

IDAHO

2013

Individual Income Tax

Forms and instructions for:

Form 40
Resident

Form 39R
Supplemental Schedule (Resident)

Form 43
Part-Year or Nonresident

Form 39NR
Supplemental Schedule (Part-Year or Nonresident)

For more information:

tax.idaho.gov

Questions:

(208) 334-7660 in the Boise area
(800) 972-7660 toll free

Refund Information:

(208) 364-7389 in the Boise area
(888) 228-5770 toll free

Hearing Impaired (TDD):
(800) 377-3529

WHAT'S NEW FOR 2013

CONFORMITY TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the IRC as of January 1, 2013. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

GROCERY CREDIT INCREASES

The grocery credit is now \$80 per exemption if your taxable income is more than \$1,000 and \$100 per exemption if your taxable income is \$1,000 or less.

LOSS RECOVERIES FOR PONZI TYPE SCHEMES

For tax years beginning after December 31, 2012, if a taxpayer recovers part of a loss that was not allowed as a deduction in calculating Idaho taxable income, a deduction is allowed for the loss recovery to the extent the recovery amount is included in federal taxable income in the current year.

CHANGE TO TECHNOLOGICAL EQUIPMENT DONATION DEDUCTION

The deduction for donations of technological equipment is limited to the lower of cost, fair market value or Idaho taxable income of the taxpayer.

CHANGE TO NET OPERATING LOSS CARRYBACKS

A net operating loss incurred in tax years beginning on or after January 1, 2013, will be subtracted in the twenty succeeding taxable years unless an amended return carrying the loss back is filed within one year of the end of the taxable year of the net operating loss that results in the carryback. If an amended return is filed to carry the loss back, the loss is applied to the two preceding taxable years and is limited to a maximum of \$100,000. The requirement to check the box to forgo the carryback of the net operating loss is no longer applicable.

CHANGE TO IDAHO SOURCE INCOME — GUARANTEED PAYMENTS

For tax years beginning on or after January 1, 2013, guaranteed payments up to \$250,000 in any calendar year to an individual partner are sourced as compensation for services. The amount in excess of \$250,000 is sourced to Idaho based upon the partnership's Idaho apportionment factor.

All compensation paid to a retired partner is sourced to the partner's state of domicile.

CHANGE TO FEDERAL ITEMIZED DEDUCTION LIMITATION

The amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, has changed. For taxpayers under the age of 65, the required reduction is 10% of adjusted gross income. If the taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

If your federal adjusted gross income is more than \$300,000 (\$150,000 if you are married filing separately), some of your itemized deductions may be phased out. Since this figure is the same as the limit on your federal itemized deductions, use the amount reported on your federal return.

Since state income or general sales taxes are affected by the limitation, your state income or general sales tax addback (Form 40, line 14 or Form 43, line 34) must be reduced if your itemized deductions are limited. Adjust your state income or general sales tax addback as follows:

1. Itemized deductions after federal limitation (federal Schedule A, line 29)
2. Itemized deductions prior to federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28)
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point.
(.66666 = .6667 = 66.67%) (Can't exceed 100%)
4. State and local income or general sales taxes reported on federal Schedule A
5. Multiply line 4 by line 3. Enter this amount on Form 40, line 14, or Form 43, line 34.

EXEMPTION PHASE OUT

If your federal adjusted gross income on Form 40, line 7 or Form 43, line 27 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

- \$150,000 Married filing separate return
- \$300,000 Married filing joint return or qualifying widow(er)
- \$250,000 Single
- \$275,000 Head of household



SAVE A STAMP – FILE ONLINE!

File your return online to get:

- Faster refunds.
- Fewer errors.
- Confirmation that your return was received.

To e-file:

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

WHICH FORM TO USE

You must use Form 40 if you are a:

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

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

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

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

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

GENERAL INFORMATION

INFORMATION AND FORMS

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

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

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

FILING REQUIREMENTS

Resident

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include non-taxable Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2013.

STATUS

GROSS INCOME

MARRIED:

- filing separate returns \$ 3,900
- filing jointly, both spouses under 65 \$ 20,000
- filing jointly, one spouse 65 or older \$ 21,200
- filing jointly, both spouses 65 or older \$ 22,400

HEAD OF HOUSEHOLD:

- under 65 \$ 12,850
- 65 or older \$ 14,350

SINGLE:

- under 65 \$ 10,000
- 65 or older \$ 11,500

QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:

- under 65 \$ 16,100
- 65 or older \$ 17,300

DEPENDENT CLAIMED ON SOMEONE ELSE'S RETURN:

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

No. You must file a return if any of the following apply:

- Your unearned income was over \$1,000.
- Your earned income was over \$6,100.
- Your gross income was more than the larger of:
 - \$1,000, or
 - Your earned income (up to \$5,750) plus \$350.

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

- Your earned income was over \$7,600 (\$9,100 if 65 or older and blind).
- Your unearned income was over \$2,500 (\$4,000 if 65 or older and blind).
- Your gross income was more than:

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> • \$1,000, or • Your earned income (up to \$5,750) plus \$350. 	}	<ul style="list-style-type: none"> \$1,500 (\$3,000 if 65 or older and blind.)

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

No. You must file a return if any of the following apply:

- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
- Your unearned income was over \$1,000.
- Your earned income was over \$6,100.
- Your gross income was more than the larger of:
 - \$1,000, or
 - Your earned income (up to \$5,750) plus \$350.

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

- Your earned income was over \$7,300 (\$8,500 if 65 or older and blind).
- Your unearned income was over \$2,200 (\$3,400 if 65 or older and blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
- Your gross income was more than:

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> • \$1,000, or • Your earned income (up to \$5,750) plus \$350. 	}	<ul style="list-style-type: none"> \$1,200 (\$2,400 if 65 or older and blind.)

Part-year Resident/Nonresident

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

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

GENERAL INFORMATION

AMENDED RETURNS

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts. Do not include a copy of your original return with the amended return.

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.

AMERICAN INDIANS

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

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

ASSEMBLING THE IDAHO INDIVIDUAL RETURN

To ensure that your tax return is correctly processed, include all schedules and other forms in the following order:

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

Include legible copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding with your return. A complete copy of your federal return must be included with Form 40 or Form 43. If you are 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.

AUDITS

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

Federal Audit

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

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

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

BONUS DEPRECIATION

FOR PROPERTY ACQUIRED PRIOR TO 2008 OR AFTER 2009
If you claimed the bonus depreciation for federal purposes:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on the bonus depreciation line on Form 39R or 39NR.

FOR PROPERTY ACQUIRED AFTER 2007 AND BEFORE 2010
Idaho conforms to the federal bonus depreciation provisions. The amounts you use for federal will also be used for Idaho. No additional forms or computations are needed for Idaho.

COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2013 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See the Allocation Worksheet in federal Publication 555.

DECEDENT'S TAX RETURN

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

If your spouse died in 2013 and you didn't remarry in 2013, you can file a joint return. You can also file a joint return if your spouse died in 2014 before filing a 2013 return. A joint return should show your spouse's 2013 income before death and your income for all of 2013. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, he must also sign the return.

GENERAL INFORMATION

If a refund is due, include federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. Form 1310 isn't required when a surviving spouse files a joint return with the decedent or when a personal representative files for the decedent.

ESTIMATED TAX PAYMENTS

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

EXTENSION OF TIME FOR FILING

If you can't file your Idaho state income taxes by April 15, 2014, you may be eligible to get an automatic six-month extension without filing a form.

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

If you need to make a payment to avoid a penalty, you can mail Form 51 with your check or money order. Form 51 is available on our website at tax.idaho.gov.

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2014.

FILING STATUS

Your Idaho filing status must be the same as the filing status used on your federal return. This requirement does not apply to same sex couples who file a joint federal return; the State of Idaho does not recognize same sex marriages. If you filed a joint federal return as a same sex couple, compliance with Idaho law requires that each taxpayer:

- File an Idaho return as single or, if qualified, head of household for Idaho purposes, and
- Recompute your federal income tax return as if you had used either the single or, if qualified, head of household filing status, and
- Include those computations on your recomputed federal return with Idaho Form 40 or Form 43.

FILING YOUR RETURN

When To File

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

- On or before April 15, 2014, for the calendar year 2013, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

Where To File

Mail the return and payment to:

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

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

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

INCOME

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

GROSS INCOME

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

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

INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 4% per year (rate effective for 2014.)

MILITARY PERSONNEL

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

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

The earned income of qualifying spouses of Idaho servicemembers is not subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (Public Law 111-97) passed in November 2009.

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

- You are married to a servicemember who is serving in Idaho and has registered in the military with another state as a home of record; and
- You have located to Idaho with the servicemember and you have the same domicile (permanent residence) as the servicemember's home of record.

If you qualify for this exemption, see the instructions for residency status on page 12 of this booklet and report any Idaho withholding on Form 43, line 64.

NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

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

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

GENERAL INFORMATION

For information see our website at tax.idaho.gov, or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

Idaho resident on active duty stationed in Idaho

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

Idaho resident on active duty stationed outside of Idaho

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

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

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

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

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

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

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

Nonresident on active duty stationed in Idaho

If your military home of record isn't Idaho and you were on active duty stationed in Idaho for all or part of the year, Idaho doesn't tax your military income. Nonmilitary income from Idaho sources is subject to Idaho tax. File Form 43 if your gross income from Idaho sources exceeds \$2,500. The instructions for Form 43 begin on page 12.

NET OPERATING LOSS (NOL)

A net operating loss incurred in tax years beginning on or after January 1, 2013, will be subtracted in the twenty succeeding taxable years unless an amended return carrying the loss back is filed within one year of the end of the taxable year of the net operating loss that results in the carryback. If an amended return is filed to carry the loss back, the loss is applied to the two preceding taxable years and is limited to a maximum of \$100,000. The requirement to check the box to forgo the carryback of the net operating loss is no longer applicable.

For tax years beginning on or after January 1, 2000, and prior to January 1, 2013, the NOL generally must be carried back to the two preceding years. The carryback is limited to a maximum of

\$100,000. Any remaining loss may be carried forward until used, but no longer than 20 years.

For tax years beginning prior to January 1, 2000, the NOL generally must be carried back to the three preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but no longer than 15 years.

NONRESIDENT ALIENS

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

PAYMENTS

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

To pay by credit card, debit card or e-check, visit our website at tax.idaho.gov; or call (800) 972-7660.

PENALTIES

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

RECORDKEEPING

You are required by law to keep records that will enable you to prepare a complete and accurate income tax return. Although the law doesn't require any special form of records, you must retain all receipts, canceled checks, and other evidence to prove amounts claimed as deductions. Keep all supporting records for income or deductions until the statute of limitations for the return expires. Usually this is the later of three years from the due date or the date the return was filed. In property transactions, the basis of new or replacement property may be determined by the basis of the old property. Keep these records as long as they are needed to determine the basis of the original or replacement property.

REFUNDS WHEN NOT REQUIRED TO FILE

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

REFUND SEIZURE

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

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

GENERAL INFORMATION

ROUNDING

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

RESIDENCY

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

The following will help you decide:

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

SPECIAL-CASE IDAHO RESIDENTS

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

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2013.
- 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.

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

SIGNATURES

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

TAX PREPARER CONTACT BOX

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

You are also authorizing the paid preparer to:

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

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

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

TAX YEAR AND ACCOUNTING METHOD

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

FORM 40

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.

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- Write "**NRF**" 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 30.
- Cross through the \$10 on line 31, Permanent Building Fund, and write "NRF."
- **Skip** lines 32 through 41.
- Enter your grocery credit amount on line 42 using the grocery credit worksheet on page 9 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 43 through 56.
- **Skip** lines 57 through 60.
- Complete the bottom of Form 40 below line 60.

HEADING

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

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't received it from the Internal Revenue Service 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 Internal Revenue Service, 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 form(s) show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

AMENDED RETURN

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

If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts. Do not include a copy of your original return with the amended return.

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.

FORM 40

NEXT YEAR'S FORMS

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

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS

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

Lines 6a and 6b. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box "yourself" blank. Instead, check the box on line 12c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2013 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

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

LINE 7 FEDERAL ADJUSTED GROSS INCOME

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

TAX COMPUTATION

LINE 12a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2014, you may consider yourself 65 on December 31, 2013. The boxes you check must match your federal return.

LINE 12b BLIND

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

LINE 12c CLAIMED DEPENDENT

If your parents or someone else can claim you as a dependent on their tax return, check this box.

LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. However, if

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

use the worksheet below to calculate your standard deduction to be entered on line 16 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see YOU MUST ITEMIZE.)

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

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

If your federal adjusted gross income is more than \$300,000 (\$150,000 if you are married filing separately), see the What's New section for additional information.

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

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2013 and during the rest of the year you were a resident alien or a U.S. citizen.

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2013 and you and your spouse agree to be taxed on your combined worldwide income.

STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1949; or were blind.

1. Enter the amount shown below for your filing status.
 - Single or married filing separately, enter \$6,100.
 - Married filing jointly or qualifying widow(er), enter \$12,200.
 - Head of household, enter \$8,950
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 \$650?
 - Yes. Add \$350 to your earned income. Enter the total.
 - No. Enter \$1,000
4. Enter the smaller of line 1 or line 3. If born after January 1, 1949, and not blind, enter this amount on line 6. Otherwise, go to line 5
5. If born before January 2, 1949, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,200 (\$1,500 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. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

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LINE 18 EXEMPTIONS

Multiply \$3,900 by the total number of exemptions entered on line 6d. If your federal adjusted gross income is more than \$300,000 (\$150,000 if you are married filing separately), see the What's New section for additional information.

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

LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the tax tables on page 36. If line 19 is \$100,000 or more, use the schedules on page 47. 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 the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 24.

You may be entitled to 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. Include a copy of the Form K-1.

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

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

LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, or donated a qualified organ for transplanting in another individual. Complete Form 39R, Part E and see page 24 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

LINE 24 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 34 for specific instructions. Include Form 44.

OTHER TAXES

LINE 27 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, fuels tax is due. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

LINE 28 SALES/USE TAX DUE

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

If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 28.

