91,600	91,650	5,265	5,032	94,600	94,650	5,445	5,212
88,650	88,700	5,088	4,855	91,650	91,700	5,268	5,035	94,650	94,700	5,448	5,215
88,700	88,750	5,091	4,858	91,700	91,750	5,271	5,038	94,700	94,750	5,451	5,218
88,750	88,800	5,094	4,861	91,750	91,800	5,274	5,041	94,750	94,800	5,454	5,221
88,800	88,850	5,097	4,864	91,800	91,850	5,277	5,044	94,800	94,850	5,457	5,224
88,850	88,900	5,100	4,867	91,850	91,900	5,280	5,047	94,850	94,900	5,460	5,227
88,900	88,950	5,103	4,870	91,900	91,950	5,283	5,050	94,900	94,950	5,463	5,230
88,950	89,000	5,106	4,873	91,950	92,000	5,286	5,053	94,950	95,000	5,466	5,233
\$89,000 Your tax is —				\$92,000 Your tax is —				\$95,000 Your tax is —			
89,000	89,050	5,109	4,876	92,000	92,050	5,289	5,056	95,000	95,050	5,469	5,236
89,050	89,100	5,112	4,879	92,050	92,100	5,292	5,059	95,050	95,100	5,472	5,239
89,100	89,150	5,115	4,882	92,100	92,150	5,295	5,062	95,100	95,150	5,475	5,242
89,150	89,200	5,118	4,885	92,150	92,200	5,298	5,065	95,150	95,200	5,478	5,245
89,200	89,250	5,121	4,888	92,200	92,250	5,301	5,068	95,200	95,250	5,481	5,248
89,250	89,300	5,124	4,891	92,250	92,300	5,304	5,071	95,250	95,300	5,484	5,251
89,300	89,350	5,127	4,894	92,300	92,350	5,307	5,074	95,300	95,350	5,487	5,254
89,350	89,400	5,130	4,897	92,350	92,400	5,310	5,077	95,350	95,400	5,490	5,257
89,400	89,450	5,133	4,900	92,400	92,450	5,313	5,080	95,400	95,450	5,493	5,260
89,450	89,500	5,136	4,903	92,450	92,500	5,316	5,083	95,450	95,500	5,496	5,263
89,500	89,550	5,139	4,906	92,500	92,550	5,319	5,086	95,500	95,550	5,499	5,266
89,550	89,600	5,142	4,909	92,550	92,600	5,322	5,089	95,550	95,600	5,502	5,269
89,600	89,650	5,145	4,912	92,600	92,650	5,325	5,092	95,600	95,650	5,505	5,272
89,650	89,700	5,148	4,915	92,650	92,700	5,328	5,095	95,650	95,700	5,508	5,275
89,700	89,750	5,151	4,918	92,700	92,750	5,331	5,098	95,700	95,750	5,511	5,278
89,750	89,800	5,154	4,921	92,750	92,800	5,334	5,101	95,750	95,800	5,514	5,281
89,800	89,850	5,157	4,924	92,800	92,850	5,337	5,104	95,800	95,850	5,517	5,284
89,850	89,900	5,160	4,927	92,850	92,900	5,340	5,107	95,850	95,900	5,520	5,287
89,900	89,950	5,163	4,930	92,900	92,950	5,343	5,110	95,900	95,950	5,523	5,290
89,950	90,000	5,166	4,933	92,950	93,000	5,346	5,113	95,950	96,000	5,526	5,293

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$96,000 Your tax is —				\$98,000 Your tax is —			
96,000	96,050	5,529	5,296	98,000	98,050	5,649	5,416
96,050	96,100	5,532	5,299	98,050	98,100	5,652	5,419
96,100	96,150	5,535	5,302	98,100	98,150	5,655	5,422
96,150	96,200	5,538	5,305	98,150	98,200	5,658	5,425
96,200	96,250	5,541	5,308	98,200	98,250	5,661	5,428
96,250	96,300	5,544	5,311	98,250	98,300	5,664	5,431
96,300	96,350	5,547	5,314	98,300	98,350	5,667	5,434
96,350	96,400	5,550	5,317	98,350	98,400	5,670	5,437
96,400	96,450	5,553	5,320	98,400	98,450	5,673	5,440
96,450	96,500	5,556	5,323	98,450	98,500	5,676	5,443
96,500	96,550	5,559	5,326	98,500	98,550	5,679	5,446
96,550	96,600	5,562	5,329	98,550	98,600	5,682	5,449
96,600	96,650	5,565	5,332	98,600	98,650	5,685	5,452
96,650	96,700	5,568	5,335	98,650	98,700	5,688	5,455
96,700	96,750	5,571	5,338	98,700	98,750	5,691	5,458
96,750	96,800	5,574	5,341	98,750	98,800	5,694	5,461
96,800	96,850	5,577	5,344	98,800	98,850	5,697	5,464
96,850	96,900	5,580	5,347	98,850	98,900	5,700	5,467
96,900	96,950	5,583	5,350	98,900	98,950	5,703	5,470
96,950	97,000	5,586	5,353	98,950	99,000	5,706	5,473
\$97,000 Your tax is —				\$99,000 Your tax is —			
97,000	97,050	5,589	5,356	99,000	99,050	5,709	5,476
97,050	97,100	5,592	5,359	99,050	99,100	5,712	5,479
97,100	97,150	5,595	5,362	99,100	99,150	5,715	5,482
97,150	97,200	5,598	5,365	99,150	99,200	5,718	5,485
97,200	97,250	5,601	5,368	99,200	99,250	5,721	5,488
97,250	97,300	5,604	5,371	99,250	99,300	5,724	5,491
97,300	97,350	5,607	5,374	99,300	99,350	5,727	5,494
97,350	97,400	5,610	5,377	99,350	99,400	5,730	5,497
97,400	97,450	5,613	5,380	99,400	99,450	5,733	5,500
97,450	97,500	5,616	5,383	99,450	99,500	5,736	5,503
97,500	97,550	5,619	5,386	99,500	99,550	5,739	5,506
97,550	97,600	5,622	5,389	99,550	99,600	5,742	5,509
97,600	97,650	5,625	5,392	99,600	99,650	5,745	5,512
97,650	97,700	5,628	5,395	99,650	99,700	5,748	5,515
97,700	97,750	5,631	5,398	99,700	99,750	5,751	5,518
97,750	97,800	5,634	5,401	99,750	99,800	5,754	5,521
97,800	97,850	5,637	5,404	99,800	99,850	5,757	5,524
97,850	97,900	5,640	5,407	99,850	99,900	5,760	5,527
97,900	97,950	5,643	5,410	99,900	99,950	5,763	5,530
97,950	98,000	5,646	5,413	99,950	100,000	5,766	5,533

*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 \$5,767 plus 6% 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 \$5,535 plus 6% of the amount over \$100,000.

Enter the tax on Form 40, line 20 or Form 43, line 42.