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

LINE 29 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 35 for specific instructions. Include Form 44.

LINE 30 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

LINE 31 PERMANENT BUILDING FUND (PBF)

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

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

DONATIONS

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2014 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

LINE 33 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

LINE 34 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. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit www.idahochildrenstrustfund.org.

LINE 35 SPECIAL OLYMPICS IDAHO

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

LINE 36 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

Contributions are used to assist military Reservists and their families in order to promote the overall readiness for them to support our state and federal missions. The Idaho Guard and Reserve Family Support Fund (IGRFSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Corps Reserve, and the Coast Guard Reserve, along with their families, when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc., at (208) 272-4361.

LINE 37 AMERICAN RED CROSS OF GREATER IDAHO FUND

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

LINE 38 VETERANS SUPPORT FUND

Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans organizations throughout the state, assist homeless veterans programs in Idaho, promote and market the activities of the Office of Veterans Advocacy, develop an ongoing program for nurse recruitment and retention, supplement training for state and county service officers, and create an Idaho division of Veterans Services scholarship program to help veterans fund their education. Contact the Idaho Division of Veterans Services at (208) 577-2310.

LINE 39 IDAHO FOOD BANK FUND

Contributions assist Idaho hunger relief organizations in meeting the increasing demand for emergency food needed by hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Foodbank to provide Idaho community-based nonprofit groups with grants to increase their capacity to provide hunger relief services in Idaho. The Idaho Food Bank Fund is a statewide collaboration administered by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit www.idahofoodbankfund.org for more information.

LINE 40 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit www.boardofed.idaho.gov/scholarship/opportunity.asp.

PAYMENTS AND OTHER CREDITS

LINE 42 GROCERY CREDIT

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

The credit is \$80 per exemption if your taxable income on line 19 is more than \$1,000. If your taxable income on line 19 is \$1,000 or less, the credit is \$100 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2013 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

MEMBERS OF THE ARMED FORCES

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 19. Enter the total computed grocery credit on line 42, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 42.

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 19 is \$1,000 or less.

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 6c:

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

Number of qualified months ____ X \$8.33

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(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 42, Computed Amount _____

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 19 is more than \$1,000.

Yourself:

- 1. Number of qualified months _____
- 2. If 65 or older, multiply line 1 by \$8.33.
If qualified for the entire year, enter \$100 _____
- If under 65, multiply line 1 by \$6.67.
If qualified for the entire year, enter \$80 _____

Spouse (if joint return):

- 3. Number of qualified months _____
- 4. If 65 or older, multiply line 3 by \$8.33.
If qualified for the entire year, enter \$100 _____
- If under 65, multiply line 3 by \$6.67.
If qualified for the entire year, enter \$80 _____

Resident dependents claimed on line 6c:

- 5. Enter \$80 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5. Enter total on line 42, Computed Amount _____

DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 42 and entering zero (0) in the column for line 42. The election is **irrevocable** and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 15, 2014.

LINE 43 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

Complete and include Idaho Form 39R. See instructions, page 22. You may claim this credit even if your gross income is less than the filing requirement.

LINE 44 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 entitled to 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 is generally purchased without paying the tax.

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

LINE 45 IDAHO INCOME TAX WITHHELD

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

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

LINE 46 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2012 return.

LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

Although a pass-through entity is not required to withhold or pay income tax on an Idaho resident owner, in the event that it does, include the income tax withheld or paid on this line and include a copy of Form(s) ID K-1 with your income tax return.

LINE 48 HIRE ONE ACT CREDIT FOR NEW EMPLOYEES

You may be entitled to a credit if you hired a new employee on or after April 15, 2011. See instructions for Form 72. Enter the total credit allowed from Form 72, Part IV, line 2. Include Form 72.

TAX DUE OR REFUND

LINE 51 PENALTY AND INTEREST

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

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

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

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

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

FORM 40

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

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

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

Interest: Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2014 is 4%.

LINE 52 TOTAL DUE

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

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

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

To pay by credit card, debit card or e-check, visit our website at tax.idaho.gov, or call (800) 972-7660.

LINE 54 REFUND

Enter the amount of your overpayment shown on line 53 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

LINE 55 ESTIMATED TAX

If you are filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2014 tax and won't be refunded.

LINE 56 DIRECT DEPOSIT

Complete line 56 if you want us to deposit your refund directly into your bank 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 56. 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.

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

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

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

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

Paul Maple
Lilian Maple
123 Main Street
Anyplace, ID 10000

1234
15-000000

PAY TO THE ORDER OF \$ _____

ANYPLACE BANK
Anyplace, ID 10000

For

⑆ 250250025 ⑆ 2020 ⑆ 86 ⑆ ⑆ 1234

ROUTING NUMBER ACCOUNT NUMBER

AMENDED RETURN ONLY

Complete lines 57 through 60 only if you are filing this return as an amended return.

LINE 57 TOTAL DUE OR OVERPAYMENT ON THIS RETURN
If the total due shown on line 52 is greater than zero, enter this amount on line 57. The amount from line 52 should be entered as a positive amount.

If line 52 is zero, enter the amount of overpayment that is shown on line 53 on line 57. The amount from line 53 should be entered as a negative amount.

FORM 43

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

GROCERY CREDIT REFUND ONLY

To qualify for a refund of the grocery credit, you must be a resident of Idaho or an Idaho resident on active military duty. Part-year residents are entitled to claim a prorated credit against their tax liability; however, part-year residents are not entitled to a refund of any excess credit. Nonresidents do not qualify for the credit.

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

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

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 27.
- Write **"NRF"** 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 32b through 50.
- Cross through the \$10 on line 51, Permanent Building Fund, and write "NRF."
- **Skip** lines 52 through 60.
- Enter your grocery credit amount on line 61 using the grocery credit worksheet on page 17 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 62 through 75.
- **Skip** lines 76 through 79.
- Complete the bottom of Form 43, page 1, below line 27.

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).

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't received it from the Internal Revenue Service 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 Internal Revenue Service, 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 form(s) show the correct SSN or ITIN. An error in your SSN or ITIN will delay your refund.

AMENDED RETURN

This form can be used as an original return or an amended return. If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts. Do not include a copy of your original return with the amended return.

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.

NEXT YEAR'S FORMS

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

NONRESIDENT ALIEN

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

RESIDENCY STATUS

Check the box that applies to your residency status for 2013. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2013. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 6 to determine your status.

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

If the earned income of a servicemember's spouse is exempt from Idaho taxation as described on page 4 of this booklet under military personnel, on Idaho Form 43 the servicemember would check box 5 and the qualifying spouse would check box 3.

FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2013. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2013. 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 2013, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS

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

Lines 6a and 6b. Yourself and Spouse. CAUTION: If you can be claimed as a dependent on another person's tax return, such as a parent's return, leave the box for "yourself" blank. Instead, check the box on line 32c.

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2013 and you are filing a joint return, you may claim the exemption for your spouse.

FORM 43

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

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

IDAHO INCOME

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

LINE 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 are a nonresident who works for an employer both in Idaho and outside of Idaho, visit our website at tax.idaho.gov to obtain a copy of the publication entitled "Residency Status and Idaho Source Income". This publication will explain how to determine the amount of income that is taxable to Idaho.

If your military home of record is Idaho and you are on active duty outside Idaho, include all of your wages. Your active duty military wages earned outside of Idaho can be deducted on Form 39NR, Part B, line 7. If you have nonmilitary wages that are taxable to another state, you can take a credit for tax paid to other states on Form 39NR, 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 is exempt from Idaho taxation as described on page 4 of this booklet 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(s) W-2, please include a schedule or explanation.

LINE 8 TAXABLE INTEREST INCOME

From federal Form 1040, line 8a, Form 1040A, line 8a, or Form 1040EZ, line 2, 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, line 9a, or Form 1040A, line 9a, enter dividends earned while an Idaho resident or part-year resident and dividends earned from Idaho sources while a nonresident.

LINE 10 ALIMONY RECEIVED

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

LINE 11 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (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 according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

LINE 12 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13, 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 receipt of installment sale proceeds while you were an Idaho

resident. From federal Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

LINE 13 OTHER GAINS OR LOSSES

From federal Form 1040, line 14, enter other gains or losses reported on 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, line 15b, or Form 1040A, line 11b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

LINE 15 PENSIONS AND ANNUITIES

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

LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, 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. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

LINE 17 FARM INCOME OR LOSS

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

LINE 18 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, 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 Form 1040, line 21, enter any other income received while an Idaho resident or part-year resident, or from an Idaho source.

IDAHO ADJUSTMENTS

LINE 21 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 32, or Form 1040A, line 17; Idaho's portion of the deduction for a federal health savings account included on Form 1040, line 25; Idaho's portion of the Archer MSA deduction included on Form 1040, line 36; and Idaho's portion of the IRC 501(c)(18)(D) retirement plan included on Form 1040, line 36.

1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income derived by the taxpayer from the business with respect to which the federal health savings account deduction is claimed _____
2. Enter the amount from line 1 received while an Idaho resident or part-year resident, or from Idaho sources _____
3. Divide line 2 by line 1. (Can't exceed 100%) %
4. Enter amounts from federal Form 1040, lines 25, 32, and the write-in adjustments written in left of line 36, coded MSA or 501(c)(18)(D); or Form 1040A, line 17 _____
5. Multiply line 4 by line 3. Enter this amount on line 21 _____

FORM 43

LINE 22 TUITION AND FEES, MOVING EXPENSES, ALIMONY PAID, AND STUDENT LOAN INTEREST

If you claimed a deduction on federal Form 1040, line 26, 31a, or 33, or on federal Form 1040A, line 18, for tuition and fees, 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 _____
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter total tuition and fees, moving expense, 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 SEP, SIMPLE, or qualified plans reported on your federal Form 1040, lines 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

1. Enter the amount of self-employment income reported on Form 43, line 11 (business income), line 17 (farm income), line 16 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) _____
2. Enter the amount of self-employment income reported on federal Form 1040, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 7 (wages from an S corporation paid to a more than 2% shareholder) _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. From federal Form 1040, enter the total of lines 27, 28, and 29 _____
5. Multiply line 4 by line 3. Enter this amount on line 23 _____

LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

LINE 25 OTHER DEDUCTIONS

You may be entitled to an Idaho deduction if you claimed a deduction on federal Form 1040, lines 24, 35, or 36 relating to reservists, performing artists, fee-based government officials; domestic production activities; or as a write-in deduction for rental of personal property, reforestation amortization and expenses*, repayment of supplemental unemployment benefits, attorney fees and court costs, and 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 aforementioned deductions, total the result for each deduction, and enter the amount on line 25. Include a copy of your calculations with your return.

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

LINE 28 ADJUSTED GROSS INCOME

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

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

TAX COMPUTATION

LINE 32a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself". If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse". Age is determined as of December 31. However, if your 65th birthday was on January 1, 2014, you may consider yourself 65 on December 31, 2013. The boxes you check must match your federal return.

LINE 32b BLIND

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

LINE 32c CLAIMED DEPENDENT

If your parents or someone else can claim you as a dependent on their tax return, check this box.

LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. However, if

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

use the worksheet below to calculate your standard deduction to be entered on line 36 since you may use either your federal itemized deductions or standard deduction, whichever benefits you more. For exceptions, see YOU MUST ITEMIZE.

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

FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

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

If your federal adjusted gross income is more than \$300,000 (\$150,000 if you are married filing separately), see the What's New section for additional information.

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2013. However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2013 and you and your spouse agree to be taxed on your combined worldwide income.

FORM 43

STANDARD DEDUCTION WORKSHEET

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1949; or were blind.

1. Enter the amount shown below for your filing status.
 - Single or married filing separately, enter \$6,100.
 - Married filing jointly or qualifying widow(er), enter \$12,200.
 - Head of household, enter \$8,950
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 \$650?
 - Yes. Add \$350 to your earned income. Enter the total.
 - No. Enter \$1,000
4. Enter the smaller of line 1 or line 3. If born after January 1, 1949, and not blind, enter this amount on line 6. Otherwise, go to line 5
5. If born before January 2, 1949, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,200 (\$1,500 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. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any on line 27.

LINE 37 EXEMPTIONS

Multiply \$3,900 by the total number of exemptions entered on line 6d. If your federal adjusted gross income is more than \$300,000 (\$150,00 if you are married filing separately), see the What's New section for additional information.

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

LINE 39 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 should be entered as 66.67%. The percentage can't exceed 100%, or be less than zero.

LINE 42 TAX

Enter the tax on this line. If line 41 is less than \$100,000, use the tax tables on page 36. If line 41 is \$100,000 or more, use the schedules on page 47. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

CREDITS

LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must 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 be entitled to 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 be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, or donated a qualified organ for transplanting in another individual. Complete Form 39NR, Part E and see page 32 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

LINE 45 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 34 for specific instructions. Include Form 44.

OTHER TAXES

LINE 47 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, fuels tax is due. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

LINE 48 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 48.

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

LINE 49 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 35 for specific instructions. Include Form 44.

LINE 50 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

LINE 51 PERMANENT BUILDING FUND (PBF)

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

You aren't required to pay the \$10 PBF tax if:

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

FORM 43

DONATIONS

The donations on lines 53 through 59 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2014 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

LINE 53 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit www.boardofed.idaho.gov/scholarship/opportunity.asp.

LINE 54 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

LINE 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. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit www.idahochildrenstrustfund.org.

LINE 56 SPECIAL OLYMPICS IDAHO

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

LINE 57 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife, rare plants, and their habitats in Idaho, to promote

greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals and plants in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

LINE 58 AMERICAN RED CROSS OF IDAHO

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

LINE 59 IDAHO FOODBANK FUND

Contributions assist Idaho hunger relief organizations in meeting the increasing demand for emergency food needed by hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Foodbank to provide Idaho community-based nonprofit groups with grants to increase their capacity to provide hunger relief services in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit www.idahofoodbankfund.org for more information.

PAYMENTS AND OTHER CREDITS

LINE 61 GROCERY CREDIT

Nonresidents don't qualify for this credit.

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

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

The credit allowed for part-year residents can't exceed the amount on line 42 less line 43. Grocery credit isn't refunded to part-year residents.

The credit is \$80 per exemption if your taxable income on line 41 is more than \$1,000. If your taxable income on line 41 is \$1,000 or less, the credit is \$100 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2013 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 41. Enter the total computed grocery credit on line 61, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 61.

FORM 43

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 41 is \$1,000 or less.

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 6c:

- 5. Enter \$100 for each dependent who qualifies for the entire year. If they qualify for only part 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. Line 42 less line 43 _____
- 8. Enter the smaller of line 6 or line 7 here and on line 61, Computed Amount _____

The grocery credit allowed for part-year residents can't exceed the amount on line 42 less line 43. The grocery credit isn't refunded to part-year residents.

GROCERY CREDIT WORKSHEET

Use this worksheet when Idaho taxable income, line 41 is more than \$1,000.

Yourself:

- 1. Number of qualified months _____
- 2. If 65 or older, multiply line 1 by \$8.33. _____
If under 65, multiply line 1 by \$6.67 _____

Spouse (if joint return):

- 3. Number of qualified months _____
- 4. If 65 or older, multiply line 3 by \$8.33. _____
If under 65, multiply line 3 by \$6.67 _____

Resident dependents claimed on line 6c:

- 5. Enter \$80 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____
Number of qualified months _____ X \$6.67 _____

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

Total credit allowed:

- 6. Add amounts on lines 2, 4 and 5 _____
- 7. Enter tax. Line 42 less line 43 _____
- 8. Enter the smaller of line 6 or line 7 here and on line 61, Computed Amount _____

The grocery credit allowed for part-year residents can't exceed the amount on line 42 less line 43. The grocery credit isn't refunded to part-year residents.

MEMBERS OF THE ARMED FORCES

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

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

DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The election is made by checking the box on line 61 and entering zero (0) in the column for line 61. The election is **irrevocable** and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 15, 2014.

LINE 62 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

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

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

LINE 63 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 entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Attach Form 75. Heating fuel is generally purchased without paying the tax.

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

LINE 64 IDAHO INCOME TAX WITHHELD

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

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

LINE 65 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2012 return.

LINE 66 PASS-THROUGH INCOME TAX WITHHELD/PAID BY ENTITY

Enter on the withheld line the amount of withholding reported on Form ID K-1, page 1, line f. Enter on the paid by entity line any amount reported on Form ID K-1, page 1, line e.

FORM 43

LINE 67 HIRE ONE ACT CREDIT FOR NEW EMPLOYEES

You may be entitled to a credit if you hired a new employee on or after April 15, 2011. See instructions for Form 72. Enter the total credit allowed from Form 72, Part IV, line 2. Include Form 72.

TAX DUE OR REFUND

LINE 70 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

Interest: Interest is charged on the amount of tax due, line 69, from the original due date until paid. The rate for 2014 is 4%.

LINE 71 TOTAL DUE

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

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

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

To pay by credit card, debit card or e-check, visit our website at tax.idaho.gov, or call (800) 972-7660.

LINE 73 REFUND

Enter the amount of your overpayment shown on line 72 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

LINE 74 ESTIMATED TAX

If you are filing an original return, subtract line 73 from line 72. The amount you enter will be applied to your 2014 tax and won't be refunded.

LINE 75 DIRECT DEPOSIT

Complete line 75 if you want us to deposit your refund directly into your bank 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 75. 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

Or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

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

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

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

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

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

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

FORM 43

Paul Maple
Lilian Maple
123 Main Street
Anyplace, ID 10000

1234
15-00000000

PAY TO THE ORDER OF \$

ANYPLACE BANK
Anyplace, ID 10000

For

| :2502500251 | 202020 0186 ** | 1234

ROUTING NUMBER ACCOUNT NUMBER

Complete lines 76 through 79 only if you are filing this return as an amended return.

LINE 76 TOTAL DUE OR OVERPAYMENT ON THIS RETURN
If the total due shown on line 71 is greater than zero, enter this amount on line 76. The amount from line 71 should be entered as a positive amount.

If line 71 is zero, enter the amount of overpayment that is shown on line 72 on line 76. The amount from line 72 should be entered as a negative amount.

FORM 39R

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

PART A. ADDITIONS

LINE 1 FEDERAL NET OPERATING LOSS (NOL) CARRYOVER

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

LINE 2 CAPITAL LOSS CARRYOVER

If you claimed a capital loss or carryover that was incurred from activities not taxable by Idaho or before you became an Idaho resident, enter on line 2 the amount used in calculating your net capital gain/loss reported on your federal Schedule D.

Example: For the current tax year you reported capital loss carryovers that were incurred before moving to Idaho totaling \$40,000. These are used to offset \$26,000 of Idaho capital gains earned in the current year, resulting in a capital loss allowed on the federal return of \$3,000. For the current tax year, you must add back \$29,000 on line 2 (\$26,000 gain offset + \$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, net of 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 B, line 3. However, don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part B, line 5, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 7b.

LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 4. The amount added back is limited to your contributions deducted in the year of transfer and the prior 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 B, line 2.

Don't enter any amounts for property acquired after 2007 and before 2010.

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 subject to Idaho tax includes the ordinary income portion and the amount eligible for the federal capital gain election.

PARTNER AND SHAREHOLDER ADDITIONS

Include on this line your other additions from Form ID K-1, Part B, line 4.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 51, and check the box for an ineligible withdrawal.

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.

FORM 39R

LINE 2 STATE INCOME TAX REFUND

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

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

Interest income you received from obligations of the U.S. Government isn't subject to the Idaho tax. Deduct any U.S. Government interest included in federal adjusted gross income, Form 40, line 7. Examples of obligations of the U.S. Government include:

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

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

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

This includes your distributive share from Form ID K-1, Part B, line 6, net of the expenses related to the federal obligations from Form ID K-1, Part B, line 7c.

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. Energy efficiency upgrades 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 in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately stated, in which case the cost of the insulating material alone qualifies.
- 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 is also deductible.

Storm doors no longer qualify for this deduction.

LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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. The noncertified wood stove must be taken to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device.

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

LINES 5a - 5d

Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2010, complete line 5d. Enter the type of device 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 were able to claim the federal Credit for Child and Dependent Care Expenses, you are allowed an Idaho deduction for the child care expenses you paid for the care of your dependents. The Idaho deduction is a different amount than the federal credit.

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

1. Enter the amount of qualified expenses you incurred and paid in 2013. Don't include amounts paid by your employer or excluded from taxable income
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year
3. Enter excluded benefits from Part III of Form 2441
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction
5. Enter your earned income
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5
7. Enter the smallest of line 1, 4, 5, or 6 here and on 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.

FORM 39R

Exempt payments from the Railroad Retirement Board include:

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

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

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

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

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

LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

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

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

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS). 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 of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen 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 policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military.

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

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

The maximum amounts that may be deducted for 2013 are:

Married filing jointly:

- age 65 or older \$45,594
- age 62 or older and disabled \$45,594

Single:

- age 65 or older \$30,396
- age 62 or older and disabled \$30,396

Complete Part C and include with your return Form(s) 1099 for all qualified retirement benefits claimed.

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

Include on this line your distributive share from Form ID K-1, Part B, line 10. The amount entered may not exceed the amount of the pass-through income less deductions of the entity making the contribution.

LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

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

NOTE: Gains from the sale of stocks, easements, leasehold real properties, and other intangibles don't qualify.

Complete Idaho Form CG to compute your capital gains deduction.

LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

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

FORM 39R

Do not include military wages earned while stationed in Idaho. Your wage and tax statement (W-2) doesn't show this amount separately and you may have to compute the amount of income earned outside of Idaho. You should see your unit of assignment or use your orders in making the computation. 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 have been called into full-time duty for 120 days or more. If you are a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 11.

LINE 12 ADOPTION EXPENSES

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

LINE 13 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

Interest earned on the account is included on line 13, but only if included on 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 may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with Upromise Investments, Inc. The account owner and beneficiary will be designated at the time the account is established. The account owner will have the right to make withdrawals for payment of higher education expenses for the beneficiary. The person that withdraws the funds must report the withdrawal amounts as income in accordance with IRC Section 529.

Additional information can be obtained at idsaves.org or by calling (866) 433-2533.

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

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

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

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

Developmental disability means a chronic disability that:

1. 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
2. Results in substantial functional limitation in three or more of the following areas of life activity:
 - Self-care
 - Receptive and expressive language
 - Learning
 - Mobility
 - Self-direction
 - Capacity for independent living
 - Economic self-sufficiency; and
3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment or other services which are of lifelong or extended duration and individually planned and coordinated.

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

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

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

LINE 16 IDAHO LOTTERY WINNINGS

You may deduct Idaho lottery prizes of less than \$600 per prize included in federal adjusted gross income on Form 40, line 7. You can't deduct lottery prizes from other states.

LINE 17 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

American Indians who are enrolled members of a federally recognized tribe, who live and work on a reservation can deduct all reservation sourced income received while living and working on the reservation, if the income is included on Form 40, line 7. Income earned off the reservation can't be deducted. Income earned on the reservation can't be deducted if you live off the reservation.

LINE 18 HEALTH INSURANCE PREMIUMS

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

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

IDAHO MEDICAL SAVINGS ACCOUNT

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

FORM 39R

SALARY REDUCTION PLANS

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

BUSINESS DEDUCTIONS

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs since these amounts are already deducted. This includes the amounts deducted as 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, the premiums you paid may be deducted.

IDAHO STANDARD DEDUCTION

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

FEDERAL ITEMIZED DEDUCTION LIMITATIONS

The amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 10% of adjusted gross income for taxpayers under the age of 65. If a taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

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, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040, Schedule A _____
4. Total medical expenses. Add lines 1, 2 and 3 _____
5. Age 65 or older, enter 7.5% of federal adjusted gross income. Under age 65, enter 10% of federal adjusted gross income _____
6. Medical expense deduction allowed on the federal Form 1040, Schedule A. (Line 4 less line 5. If less than zero, enter zero.) _____

HEALTH INSURANCE

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

LONG-TERM CARE INSURANCE

11. Enter the total paid for long-term care insurance _____
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero _____

13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12 _____
14. Enter the total long-term care insurance costs deducted elsewhere on the federal return _____
15. Long term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39R, line 19 _____

LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

LINE 20 WORKER'S COMPENSATION INSURANCE

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

LINE 21 BONUS DEPRECIATION

If you 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 Idaho 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 B, line 8.

Don't enter any amounts for property acquired after 2007 and before 2010.

LINE 22 OTHER SUBTRACTIONS

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

FORM 39R

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions. Include on this line your distributive share of other subtractions from Form ID K-1, Part B, line 11.

On this line, include interest from Idaho Build America Bonds that was included in federal adjusted gross income, Form 40, line 7. Don't include on this line any interest from non-Idaho Build America Bonds.

PART C. RETIREMENT BENEFITS DEDUCTION

Complete lines 1 through 6 and enter the amount from line 6 on Part B, line 8. See page 21 for qualified retirement benefits.

LINE 2 Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act. The amounts to be included on this line would be the Net Social Security equivalent benefit portion, reported on federal Form RRB-1099, Box 5; the "total gross paid" amount reported on federal Form RRB-1099-R, Box 7, less any repayment reported on Box 8; and any railroad retirement disability benefit included as wages on federal Form 1040, line 7.

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

PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

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

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

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

LINE 1 Enter the tax shown on 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 as Idaho doesn't tax this interest.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; 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 should be entered as 66.67%. The percentage can't exceed 100%.

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

LINE 7 Your allowable credit for tax paid to other states is the smaller of line 5 or line 6. Enter this amount on Form 40, line 22.

PART E. CREDITS FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES, IDAHO YOUTH AND REHABILITATION FACILITIES, AND LIVE ORGAN DONATIONS EXPENSES

LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash to qualified educational entities, you may claim a tax credit. Donation of goods or services don't qualify. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 5. Otherwise, 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.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 1, in your calculations.

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

LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

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

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- the tax on Form 40, line 21 less the amounts on Form 40, line 22 and Form 39R, Part E, line 1.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 2, in your calculations.

The qualified youth or rehabilitation facilities and their foundations are:

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

The following are the qualified centers for independent living:

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

LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

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

Any unused credit may be carried over five years.

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

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

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

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

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

LINE 4 Enter the total on Form 40, line 43.

FORM 39NR

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

PART A. ADDITIONS

LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

Column A: Enter the amount of interest and dividends, net of 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 B, line 3.

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 B, line 3. Your apportioned share is usually the amount from Form ID K-1, Part B, line 3 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

For both Column A and B, don't include interest income or expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, lines 5 and 7.

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

LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

Withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state must be included on line 2, Columns A and B. The amount added back is limited to your contributions deducted in the year of transfer and the prior tax year.

Column B: If you make 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:

FORM 39NR

- 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 B, line 2.

Don't enter any amounts for property acquired after 2007 and before 2010.

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

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

Column A: If you are a partner in a partnership or shareholder of an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 2. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 2 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

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. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 4		

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: Enter any portion of the federal NOL carryforward or carryback included on Form 43, line 19.

CAPITAL LOSS CARRYFORWARD

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

Column B: Make no entry in Column B.

RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

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

PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A: Include the amount of other additions included on Form ID K-1, Part B, line 4.

Column B: Include your apportioned share of other additions from Form ID K-1, Part B, line 4. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 4 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 70, and check the box for an ineligible withdrawal.

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 on line 1.

LINE 2 STATE INCOME TAX REFUND

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

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

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

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

FORM 39NR

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

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

Column A: Enter the interest income you received from obligations of the U.S. Government if included on federal Form 1040, line 8a, or Form 1040A, line 8a. Your distributive share from Form ID K-1, Part B, line 6 net of the expenses related to the federal obligations from Form ID K-1, Part B, line 7 should already be included on federal Form 1040 or Form 1040A.

Column B: Enter on this line the interest and related expenses included as part of Form 43, line 27, Idaho Adjusted Gross income. This includes your apportioned share of interest from Form ID K-1, Part B, line 6 less expenses relating to U.S. interest on Form ID K-1, Part B, line 7. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 6 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

LINE 4 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2013. Don't include amounts paid by your employer _____
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year _____
3. Enter excluded benefits from Part III, Form 2441 _____
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction _____
5. Enter your earned income _____
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 _____
7. Enter the smallest of line 1, 4, 5, or 6 here and on 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 benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP, and CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

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

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

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

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

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

LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

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

NOTE: Gains from the sale of stocks, easements, leasehold real properties, and other intangibles don't qualify.

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

LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

Columns A and B: If you are serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days, your active duty military wages for service outside of Idaho aren't subject to Idaho tax. The continuous 120 days don't have to be in the same tax year. This deduction applies to an Idaho part-year resident who reported the military wages earned outside Idaho as Idaho income on Form 43, line 7.

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

FORM 39NR

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

LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

Any interest earned on the account is included on line 8, 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 line 8.

LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

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

Additional information can be obtained at idsaves.org or by calling (866) 433-2533.

LINE 10 ADOPTION EXPENSES

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

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

- | | |
|--|---------|
| 1. Total Idaho income from Form 43, line 20 | _____ |
| 2. Total income from federal Form 1040, line 22,
or Form 1040A, line 15 | _____ |
| 3. Divide line 1 by line 2. (Can't exceed 100%) | _____ % |
| 4. 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 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

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

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

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

Developmental disability means a chronic disability which:

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

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

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

Maintaining a household means paying more than one-half the expenses incurred for the benefit of all the household's occupants. Social Security benefits 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 A: Don't enter anything in Column A.

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

LINE 14 WORKER'S COMPENSATION INSURANCE

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

FORM 39NR

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

LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Include the amount of other subtractions included on Form ID K-1, Part B, line 11.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part B, line 11. Your apportioned share is usually the amount of the other subtraction included on Form ID K-1, Part B, line 11 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

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. Energy efficiency upgrades 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 in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately stated, in which case the cost of the insulating material alone qualifies.
- 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 is also deductible.

Storm doors no longer qualify for this deduction.

LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

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

Columns A and B: Include your distributive share from Form ID K-1, Part B, line 10. The deduction from a pass-through entity may not exceed the amount of pass-through income less 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, Schedule A, use the worksheet below, to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

IDAHO MEDICAL SAVINGS ACCOUNT

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

SALARY REDUCTION PLANS

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

BUSINESS DEDUCTIONS

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs since these amounts are already deducted. This includes the amounts deducted as 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 W-2.

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

IDAHO STANDARD DEDUCTION

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

FEDERAL ITEMIZED DEDUCTION LIMITATIONS

For federal purposes, the amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 10% of adjusted gross income for taxpayers under the age of 65. If a taxpayer or spouse is age 65 or older, the required reduction is 7.5% of adjusted gross income.

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, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040, Schedule A _____
4. Total medical expenses. Add lines 1, 2 and 3 .. _____
5. Age 65 or older, enter 7.5% of federal adjusted gross income. Under age 65, enter 10% of federal adjusted gross income _____
6. Medical expense deduction allowed on federal Form 1040, Schedule A. (Line 4 less line 5. If less than zero, enter zero.) _____

HEALTH INSURANCE

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

LONG-TERM CARE INSURANCE

11. Enter the total paid for long-term care insurance _____
12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero _____

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13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12 _____
14. Enter the total long-term care insurance costs deducted elsewhere on the federal return _____
15. Long-term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39NR, line 19, Column A _____

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

1. Total Idaho income from Form 43, line 20 _____
2. Total income from federal Form 1040, line 22, or Form 1040A, line 15, _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter the amount from Form 39NR, line 18, Column A _____
5. Allowable Idaho deduction. Multiply line 4 by line 3 _____

LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

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

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

1. Total Idaho income from Form 43, line 20 _____
2. Total income from federal Form 1040, line 22, or Form 1040A, line 15 _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter the amount from Form 39NR, line 19, Column A _____
5. Allowable Idaho deduction. Multiply line 4 by line 3 _____

LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

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

LINES 20a - 20d Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2010, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

LINE 22 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

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

Only the following are qualified retirement benefits:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS). 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 of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen 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

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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 policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

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

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

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

The maximum amounts that may be deducted for 2013 are:

Married filing jointly:

- age 65 or older \$45,594
- age 62 or older and disabled \$45,594

Single:

- age 65 or older \$30,396
- age 62 or older and disabled \$30,396

Complete Part C and include with your return Form(s) 1099 for all qualified retirement benefits claimed.

LINE 22a Enter \$45,594 or \$30,396, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

LINE 22b Enter the amount of retirement benefits you (and your spouse) received under the Federal Railroad Retirement Act. The amounts to be included on this line would be the Net Social Security equivalent benefit portion, reported on federal Form RRB-1099, Box 5; the "total gross paid" amount reported on federal Form RRB-1099-R, Box 7 less any repayment reported on Box 8; and any railroad retirement disability benefit included as wages on federal Form 1040, line 7.

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

LINE 22e Enter the amount of qualified retirement benefits included on 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% should be entered as 45%; 45.50% should be entered as 46%.

LINE 23 NONRESIDENT MILITARY PAY

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

LINE 24 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 less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3.

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

Don't enter any amounts for property acquired after 2007 and before 2010.

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

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

Column A: If you are a partner in a partnership or shareholder in an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 8.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 8. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 8 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

LINE 25 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowed. See the instructions for Itemized or Standard Deductions. Do not include other subtractions from Form ID K-1, Part B, line 11 on this line. Include Form ID K-1, Part B, line 11 other subtractions on line 15.

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

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

NONRESIDENTS DON'T QUALIFY FOR THIS CREDIT.

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

Use this section to compute the credit. You must include a 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, include a copy of Form ID K-1 or the schedule received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

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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. 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 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 as Idaho doesn't tax this interest.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; 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 is taxed twice. Only income that is taxed by Idaho and also taxed by another state is double-taxed.

LINE 4 Enter the tax shown on 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. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit or refund.

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

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

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

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

Use this section to compute the credit. You must include a 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, include a copy of Form ID K-1 or the schedule you received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

LINE 1 Enter the tax shown on 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 as Idaho doesn't tax this interest.

If your income derived in the other state includes income from a partnership, S corporation, estate, or trust; 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 pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit.

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

PART E. CREDITS FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES, IDAHO YOUTH AND REHABILITATION FACILITIES, AND LIVE ORGAN DONATIONS EXPENSES

LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash to qualified educational entities, you may claim a tax credit. Donation of goods or services don't qualify. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 5. Otherwise, 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 less the amount on Form 43, line 43.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 1, in your calculations.

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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

LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. If you claimed the credit for qualifying new employees, enter the amount computed on Form 55, Part II, line 9. Otherwise, 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 less the amounts on Form 43, line 43 and Form 39NR, Part E, line 1.

When determining the amount of credit, you should include amounts from Form ID K-1, Part C, line 2, in your calculations.

The qualified youth or rehabilitation facilities and their foundations are:

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

The following are 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 a qualified organ for transplanting in another individual may be able to claim a credit up to \$5,000 for expenses related to the donation.

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

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

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

Any unused credit may be carried over five years.

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

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

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

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

LINE 4 Enter the total on Form 43, line 62.

FORM 44

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

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

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

PART I. BUSINESS INCOME TAX CREDITS

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

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

- Broadband equipment investment credit
- Incentive investment tax credit

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

LINE 1 INVESTMENT TAX CREDIT (ITC)

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

Credit Allowed: Enter the credit allowed from Form 49, Part II, line 8.

Carryover: Enter the credit available less the credit allowed: Form 49, Part II, line 7 less the amount on line 8.

LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POSTCONSUMER WASTE

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

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

Product is any manufactured material that is composed of at least 50% of postconsumer or postindustrial waste and offered for sale. Product doesn't include shredded material unless it is incorporated directly into the manufacturing process.

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

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

Credit Allowed: Enter the smallest of:

- \$30,000
- 20% of the cost to purchase qualified equipment plus the amount of credit carried forward, or

- Tax available:
 - If filing Form 40, the tax on line 20 less the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, line 1
 - If filing Form 43, the tax on line 42 less the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, line 1

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

LINE 3 PROMOTER-SPONSORED EVENT CREDIT

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

Credit Allowed: Enter the smaller of:

- \$1 for each temporary permit issued during the tax year, or
- Tax available:
 - If filing Form 40, the tax on line 20 less the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2
 - If filing Form 43, the tax on line 42 less the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2

LINE 4 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees.

Credit Allowed: Enter the allowable credit from Form 55, Part II, line 15. Include Form 55.

Carryover: Enter the amount of credit carryover to future years from Form 55, Part II, line 34.

LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

Credit Allowed: Enter the credit allowed from Form 67, line 29. Include Form 67.

Carryover: Enter the amount of credit carryover to future years from Form 67, line 30.

LINE 6 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

Credit Allowed: Enter the credit allowed from Form 68, line 18. Include Form 68.

Carryover: Enter the amount of credit carryover to future years from Form 68, line 19.

LINE 7 INCENTIVE INVESTMENT TAX CREDIT

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

Credit Allowed: Enter the credit allowed from Form 69, line 16. Include Form 69.

Carryover: Enter the amount of credit carryover to future years from Form 69, line 17.

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LINE 8 SMALL EMPLOYER INVESTMENT TAX CREDIT

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

Credit Allowed: Enter the credit allowed from Form 83, line 28. Include Form 83.

Carryover: Enter the amount of credit carryover to future years from Form 83, line 29.

LINE 9 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

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

Credit Allowed: Enter the credit allowed from Form 84, line 26. Include Form 84.

Carryover: Enter the amount of credit carryover to future years from Form 84, line 27.

LINE 10 SMALL EMPLOYER NEW JOBS TAX CREDIT

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

Credit Allowed: Enter the credit allowed from Form 85, line 35. Include Form 85.

Carryover: Enter the amount of credit carryover to future years from Form 85, line 36.

LINE 11 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

You may claim this credit if you have qualifying biofuel infrastructure investment tax credit carryover from a previous year.

Credit Allowed: Enter the credit allowed from Form 71, line 26. Include Form 71.

Carryover: Enter the amount of credit carryover to future years from Form 71, line 27.

PART II. TAX FROM RECAPTURE OF INCOME TAX CREDITS

LINE 1 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

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

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

LINE 2 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

LINE 3 TAX FROM RECAPTURE OF SMALL EMPLOYER INVESTMENT TAX CREDIT

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

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

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

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

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

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

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

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

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

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

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

LINE 6 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

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

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

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

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

TAX TABLES

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

If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 47.

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 \$1,392. 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	1,631	1,388
25,350	25,400	1,635	1,392
25,400	25,450	1,638	1,395

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$0 Your tax is --				\$2,000 Your tax is --				\$4,000 Your tax is --			
0	50	0	0	2,000	2,050	45	32	4,000	4,050	123	89
50	100	1	1	2,050	2,100	47	33	4,050	4,100	125	90
100	150	2	2	2,100	2,150	48	34	4,100	4,150	127	92
150	200	3	3	2,150	2,200	50	35	4,150	4,200	129	94
200	250	4	4	2,200	2,250	52	36	4,200	4,250	131	96
250	300	4	4	2,250	2,300	54	36	4,250	4,300	133	98
300	350	5	5	2,300	2,350	56	37	4,300	4,350	136	99
350	400	6	6	2,350	2,400	57	38	4,350	4,400	139	101
400	450	7	7	2,400	2,450	59	39	4,400	4,450	141	103
450	500	8	8	2,450	2,500	61	40	4,450	4,500	144	105
500	550	8	8	2,500	2,550	63	40	4,500	4,550	146	107
550	600	9	9	2,550	2,600	65	41	4,550	4,600	149	108
600	650	10	10	2,600	2,650	66	42	4,600	4,650	151	110
650	700	11	11	2,650	2,700	68	43	4,650	4,700	154	112
700	750	12	12	2,700	2,750	70	44	4,700	4,750	156	114
750	800	12	12	2,750	2,800	72	44	4,750	4,800	159	116
800	850	13	13	2,800	2,850	74	45	4,800	4,850	162	117
850	900	14	14	2,850	2,900	76	47	4,850	4,900	164	119
900	950	15	15	2,900	2,950	78	49	4,900	4,950	167	121
950	1,000	16	16	2,950	3,000	80	51	4,950	5,000	169	123
\$1,000				\$3,000				\$5,000			
1,000	1,050	16	16	3,000	3,050	82	53	5,000	5,050	172	125
1,050	1,100	17	17	3,050	3,100	84	54	5,050	5,100	174	126
1,100	1,150	18	18	3,100	3,150	86	56	5,100	5,150	177	128
1,150	1,200	19	19	3,150	3,200	88	58	5,150	5,200	179	130
1,200	1,250	20	20	3,200	3,250	90	60	5,200	5,250	182	132
1,250	1,300	20	20	3,250	3,300	92	62	5,250	5,300	184	134
1,300	1,350	21	21	3,300	3,350	94	63	5,300	5,350	187	135
1,350	1,400	22	22	3,350	3,400	96	65	5,350	5,400	190	137
1,400	1,450	23	23	3,400	3,450	98	67	5,400	5,450	192	139
1,450	1,500	25	24	3,450	3,500	100	69	5,450	5,500	195	141
1,500	1,550	27	24	3,500	3,550	102	71	5,500	5,550	197	143
1,550	1,600	29	25	3,550	3,600	104	72	5,550	5,600	200	144
1,600	1,650	30	26	3,600	3,650	106	74	5,600	5,650	202	146
1,650	1,700	32	27	3,650	3,700	108	76	5,650	5,700	205	148
1,700	1,750	34	28	3,700	3,750	110	78	5,700	5,750	208	150
1,750	1,800	36	28	3,750	3,800	112	80	5,750	5,800	211	152
1,800	1,850	38	29	3,800	3,850	115	81	5,800	5,850	214	154
1,850	1,900	39	30	3,850	3,900	117	83	5,850	5,900	217	156
1,900	1,950	41	31	3,900	3,950	119	85	5,900	5,950	221	158
1,950	2,000	43	32	3,950	4,000	121	87	5,950	6,000	224	160

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	227	162	9,000	9,050	429	291	12,000	12,050	647	452
6,050	6,100	230	165	9,050	9,100	433	294	12,050	12,100	650	455
6,100	6,150	233	167	9,100	9,150	437	296	12,100	12,150	654	458
6,150	6,200	236	169	9,150	9,200	440	299	12,150	12,200	658	461
6,200	6,250	239	171	9,200	9,250	444	301	12,200	12,250	662	464
6,250	6,300	242	173	9,250	9,300	447	304	12,250	12,300	665	467
6,300	6,350	245	175	9,300	9,350	451	306	12,300	12,350	669	470
6,350	6,400	248	177	9,350	9,400	454	309	12,350	12,400	673	473
6,400	6,450	251	179	9,400	9,450	458	312	12,400	12,450	676	476
6,450	6,500	254	181	9,450	9,500	461	314	12,450	12,500	680	479
6,500	6,550	257	183	9,500	9,550	465	317	12,500	12,550	684	482
6,550	6,600	260	185	9,550	9,600	468	319	12,550	12,600	687	485
6,600	6,650	263	187	9,600	9,650	472	322	12,600	12,650	691	488
6,650	6,700	266	189	9,650	9,700	476	324	12,650	12,700	695	491
6,700	6,750	269	191	9,700	9,750	479	327	12,700	12,750	699	494
6,750	6,800	272	193	9,750	9,800	483	329	12,750	12,800	702	497
6,800	6,850	275	195	9,800	9,850	486	332	12,800	12,850	706	501
6,850	6,900	278	197	9,850	9,900	490	335	12,850	12,900	710	504
6,900	6,950	282	199	9,900	9,950	493	337	12,900	12,950	713	507
6,950	7,000	285	201	9,950	10,000	497	340	12,950	13,000	717	510
\$7,000				\$10,000				\$13,000			
7,000	7,050	288	203	10,000	10,050	500	342	13,000	13,050	721	513
7,050	7,100	291	206	10,050	10,100	504	345	13,050	13,100	724	516
7,100	7,150	295	208	10,100	10,150	508	347	13,100	13,150	728	519
7,150	7,200	298	210	10,150	10,200	511	350	13,150	13,200	732	522
7,200	7,250	302	212	10,200	10,250	515	352	13,200	13,250	736	525
7,250	7,300	305	214	10,250	10,300	518	355	13,250	13,300	739	528
7,300	7,350	309	216	10,300	10,350	522	357	13,300	13,350	743	531
7,350	7,400	312	218	10,350	10,400	525	360	13,350	13,400	747	534
7,400	7,450	316	220	10,400	10,450	529	363	13,400	13,450	750	537
7,450	7,500	319	222	10,450	10,500	532	365	13,450	13,500	754	540
7,500	7,550	323	224	10,500	10,550	536	368	13,500	13,550	758	543
7,550	7,600	326	226	10,550	10,600	539	370	13,550	13,600	761	546
7,600	7,650	330	228	10,600	10,650	543	373	13,600	13,650	765	549
7,650	7,700	334	230	10,650	10,700	547	375	13,650	13,700	769	552
7,700	7,750	337	232	10,700	10,750	551	378	13,700	13,750	773	555
7,750	7,800	341	234	10,750	10,800	554	380	13,750	13,800	776	558
7,800	7,850	344	236	10,800	10,850	558	383	13,800	13,850	780	562
7,850	7,900	348	238	10,850	10,900	562	386	13,850	13,900	784	565
7,900	7,950	351	240	10,900	10,950	565	388	13,900	13,950	787	568
7,950	8,000	355	242	10,950	11,000	569	391	13,950	14,000	791	571
\$8,000				\$11,000				\$14,000			
8,000	8,050	358	244	11,000	11,050	573	393	14,000	14,050	795	574
8,050	8,100	362	247	11,050	11,100	576	396	14,050	14,100	798	577
8,100	8,150	366	249	11,100	11,150	580	398	14,100	14,150	802	580
8,150	8,200	369	251	11,150	11,200	584	401	14,150	14,200	806	584
8,200	8,250	373	253	11,200	11,250	588	403	14,200	14,250	810	587
8,250	8,300	376	255	11,250	11,300	591	406	14,250	14,300	813	591
8,300	8,350	380	257	11,300	11,350	595	409	14,300	14,350	817	594
8,350	8,400	383	259	11,350	11,400	599	412	14,350	14,400	821	598
8,400	8,450	387	261	11,400	11,450	602	415	14,400	14,450	824	601
8,450	8,500	390	263	11,450	11,500	606	418	14,450	14,500	828	605
8,500	8,550	394	266	11,500	11,550	610	421	14,500	14,550	832	609
8,550	8,600	397	268	11,550	11,600	613	424	14,550	14,600	835	612
8,600	8,650	401	271	11,600	11,650	617	427	14,600	14,650	839	616
8,650	8,700	405	273	11,650	11,700	621	430	14,650	14,700	843	619
8,700	8,750	408	276	11,700	11,750	625	433	14,700	14,750	847	623
8,750	8,800	412	278	11,750	11,800	628	436	14,750	14,800	850	626
8,800	8,850	415	281	11,800	11,850	632	440	14,800	14,850	854	630
8,850	8,900	419	284	11,850	11,900	636	443	14,850	14,900	858	633
8,900	8,950	422	286	11,900	11,950	639	446	14,900	14,950	861	637
8,950	9,000	426	289	11,950	12,000	643	449	14,950	15,000	865	641

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	869	644	18,000	18,050	1,091	857	21,000	21,050	1,313	1,070
15,050	15,100	872	648	18,050	18,100	1,094	861	21,050	21,100	1,316	1,074
15,100	15,150	876	651	18,100	18,150	1,098	864	21,100	21,150	1,320	1,077
15,150	15,200	880	655	18,150	18,200	1,102	868	21,150	21,200	1,324	1,081
15,200	15,250	884	658	18,200	18,250	1,106	871	21,200	21,250	1,328	1,084
15,250	15,300	887	662	18,250	18,300	1,109	875	21,250	21,300	1,331	1,088
15,300	15,350	891	665	18,300	18,350	1,113	878	21,300	21,350	1,335	1,092
15,350	15,400	895	669	18,350	18,400	1,117	882	21,350	21,400	1,339	1,096
15,400	15,450	898	672	18,400	18,450	1,120	885	21,400	21,450	1,342	1,099
15,450	15,500	902	676	18,450	18,500	1,124	889	21,450	21,500	1,346	1,103
15,500	15,550	906	680	18,500	18,550	1,128	893	21,500	21,550	1,350	1,107
15,550	15,600	909	683	18,550	18,600	1,131	896	21,550	21,600	1,353	1,110
15,600	15,650	913	687	18,600	18,650	1,135	900	21,600	21,650	1,357	1,114
15,650	15,700	917	690	18,650	18,700	1,139	903	21,650	21,700	1,361	1,118
15,700	15,750	921	694	18,700	18,750	1,143	907	21,700	21,750	1,365	1,121
15,750	15,800	924	697	18,750	18,800	1,146	910	21,750	21,800	1,368	1,125
15,800	15,850	928	701	18,800	18,850	1,150	914	21,800	21,850	1,372	1,129
15,850	15,900	932	704	18,850	18,900	1,154	917	21,850	21,900	1,376	1,133
15,900	15,950	935	708	18,900	18,950	1,157	921	21,900	21,950	1,379	1,136
15,950	16,000	939	712	18,950	19,000	1,161	925	21,950	22,000	1,383	1,140
\$16,000				\$19,000				\$22,000			
16,000	16,050	943	715	19,000	19,050	1,165	928	22,000	22,050	1,387	1,144
16,050	16,100	946	719	19,050	19,100	1,168	932	22,050	22,100	1,390	1,147
16,100	16,150	950	722	19,100	19,150	1,172	935	22,100	22,150	1,394	1,151
16,150	16,200	954	726	19,150	19,200	1,176	939	22,150	22,200	1,398	1,155
16,200	16,250	958	729	19,200	19,250	1,180	942	22,200	22,250	1,402	1,158
16,250	16,300	961	733	19,250	19,300	1,183	946	22,250	22,300	1,405	1,162
16,300	16,350	965	736	19,300	19,350	1,187	949	22,300	22,350	1,409	1,166
16,350	16,400	969	740	19,350	19,400	1,191	953	22,350	22,400	1,413	1,170
16,400	16,450	972	743	19,400	19,450	1,194	956	22,400	22,450	1,416	1,173
16,450	16,500	976	747	19,450	19,500	1,198	960	22,450	22,500	1,420	1,177
16,500	16,550	980	751	19,500	19,550	1,202	964	22,500	22,550	1,424	1,181
16,550	16,600	983	754	19,550	19,600	1,205	967	22,550	22,600	1,427	1,184
16,600	16,650	987	758	19,600	19,650	1,209	971	22,600	22,650	1,431	1,188
16,650	16,700	991	761	19,650	19,700	1,213	974	22,650	22,700	1,435	1,192
16,700	16,750	995	765	19,700	19,750	1,217	978	22,700	22,750	1,439	1,195
16,750	16,800	998	768	19,750	19,800	1,220	981	22,750	22,800	1,442	1,199
16,800	16,850	1,002	772	19,800	19,850	1,224	985	22,800	22,850	1,446	1,203
16,850	16,900	1,006	775	19,850	19,900	1,228	988	22,850	22,900	1,450	1,207
16,900	16,950	1,009	779	19,900	19,950	1,231	992	22,900	22,950	1,453	1,210
16,950	17,000	1,013	783	19,950	20,000	1,235	996	22,950	23,000	1,457	1,214
\$17,000				\$20,000				\$23,000			
17,000	17,050	1,017	786	20,000	20,050	1,239	999	23,000	23,050	1,461	1,218
17,050	17,100	1,020	790	20,050	20,100	1,242	1,003	23,050	23,100	1,464	1,221
17,100	17,150	1,024	793	20,100	20,150	1,246	1,006	23,100	23,150	1,468	1,225
17,150	17,200	1,028	797	20,150	20,200	1,250	1,010	23,150	23,200	1,472	1,229
17,200	17,250	1,032	800	20,200	20,250	1,254	1,013	23,200	23,250	1,476	1,232
17,250	17,300	1,035	804	20,250	20,300	1,257	1,017	23,250	23,300	1,479	1,236
17,300	17,350	1,039	807	20,300	20,350	1,261	1,020	23,300	23,350	1,483	1,240
17,350	17,400	1,043	811	20,350	20,400	1,265	1,024	23,350	23,400	1,487	1,244
17,400	17,450	1,046	814	20,400	20,450	1,268	1,027	23,400	23,450	1,490	1,247
17,450	17,500	1,050	818	20,450	20,500	1,272	1,031	23,450	23,500	1,494	1,251
17,500	17,550	1,054	822	20,500	20,550	1,276	1,035	23,500	23,550	1,498	1,255
17,550	17,600	1,057	825	20,550	20,600	1,279	1,038	23,550	23,600	1,501	1,258
17,600	17,650	1,061	829	20,600	20,650	1,283	1,042	23,600	23,650	1,505	1,262
17,650	17,700	1,065	832	20,650	20,700	1,287	1,045	23,650	23,700	1,509	1,266
17,700	17,750	1,069	836	20,700	20,750	1,291	1,049	23,700	23,750	1,513	1,269
17,750	17,800	1,072	839	20,750	20,800	1,294	1,052	23,750	23,800	1,516	1,273
17,800	17,850	1,076	843	20,800	20,850	1,298	1,056	23,800	23,850	1,520	1,277
17,850	17,900	1,080	846	20,850	20,900	1,302	1,059	23,850	23,900	1,524	1,281
17,900	17,950	1,083	850	20,900	20,950	1,305	1,063	23,900	23,950	1,527	1,284
17,950	18,000	1,087	854	20,950	21,000	1,309	1,067	23,950	24,000	1,531	1,288

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	1,535	1,292	27,000	27,050	1,757	1,514	30,000	30,050	1,979	1,736
24,050	24,100	1,538	1,295	27,050	27,100	1,760	1,517	30,050	30,100	1,982	1,739
24,100	24,150	1,542	1,299	27,100	27,150	1,764	1,521	30,100	30,150	1,986	1,743
24,150	24,200	1,546	1,303	27,150	27,200	1,768	1,525	30,150	30,200	1,990	1,747
24,200	24,250	1,550	1,306	27,200	27,250	1,772	1,528	30,200	30,250	1,994	1,750
24,250	24,300	1,553	1,310	27,250	27,300	1,775	1,532	30,250	30,300	1,997	1,754
24,300	24,350	1,557	1,314	27,300	27,350	1,779	1,536	30,300	30,350	2,001	1,758
24,350	24,400	1,561	1,318	27,350	27,400	1,783	1,540	30,350	30,400	2,005	1,762
24,400	24,450	1,564	1,321	27,400	27,450	1,786	1,543	30,400	30,450	2,008	1,765
24,450	24,500	1,568	1,325	27,450	27,500	1,790	1,547	30,450	30,500	2,012	1,769
24,500	24,550	1,572	1,329	27,500	27,550	1,794	1,551	30,500	30,550	2,016	1,773
24,550	24,600	1,575	1,332	27,550	27,600	1,797	1,554	30,550	30,600	2,019	1,776
24,600	24,650	1,579	1,336	27,600	27,650	1,801	1,558	30,600	30,650	2,023	1,780
24,650	24,700	1,583	1,340	27,650	27,700	1,805	1,562	30,650	30,700	2,027	1,784
24,700	24,750	1,587	1,343	27,700	27,750	1,809	1,565	30,700	30,750	2,031	1,787
24,750	24,800	1,590	1,347	27,750	27,800	1,812	1,569	30,750	30,800	2,034	1,791
24,800	24,850	1,594	1,351	27,800	27,850	1,816	1,573	30,800	30,850	2,038	1,795
24,850	24,900	1,598	1,355	27,850	27,900	1,820	1,577	30,850	30,900	2,042	1,799
24,900	24,950	1,601	1,358	27,900	27,950	1,823	1,580	30,900	30,950	2,045	1,802
24,950	25,000	1,605	1,362	27,950	28,000	1,827	1,584	30,950	31,000	2,049	1,806
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,609	1,366	28,000	28,050	1,831	1,588	31,000	31,050	2,053	1,810
25,050	25,100	1,612	1,369	28,050	28,100	1,834	1,591	31,050	31,100	2,056	1,813
25,100	25,150	1,616	1,373	28,100	28,150	1,838	1,595	31,100	31,150	2,060	1,817
25,150	25,200	1,620	1,377	28,150	28,200	1,842	1,599	31,150	31,200	2,064	1,821
25,200	25,250	1,624	1,380	28,200	28,250	1,846	1,602	31,200	31,250	2,068	1,824
25,250	25,300	1,627	1,384	28,250	28,300	1,849	1,606	31,250	31,300	2,071	1,828
25,300	25,350	1,631	1,388	28,300	28,350	1,853	1,610	31,300	31,350	2,075	1,832
25,350	25,400	1,635	1,392	28,350	28,400	1,857	1,614	31,350	31,400	2,079	1,836
25,400	25,450	1,638	1,395	28,400	28,450	1,860	1,617	31,400	31,450	2,082	1,839
25,450	25,500	1,642	1,399	28,450	28,500	1,864	1,621	31,450	31,500	2,086	1,843
25,500	25,550	1,646	1,403	28,500	28,550	1,868	1,625	31,500	31,550	2,090	1,847
25,550	25,600	1,649	1,406	28,550	28,600	1,871	1,628	31,550	31,600	2,093	1,850
25,600	25,650	1,653	1,410	28,600	28,650	1,875	1,632	31,600	31,650	2,097	1,854
25,650	25,700	1,657	1,414	28,650	28,700	1,879	1,636	31,650	31,700	2,101	1,858
25,700	25,750	1,661	1,417	28,700	28,750	1,883	1,639	31,700	31,750	2,105	1,861
25,750	25,800	1,664	1,421	28,750	28,800	1,886	1,643	31,750	31,800	2,108	1,865
25,800	25,850	1,668	1,425	28,800	28,850	1,890	1,647	31,800	31,850	2,112	1,869
25,850	25,900	1,672	1,429	28,850	28,900	1,894	1,651	31,850	31,900	2,116	1,873
25,900	25,950	1,675	1,432	28,900	28,950	1,897	1,654	31,900	31,950	2,119	1,876
25,950	26,000	1,679	1,436	28,950	29,000	1,901	1,658	31,950	32,000	2,123	1,880
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,683	1,440	29,000	29,050	1,905	1,662	32,000	32,050	2,127	1,884
26,050	26,100	1,686	1,443	29,050	29,100	1,908	1,665	32,050	32,100	2,130	1,887
26,100	26,150	1,690	1,447	29,100	29,150	1,912	1,669	32,100	32,150	2,134	1,891
26,150	26,200	1,694	1,451	29,150	29,200	1,916	1,673	32,150	32,200	2,138	1,895
26,200	26,250	1,698	1,454	29,200	29,250	1,920	1,676	32,200	32,250	2,142	1,898
26,250	26,300	1,701	1,458	29,250	29,300	1,923	1,680	32,250	32,300	2,145	1,902
26,300	26,350	1,705	1,462	29,300	29,350	1,927	1,684	32,300	32,350	2,149	1,906
26,350	26,400	1,709	1,466	29,350	29,400	1,931	1,688	32,350	32,400	2,153	1,910
26,400	26,450	1,712	1,469	29,400	29,450	1,934	1,691	32,400	32,450	2,156	1,913
26,450	26,500	1,716	1,473	29,450	29,500	1,938	1,695	32,450	32,500	2,160	1,917
26,500	26,550	1,720	1,477	29,500	29,550	1,942	1,699	32,500	32,550	2,164	1,921
26,550	26,600	1,723	1,480	29,550	29,600	1,945	1,702	32,550	32,600	2,167	1,924
26,600	26,650	1,727	1,484	29,600	29,650	1,949	1,706	32,600	32,650	2,171	1,928
26,650	26,700	1,731	1,488	29,650	29,700	1,953	1,710	32,650	32,700	2,175	1,932
26,700	26,750	1,735	1,491	29,700	29,750	1,957	1,713	32,700	32,750	2,179	1,935
26,750	26,800	1,738	1,495	29,750	29,800	1,960	1,717	32,750	32,800	2,182	1,939
26,800	26,850	1,742	1,499	29,800	29,850	1,964	1,721	32,800	32,850	2,186	1,943
26,850	26,900	1,746	1,503	29,850	29,900	1,968	1,725	32,850	32,900	2,190	1,947
26,900	26,950	1,749	1,506	29,900	29,950	1,971	1,728	32,900	32,950	2,193	1,950
26,950	27,000	1,753	1,510	29,950	30,000	1,975	1,732	32,950	33,000	2,197	1,954

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$33,000 Your tax is --				\$36,000 Your tax is --				\$39,000 Your tax is --			
33,000	33,050	2,201	1,958	36,000	36,050	2,423	2,180	39,000	39,050	2,645	2,402
33,050	33,100	2,204	1,961	36,050	36,100	2,426	2,183	39,050	39,100	2,648	2,405
33,100	33,150	2,208	1,965	36,100	36,150	2,430	2,187	39,100	39,150	2,652	2,409
33,150	33,200	2,212	1,969	36,150	36,200	2,434	2,191	39,150	39,200	2,656	2,413
33,200	33,250	2,216	1,972	36,200	36,250	2,438	2,194	39,200	39,250	2,660	2,416
33,250	33,300	2,219	1,976	36,250	36,300	2,441	2,198	39,250	39,300	2,663	2,420
33,300	33,350	2,223	1,980	36,300	36,350	2,445	2,202	39,300	39,350	2,667	2,424
33,350	33,400	2,227	1,984	36,350	36,400	2,449	2,206	39,350	39,400	2,671	2,428
33,400	33,450	2,230	1,987	36,400	36,450	2,452	2,209	39,400	39,450	2,674	2,431
33,450	33,500	2,234	1,991	36,450	36,500	2,456	2,213	39,450	39,500	2,678	2,435
33,500	33,550	2,238	1,995	36,500	36,550	2,460	2,217	39,500	39,550	2,682	2,439
33,550	33,600	2,241	1,998	36,550	36,600	2,463	2,220	39,550	39,600	2,685	2,442
33,600	33,650	2,245	2,002	36,600	36,650	2,467	2,224	39,600	39,650	2,689	2,446
33,650	33,700	2,249	2,006	36,650	36,700	2,471	2,228	39,650	39,700	2,693	2,450
33,700	33,750	2,253	2,009	36,700	36,750	2,475	2,231	39,700	39,750	2,697	2,453
33,750	33,800	2,256	2,013	36,750	36,800	2,478	2,235	39,750	39,800	2,700	2,457
33,800	33,850	2,260	2,017	36,800	36,850	2,482	2,239	39,800	39,850	2,704	2,461
33,850	33,900	2,264	2,021	36,850	36,900	2,486	2,243	39,850	39,900	2,708	2,465
33,900	33,950	2,267	2,024	36,900	36,950	2,489	2,246	39,900	39,950	2,711	2,468
33,950	34,000	2,271	2,028	36,950	37,000	2,493	2,250	39,950	40,000	2,715	2,472
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,275	2,032	37,000	37,050	2,497	2,254	40,000	40,050	2,719	2,476
34,050	34,100	2,278	2,035	37,050	37,100	2,500	2,257	40,050	40,100	2,722	2,479
34,100	34,150	2,282	2,039	37,100	37,150	2,504	2,261	40,100	40,150	2,726	2,483
34,150	34,200	2,286	2,043	37,150	37,200	2,508	2,265	40,150	40,200	2,730	2,487
34,200	34,250	2,290	2,046	37,200	37,250	2,512	2,268	40,200	40,250	2,734	2,490
34,250	34,300	2,293	2,050	37,250	37,300	2,515	2,272	40,250	40,300	2,737	2,494
34,300	34,350	2,297	2,054	37,300	37,350	2,519	2,276	40,300	40,350	2,741	2,498
34,350	34,400	2,301	2,058	37,350	37,400	2,523	2,280	40,350	40,400	2,745	2,502
34,400	34,450	2,304	2,061	37,400	37,450	2,526	2,283	40,400	40,450	2,748	2,505
34,450	34,500	2,308	2,065	37,450	37,500	2,530	2,287	40,450	40,500	2,752	2,509
34,500	34,550	2,312	2,069	37,500	37,550	2,534	2,291	40,500	40,550	2,756	2,513
34,550	34,600	2,315	2,072	37,550	37,600	2,537	2,294	40,550	40,600	2,759	2,516
34,600	34,650	2,319	2,076	37,600	37,650	2,541	2,298	40,600	40,650	2,763	2,520
34,650	34,700	2,323	2,080	37,650	37,700	2,545	2,302	40,650	40,700	2,767	2,524
34,700	34,750	2,327	2,083	37,700	37,750	2,549	2,305	40,700	40,750	2,771	2,527
34,750	34,800	2,330	2,087	37,750	37,800	2,552	2,309	40,750	40,800	2,774	2,531
34,800	34,850	2,334	2,091	37,800	37,850	2,556	2,313	40,800	40,850	2,778	2,535
34,850	34,900	2,338	2,095	37,850	37,900	2,560	2,317	40,850	40,900	2,782	2,539
34,900	34,950	2,341	2,098	37,900	37,950	2,563	2,320	40,900	40,950	2,785	2,542
34,950	35,000	2,345	2,102	37,950	38,000	2,567	2,324	40,950	41,000	2,789	2,546
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,349	2,106	38,000	38,050	2,571	2,328	41,000	41,050	2,793	2,550
35,050	35,100	2,352	2,109	38,050	38,100	2,574	2,331	41,050	41,100	2,796	2,553
35,100	35,150	2,356	2,113	38,100	38,150	2,578	2,335	41,100	41,150	2,800	2,557
35,150	35,200	2,360	2,117	38,150	38,200	2,582	2,339	41,150	41,200	2,804	2,561
35,200	35,250	2,364	2,120	38,200	38,250	2,586	2,342	41,200	41,250	2,808	2,564
35,250	35,300	2,367	2,124	38,250	38,300	2,589	2,346	41,250	41,300	2,811	2,568
35,300	35,350	2,371	2,128	38,300	38,350	2,593	2,350	41,300	41,350	2,815	2,572
35,350	35,400	2,375	2,132	38,350	38,400	2,597	2,354	41,350	41,400	2,819	2,576
35,400	35,450	2,378	2,135	38,400	38,450	2,600	2,357	41,400	41,450	2,822	2,579
35,450	35,500	2,382	2,139	38,450	38,500	2,604	2,361	41,450	41,500	2,826	2,583
35,500	35,550	2,386	2,143	38,500	38,550	2,608	2,365	41,500	41,550	2,830	2,587
35,550	35,600	2,389	2,146	38,550	38,600	2,611	2,368	41,550	41,600	2,833	2,590
35,600	35,650	2,393	2,150	38,600	38,650	2,615	2,372	41,600	41,650	2,837	2,594
35,650	35,700	2,397	2,154	38,650	38,700	2,619	2,376	41,650	41,700	2,841	2,598
35,700	35,750	2,401	2,157	38,700	38,750	2,623	2,379	41,700	41,750	2,845	2,601
35,750	35,800	2,404	2,161	38,750	38,800	2,626	2,383	41,750	41,800	2,848	2,605
35,800	35,850	2,408	2,165	38,800	38,850	2,630	2,387	41,800	41,850	2,852	2,609
35,850	35,900	2,412	2,169	38,850	38,900	2,634	2,391	41,850	41,900	2,856	2,613
35,900	35,950	2,415	2,172	38,900	38,950	2,637	2,394	41,900	41,950	2,859	2,616
35,950	36,000	2,419	2,176	38,950	39,000	2,641	2,398	41,950	42,000	2,863	2,620

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	2,867	2,624	45,000	45,050	3,089	2,846	48,000	48,050	3,311	3,068
42,050	42,100	2,870	2,627	45,050	45,100	3,092	2,849	48,050	48,100	3,314	3,071
42,100	42,150	2,874	2,631	45,100	45,150	3,096	2,853	48,100	48,150	3,318	3,075
42,150	42,200	2,878	2,635	45,150	45,200	3,100	2,857	48,150	48,200	3,322	3,079
42,200	42,250	2,882	2,638	45,200	45,250	3,104	2,860	48,200	48,250	3,326	3,082
42,250	42,300	2,885	2,642	45,250	45,300	3,107	2,864	48,250	48,300	3,329	3,086
42,300	42,350	2,889	2,646	45,300	45,350	3,111	2,868	48,300	48,350	3,333	3,090
42,350	42,400	2,893	2,650	45,350	45,400	3,115	2,872	48,350	48,400	3,337	3,094
42,400	42,450	2,896	2,653	45,400	45,450	3,118	2,875	48,400	48,450	3,340	3,097
42,450	42,500	2,900	2,657	45,450	45,500	3,122	2,879	48,450	48,500	3,344	3,101
42,500	42,550	2,904	2,661	45,500	45,550	3,126	2,883	48,500	48,550	3,348	3,105
42,550	42,600	2,907	2,664	45,550	45,600	3,129	2,886	48,550	48,600	3,351	3,108
42,600	42,650	2,911	2,668	45,600	45,650	3,133	2,890	48,600	48,650	3,355	3,112
42,650	42,700	2,915	2,672	45,650	45,700	3,137	2,894	48,650	48,700	3,359	3,116
42,700	42,750	2,919	2,675	45,700	45,750	3,141	2,897	48,700	48,750	3,363	3,119
42,750	42,800	2,922	2,679	45,750	45,800	3,144	2,901	48,750	48,800	3,366	3,123
42,800	42,850	2,926	2,683	45,800	45,850	3,148	2,905	48,800	48,850	3,370	3,127
42,850	42,900	2,930	2,687	45,850	45,900	3,152	2,909	48,850	48,900	3,374	3,131
42,900	42,950	2,933	2,690	45,900	45,950	3,155	2,912	48,900	48,950	3,377	3,134
42,950	43,000	2,937	2,694	45,950	46,000	3,159	2,916	48,950	49,000	3,381	3,138
\$43,000				\$46,000				\$49,000			
43,000	43,050	2,941	2,698	46,000	46,050	3,163	2,920	49,000	49,050	3,385	3,142
43,050	43,100	2,944	2,701	46,050	46,100	3,166	2,923	49,050	49,100	3,388	3,145
43,100	43,150	2,948	2,705	46,100	46,150	3,170	2,927	49,100	49,150	3,392	3,149
43,150	43,200	2,952	2,709	46,150	46,200	3,174	2,931	49,150	49,200	3,396	3,153
43,200	43,250	2,956	2,712	46,200	46,250	3,178	2,934	49,200	49,250	3,400	3,156
43,250	43,300	2,959	2,716	46,250	46,300	3,181	2,938	49,250	49,300	3,403	3,160
43,300	43,350	2,963	2,720	46,300	46,350	3,185	2,942	49,300	49,350	3,407	3,164
43,350	43,400	2,967	2,724	46,350	46,400	3,189	2,946	49,350	49,400	3,411	3,168
43,400	43,450	2,970	2,727	46,400	46,450	3,192	2,949	49,400	49,450	3,414	3,171
43,450	43,500	2,974	2,731	46,450	46,500	3,196	2,953	49,450	49,500	3,418	3,175
43,500	43,550	2,978	2,735	46,500	46,550	3,200	2,957	49,500	49,550	3,422	3,179
43,550	43,600	2,981	2,738	46,550	46,600	3,203	2,960	49,550	49,600	3,425	3,182
43,600	43,650	2,985	2,742	46,600	46,650	3,207	2,964	49,600	49,650	3,429	3,186
43,650	43,700	2,989	2,746	46,650	46,700	3,211	2,968	49,650	49,700	3,433	3,190
43,700	43,750	2,993	2,749	46,700	46,750	3,215	2,971	49,700	49,750	3,437	3,193
43,750	43,800	2,996	2,753	46,750	46,800	3,218	2,975	49,750	49,800	3,440	3,197
43,800	43,850	3,000	2,757	46,800	46,850	3,222	2,979	49,800	49,850	3,444	3,201
43,850	43,900	3,004	2,761	46,850	46,900	3,226	2,983	49,850	49,900	3,448	3,205
43,900	43,950	3,007	2,764	46,900	46,950	3,229	2,986	49,900	49,950	3,451	3,208
43,950	44,000	3,011	2,768	46,950	47,000	3,233	2,990	49,950	50,000	3,455	3,212
\$44,000				\$47,000				\$50,000			
44,000	44,050	3,015	2,772	47,000	47,050	3,237	2,994	50,000	50,050	3,459	3,216
44,050	44,100	3,018	2,775	47,050	47,100	3,240	2,997	50,050	50,100	3,462	3,219
44,100	44,150	3,022	2,779	47,100	47,150	3,244	3,001	50,100	50,150	3,466	3,223
44,150	44,200	3,026	2,783	47,150	47,200	3,248	3,005	50,150	50,200	3,470	3,227
44,200	44,250	3,030	2,786	47,200	47,250	3,252	3,008	50,200	50,250	3,474	3,230
44,250	44,300	3,033	2,790	47,250	47,300	3,255	3,012	50,250	50,300	3,477	3,234
44,300	44,350	3,037	2,794	47,300	47,350	3,259	3,016	50,300	50,350	3,481	3,238
44,350	44,400	3,041	2,798	47,350	47,400	3,263	3,020	50,350	50,400	3,485	3,242
44,400	44,450	3,044	2,801	47,400	47,450	3,266	3,023	50,400	50,450	3,488	3,245
44,450	44,500	3,048	2,805	47,450	47,500	3,270	3,027	50,450	50,500	3,492	3,249
44,500	44,550	3,052	2,809	47,500	47,550	3,274	3,031	50,500	50,550	3,496	3,253
44,550	44,600	3,055	2,812	47,550	47,600	3,277	3,034	50,550	50,600	3,499	3,256
44,600	44,650	3,059	2,816	47,600	47,650	3,281	3,038	50,600	50,650	3,503	3,260
44,650	44,700	3,063	2,820	47,650	47,700	3,285	3,042	50,650	50,700	3,507	3,264
44,700	44,750	3,067	2,823	47,700	47,750	3,289	3,045	50,700	50,750	3,511	3,267
44,750	44,800	3,070	2,827	47,750	47,800	3,292	3,049	50,750	50,800	3,514	3,271
44,800	44,850	3,074	2,831	47,800	47,850	3,296	3,053	50,800	50,850	3,518	3,275
44,850	44,900	3,078	2,835	47,850	47,900	3,300	3,057	50,850	50,900	3,522	3,279
44,900	44,950	3,081	2,838	47,900	47,950	3,303	3,060	50,900	50,950	3,525	3,282
44,950	45,000	3,085	2,842	47,950	48,000	3,307	3,064	50,950	51,000	3,529	3,286

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$51,000 Your tax is --				\$54,000 Your tax is --				\$57,000 Your tax is --			
51,000	51,050	3,533	3,290	54,000	54,050	3,755	3,512	57,000	57,050	3,977	3,734
51,050	51,100	3,536	3,293	54,050	54,100	3,758	3,515	57,050	57,100	3,980	3,737
51,100	51,150	3,540	3,297	54,100	54,150	3,762	3,519	57,100	57,150	3,984	3,741
51,150	51,200	3,544	3,301	54,150	54,200	3,766	3,523	57,150	57,200	3,988	3,745
51,200	51,250	3,548	3,304	54,200	54,250	3,770	3,526	57,200	57,250	3,992	3,748
51,250	51,300	3,551	3,308	54,250	54,300	3,773	3,530	57,250	57,300	3,995	3,752
51,300	51,350	3,555	3,312	54,300	54,350	3,777	3,534	57,300	57,350	3,999	3,756
51,350	51,400	3,559	3,316	54,350	54,400	3,781	3,538	57,350	57,400	4,003	3,760
51,400	51,450	3,562	3,319	54,400	54,450	3,784	3,541	57,400	57,450	4,006	3,763
51,450	51,500	3,566	3,323	54,450	54,500	3,788	3,545	57,450	57,500	4,010	3,767
51,500	51,550	3,570	3,327	54,500	54,550	3,792	3,549	57,500	57,550	4,014	3,771
51,550	51,600	3,573	3,330	54,550	54,600	3,795	3,552	57,550	57,600	4,017	3,774
51,600	51,650	3,577	3,334	54,600	54,650	3,799	3,556	57,600	57,650	4,021	3,778
51,650	51,700	3,581	3,338	54,650	54,700	3,803	3,560	57,650	57,700	4,025	3,782
51,700	51,750	3,585	3,341	54,700	54,750	3,807	3,563	57,700	57,750	4,029	3,785
51,750	51,800	3,588	3,345	54,750	54,800	3,810	3,567	57,750	57,800	4,032	3,789
51,800	51,850	3,592	3,349	54,800	54,850	3,814	3,571	57,800	57,850	4,036	3,793
51,850	51,900	3,596	3,353	54,850	54,900	3,818	3,575	57,850	57,900	4,040	3,797
51,900	51,950	3,599	3,356	54,900	54,950	3,821	3,578	57,900	57,950	4,043	3,800
51,950	52,000	3,603	3,360	54,950	55,000	3,825	3,582	57,950	58,000	4,047	3,804
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,607	3,364	55,000	55,050	3,829	3,586	58,000	58,050	4,051	3,808
52,050	52,100	3,610	3,367	55,050	55,100	3,832	3,589	58,050	58,100	4,054	3,811
52,100	52,150	3,614	3,371	55,100	55,150	3,836	3,593	58,100	58,150	4,058	3,815
52,150	52,200	3,618	3,375	55,150	55,200	3,840	3,597	58,150	58,200	4,062	3,819
52,200	52,250	3,622	3,378	55,200	55,250	3,844	3,600	58,200	58,250	4,066	3,822
52,250	52,300	3,625	3,382	55,250	55,300	3,847	3,604	58,250	58,300	4,069	3,826
52,300	52,350	3,629	3,386	55,300	55,350	3,851	3,608	58,300	58,350	4,073	3,830
52,350	52,400	3,633	3,390	55,350	55,400	3,855	3,612	58,350	58,400	4,077	3,834
52,400	52,450	3,636	3,393	55,400	55,450	3,858	3,615	58,400	58,450	4,080	3,837
52,450	52,500	3,640	3,397	55,450	55,500	3,862	3,619	58,450	58,500	4,084	3,841
52,500	52,550	3,644	3,401	55,500	55,550	3,866	3,623	58,500	58,550	4,088	3,845
52,550	52,600	3,647	3,404	55,550	55,600	3,869	3,626	58,550	58,600	4,091	3,848
52,600	52,650	3,651	3,408	55,600	55,650	3,873	3,630	58,600	58,650	4,095	3,852
52,650	52,700	3,655	3,412	55,650	55,700	3,877	3,634	58,650	58,700	4,099	3,856
52,700	52,750	3,659	3,415	55,700	55,750	3,881	3,637	58,700	58,750	4,103	3,859
52,750	52,800	3,662	3,419	55,750	55,800	3,884	3,641	58,750	58,800	4,106	3,863
52,800	52,850	3,666	3,423	55,800	55,850	3,888	3,645	58,800	58,850	4,110	3,867
52,850	52,900	3,670	3,427	55,850	55,900	3,892	3,649	58,850	58,900	4,114	3,871
52,900	52,950	3,673	3,430	55,900	55,950	3,895	3,652	58,900	58,950	4,117	3,874
52,950	53,000	3,677	3,434	55,950	56,000	3,899	3,656	58,950	59,000	4,121	3,878
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,681	3,438	56,000	56,050	3,903	3,660	59,000	59,050	4,125	3,882
53,050	53,100	3,684	3,441	56,050	56,100	3,906	3,663	59,050	59,100	4,128	3,885
53,100	53,150	3,688	3,445	56,100	56,150	3,910	3,667	59,100	59,150	4,132	3,889
53,150	53,200	3,692	3,449	56,150	56,200	3,914	3,671	59,150	59,200	4,136	3,893
53,200	53,250	3,696	3,452	56,200	56,250	3,918	3,674	59,200	59,250	4,140	3,896
53,250	53,300	3,699	3,456	56,250	56,300	3,921	3,678	59,250	59,300	4,143	3,900
53,300	53,350	3,703	3,460	56,300	56,350	3,925	3,682	59,300	59,350	4,147	3,904
53,350	53,400	3,707	3,464	56,350	56,400	3,929	3,686	59,350	59,400	4,151	3,908
53,400	53,450	3,710	3,467	56,400	56,450	3,932	3,689	59,400	59,450	4,154	3,911
53,450	53,500	3,714	3,471	56,450	56,500	3,936	3,693	59,450	59,500	4,158	3,915
53,500	53,550	3,718	3,475	56,500	56,550	3,940	3,697	59,500	59,550	4,162	3,919
53,550	53,600	3,721	3,478	56,550	56,600	3,943	3,700	59,550	59,600	4,165	3,922
53,600	53,650	3,725	3,482	56,600	56,650	3,947	3,704	59,600	59,650	4,169	3,926
53,650	53,700	3,729	3,486	56,650	56,700	3,951	3,708	59,650	59,700	4,173	3,930
53,700	53,750	3,733	3,489	56,700	56,750	3,955	3,711	59,700	59,750	4,177	3,933
53,750	53,800	3,736	3,493	56,750	56,800	3,958	3,715	59,750	59,800	4,180	3,937
53,800	53,850	3,740	3,497	56,800	56,850	3,962	3,719	59,800	59,850	4,184	3,941
53,850	53,900	3,744	3,501	56,850	56,900	3,966	3,723	59,850	59,900	4,188	3,945
53,900	53,950	3,747	3,504	56,900	56,950	3,969	3,726	59,900	59,950	4,191	3,948
53,950	54,000	3,751	3,508	56,950	57,000	3,973	3,730	59,950	60,000	4,195	3,952

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$60,000 Your tax is --				\$63,000 Your tax is --				\$66,000 Your tax is --			
60,000	60,050	4,199	3,956	63,000	63,050	4,421	4,178	66,000	66,050	4,643	4,400
60,050	60,100	4,202	3,959	63,050	63,100	4,424	4,181	66,050	66,100	4,646	4,403
60,100	60,150	4,206	3,963	63,100	63,150	4,428	4,185	66,100	66,150	4,650	4,407
60,150	60,200	4,210	3,967	63,150	63,200	4,432	4,189	66,150	66,200	4,654	4,411
60,200	60,250	4,214	3,970	63,200	63,250	4,436	4,192	66,200	66,250	4,658	4,414
60,250	60,300	4,217	3,974	63,250	63,300	4,439	4,196	66,250	66,300	4,661	4,418
60,300	60,350	4,221	3,978	63,300	63,350	4,443	4,200	66,300	66,350	4,665	4,422
60,350	60,400	4,225	3,982	63,350	63,400	4,447	4,204	66,350	66,400	4,669	4,426
60,400	60,450	4,228	3,985	63,400	63,450	4,450	4,207	66,400	66,450	4,672	4,429
60,450	60,500	4,232	3,989	63,450	63,500	4,454	4,211	66,450	66,500	4,676	4,433
60,500	60,550	4,236	3,993	63,500	63,550	4,458	4,215	66,500	66,550	4,680	4,437
60,550	60,600	4,239	3,996	63,550	63,600	4,461	4,218	66,550	66,600	4,683	4,440
60,600	60,650	4,243	4,000	63,600	63,650	4,465	4,222	66,600	66,650	4,687	4,444
60,650	60,700	4,247	4,004	63,650	63,700	4,469	4,226	66,650	66,700	4,691	4,448
60,700	60,750	4,251	4,007	63,700	63,750	4,473	4,229	66,700	66,750	4,695	4,451
60,750	60,800	4,254	4,011	63,750	63,800	4,476	4,233	66,750	66,800	4,698	4,455
60,800	60,850	4,258	4,015	63,800	63,850	4,480	4,237	66,800	66,850	4,702	4,459
60,850	60,900	4,262	4,019	63,850	63,900	4,484	4,241	66,850	66,900	4,706	4,463
60,900	60,950	4,265	4,022	63,900	63,950	4,487	4,244	66,900	66,950	4,709	4,466
60,950	61,000	4,269	4,026	63,950	64,000	4,491	4,248	66,950	67,000	4,713	4,470
\$61,000				\$64,000				\$67,000			
61,000	61,050	4,273	4,030	64,000	64,050	4,495	4,252	67,000	67,050	4,717	4,474
61,050	61,100	4,276	4,033	64,050	64,100	4,498	4,255	67,050	67,100	4,720	4,477
61,100	61,150	4,280	4,037	64,100	64,150	4,502	4,259	67,100	67,150	4,724	4,481
61,150	61,200	4,284	4,041	64,150	64,200	4,506	4,263	67,150	67,200	4,728	4,485
61,200	61,250	4,288	4,044	64,200	64,250	4,510	4,266	67,200	67,250	4,732	4,488
61,250	61,300	4,291	4,048	64,250	64,300	4,513	4,270	67,250	67,300	4,735	4,492
61,300	61,350	4,295	4,052	64,300	64,350	4,517	4,274	67,300	67,350	4,739	4,496
61,350	61,400	4,299	4,056	64,350	64,400	4,521	4,278	67,350	67,400	4,743	4,500
61,400	61,450	4,302	4,059	64,400	64,450	4,524	4,281	67,400	67,450	4,746	4,503
61,450	61,500	4,306	4,063	64,450	64,500	4,528	4,285	67,450	67,500	4,750	4,507
61,500	61,550	4,310	4,067	64,500	64,550	4,532	4,289	67,500	67,550	4,754	4,511
61,550	61,600	4,313	4,070	64,550	64,600	4,535	4,292	67,550	67,600	4,757	4,514
61,600	61,650	4,317	4,074	64,600	64,650	4,539	4,296	67,600	67,650	4,761	4,518
61,650	61,700	4,321	4,078	64,650	64,700	4,543	4,300	67,650	67,700	4,765	4,522
61,700	61,750	4,325	4,081	64,700	64,750	4,547	4,303	67,700	67,750	4,769	4,525
61,750	61,800	4,328	4,085	64,750	64,800	4,550	4,307	67,750	67,800	4,772	4,529
61,800	61,850	4,332	4,089	64,800	64,850	4,554	4,311	67,800	67,850	4,776	4,533
61,850	61,900	4,336	4,093	64,850	64,900	4,558	4,315	67,850	67,900	4,780	4,537
61,900	61,950	4,339	4,096	64,900	64,950	4,561	4,318	67,900	67,950	4,783	4,540
61,950	62,000	4,343	4,100	64,950	65,000	4,565	4,322	67,950	68,000	4,787	4,544
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,347	4,104	65,000	65,050	4,569	4,326	68,000	68,050	4,791	4,548
62,050	62,100	4,350	4,107	65,050	65,100	4,572	4,329	68,050	68,100	4,794	4,551
62,100	62,150	4,354	4,111	65,100	65,150	4,576	4,333	68,100	68,150	4,798	4,555
62,150	62,200	4,358	4,115	65,150	65,200	4,580	4,337	68,150	68,200	4,802	4,559
62,200	62,250	4,362	4,118	65,200	65,250	4,584	4,340	68,200	68,250	4,806	4,562
62,250	62,300	4,365	4,122	65,250	65,300	4,587	4,344	68,250	68,300	4,809	4,566
62,300	62,350	4,369	4,126	65,300	65,350	4,591	4,348	68,300	68,350	4,813	4,570
62,350	62,400	4,373	4,130	65,350	65,400	4,595	4,352	68,350	68,400	4,817	4,574
62,400	62,450	4,376	4,133	65,400	65,450	4,598	4,355	68,400	68,450	4,820	4,577
62,450	62,500	4,380	4,137	65,450	65,500	4,602	4,359	68,450	68,500	4,824	4,581
62,500	62,550	4,384	4,141	65,500	65,550	4,606	4,363	68,500	68,550	4,828	4,585
62,550	62,600	4,387	4,144	65,550	65,600	4,609	4,366	68,550	68,600	4,831	4,588
62,600	62,650	4,391	4,148	65,600	65,650	4,613	4,370	68,600	68,650	4,835	4,592
62,650	62,700	4,395	4,152	65,650	65,700	4,617	4,374	68,650	68,700	4,839	4,596
62,700	62,750	4,399	4,155	65,700	65,750	4,621	4,377	68,700	68,750	4,843	4,599
62,750	62,800	4,402	4,159	65,750	65,800	4,624	4,381	68,750	68,800	4,846	4,603
62,800	62,850	4,406	4,163	65,800	65,850	4,628	4,385	68,800	68,850	4,850	4,607
62,850	62,900	4,410	4,167	65,850	65,900	4,632	4,389	68,850	68,900	4,854	4,611
62,900	62,950	4,413	4,170	65,900	65,950	4,635	4,392	68,900	68,950	4,857	4,614
62,950	63,000	4,417	4,174	65,950	66,000	4,639	4,396	68,950	69,000	4,861	4,618

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	4,865	4,622	72,000	72,050	5,087	4,844	75,000	75,050	5,309	5,066
69,050	69,100	4,868	4,625	72,050	72,100	5,090	4,847	75,050	75,100	5,312	5,069
69,100	69,150	4,872	4,629	72,100	72,150	5,094	4,851	75,100	75,150	5,316	5,073
69,150	69,200	4,876	4,633	72,150	72,200	5,098	4,855	75,150	75,200	5,320	5,077
69,200	69,250	4,880	4,636	72,200	72,250	5,102	4,858	75,200	75,250	5,324	5,080
69,250	69,300	4,883	4,640	72,250	72,300	5,105	4,862	75,250	75,300	5,327	5,084
69,300	69,350	4,887	4,644	72,300	72,350	5,109	4,866	75,300	75,350	5,331	5,088
69,350	69,400	4,891	4,648	72,350	72,400	5,113	4,870	75,350	75,400	5,335	5,092
69,400	69,450	4,894	4,651	72,400	72,450	5,116	4,873	75,400	75,450	5,338	5,095
69,450	69,500	4,898	4,655	72,450	72,500	5,120	4,877	75,450	75,500	5,342	5,099
69,500	69,550	4,902	4,659	72,500	72,550	5,124	4,881	75,500	75,550	5,346	5,103
69,550	69,600	4,905	4,662	72,550	72,600	5,127	4,884	75,550	75,600	5,349	5,106
69,600	69,650	4,909	4,666	72,600	72,650	5,131	4,888	75,600	75,650	5,353	5,110
69,650	69,700	4,913	4,670	72,650	72,700	5,135	4,892	75,650	75,700	5,357	5,114
69,700	69,750	4,917	4,673	72,700	72,750	5,139	4,895	75,700	75,750	5,361	5,117
69,750	69,800	4,920	4,677	72,750	72,800	5,142	4,899	75,750	75,800	5,364	5,121
69,800	69,850	4,924	4,681	72,800	72,850	5,146	4,903	75,800	75,850	5,368	5,125
69,850	69,900	4,928	4,685	72,850	72,900	5,150	4,907	75,850	75,900	5,372	5,129
69,900	69,950	4,931	4,688	72,900	72,950	5,153	4,910	75,900	75,950	5,375	5,132
69,950	70,000	4,935	4,692	72,950	73,000	5,157	4,914	75,950	76,000	5,379	5,136
\$70,000		Your tax is --		\$73,000		Your tax is --		\$76,000		Your tax is --	
70,000	70,050	4,939	4,696	73,000	73,050	5,161	4,918	76,000	76,050	5,383	5,140
70,050	70,100	4,942	4,699	73,050	73,100	5,164	4,921	76,050	76,100	5,386	5,143
70,100	70,150	4,946	4,703	73,100	73,150	5,168	4,925	76,100	76,150	5,390	5,147
70,150	70,200	4,950	4,707	73,150	73,200	5,172	4,929	76,150	76,200	5,394	5,151
70,200	70,250	4,954	4,710	73,200	73,250	5,176	4,932	76,200	76,250	5,398	5,154
70,250	70,300	4,957	4,714	73,250	73,300	5,179	4,936	76,250	76,300	5,401	5,158
70,300	70,350	4,961	4,718	73,300	73,350	5,183	4,940	76,300	76,350	5,405	5,162
70,350	70,400	4,965	4,722	73,350	73,400	5,187	4,944	76,350	76,400	5,409	5,166
70,400	70,450	4,968	4,725	73,400	73,450	5,190	4,947	76,400	76,450	5,412	5,169
70,450	70,500	4,972	4,729	73,450	73,500	5,194	4,951	76,450	76,500	5,416	5,173
70,500	70,550	4,976	4,733	73,500	73,550	5,198	4,955	76,500	76,550	5,420	5,177
70,550	70,600	4,979	4,736	73,550	73,600	5,201	4,958	76,550	76,600	5,423	5,180
70,600	70,650	4,983	4,740	73,600	73,650	5,205	4,962	76,600	76,650	5,427	5,184
70,650	70,700	4,987	4,744	73,650	73,700	5,209	4,966	76,650	76,700	5,431	5,188
70,700	70,750	4,991	4,747	73,700	73,750	5,213	4,969	76,700	76,750	5,435	5,191
70,750	70,800	4,994	4,751	73,750	73,800	5,216	4,973	76,750	76,800	5,438	5,195
70,800	70,850	4,998	4,755	73,800	73,850	5,220	4,977	76,800	76,850	5,442	5,199
70,850	70,900	5,002	4,759	73,850	73,900	5,224	4,981	76,850	76,900	5,446	5,203
70,900	70,950	5,005	4,762	73,900	73,950	5,227	4,984	76,900	76,950	5,449	5,206
70,950	71,000	5,009	4,766	73,950	74,000	5,231	4,988	76,950	77,000	5,453	5,210
\$71,000		Your tax is --		\$74,000		Your tax is --		\$77,000		Your tax is --	
71,000	71,050	5,013	4,770	74,000	74,050	5,235	4,992	77,000	77,050	5,457	5,214
71,050	71,100	5,016	4,773	74,050	74,100	5,238	4,995	77,050	77,100	5,460	5,217
71,100	71,150	5,020	4,777	74,100	74,150	5,242	4,999	77,100	77,150	5,464	5,221
71,150	71,200	5,024	4,781	74,150	74,200	5,246	5,003	77,150	77,200	5,468	5,225
71,200	71,250	5,028	4,784	74,200	74,250	5,250	5,006	77,200	77,250	5,472	5,228
71,250	71,300	5,031	4,788	74,250	74,300	5,253	5,010	77,250	77,300	5,475	5,232
71,300	71,350	5,035	4,792	74,300	74,350	5,257	5,014	77,300	77,350	5,479	5,236
71,350	71,400	5,039	4,796	74,350	74,400	5,261	5,018	77,350	77,400	5,483	5,240
71,400	71,450	5,042	4,799	74,400	74,450	5,264	5,021	77,400	77,450	5,486	5,243
71,450	71,500	5,046	4,803	74,450	74,500	5,268	5,025	77,450	77,500	5,490	5,247
71,500	71,550	5,050	4,807	74,500	74,550	5,272	5,029	77,500	77,550	5,494	5,251
71,550	71,600	5,053	4,810	74,550	74,600	5,275	5,032	77,550	77,600	5,497	5,254
71,600	71,650	5,057	4,814	74,600	74,650	5,279	5,036	77,600	77,650	5,501	5,258
71,650	71,700	5,061	4,818	74,650	74,700	5,283	5,040	77,650	77,700	5,505	5,262
71,700	71,750	5,065	4,821	74,700	74,750	5,287	5,043	77,700	77,750	5,509	5,265
71,750	71,800	5,068	4,825	74,750	74,800	5,290	5,047	77,750	77,800	5,512	5,269
71,800	71,850	5,072	4,829	74,800	74,850	5,294	5,051	77,800	77,850	5,516	5,273
71,850	71,900	5,076	4,833	74,850	74,900	5,298	5,055	77,850	77,900	5,520	5,277
71,900	71,950	5,079	4,836	74,900	74,950	5,301	5,058	77,900	77,950	5,523	5,280
71,950	72,000	5,083	4,840	74,950	75,000	5,305	5,062	77,950	78,000	5,527	5,284

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$78,000 Your tax is --				\$81,000 Your tax is --				\$84,000 Your tax is --			
78,000	78,050	5,531	5,288	81,000	81,050	5,753	5,510	84,000	84,050	5,975	5,732
78,050	78,100	5,534	5,291	81,050	81,100	5,756	5,513	84,050	84,100	5,978	5,735
78,100	78,150	5,538	5,295	81,100	81,150	5,760	5,517	84,100	84,150	5,982	5,739
78,150	78,200	5,542	5,299	81,150	81,200	5,764	5,521	84,150	84,200	5,986	5,743
78,200	78,250	5,546	5,302	81,200	81,250	5,768	5,524	84,200	84,250	5,990	5,746
78,250	78,300	5,549	5,306	81,250	81,300	5,771	5,528	84,250	84,300	5,993	5,750
78,300	78,350	5,553	5,310	81,300	81,350	5,775	5,532	84,300	84,350	5,997	5,754
78,350	78,400	5,557	5,314	81,350	81,400	5,779	5,536	84,350	84,400	6,001	5,758
78,400	78,450	5,560	5,317	81,400	81,450	5,782	5,539	84,400	84,450	6,004	5,761
78,450	78,500	5,564	5,321	81,450	81,500	5,786	5,543	84,450	84,500	6,008	5,765
78,500	78,550	5,568	5,325	81,500	81,550	5,790	5,547	84,500	84,550	6,012	5,769
78,550	78,600	5,571	5,328	81,550	81,600	5,793	5,550	84,550	84,600	6,015	5,772
78,600	78,650	5,575	5,332	81,600	81,650	5,797	5,554	84,600	84,650	6,019	5,776
78,650	78,700	5,579	5,336	81,650	81,700	5,801	5,558	84,650	84,700	6,023	5,780
78,700	78,750	5,583	5,339	81,700	81,750	5,805	5,561	84,700	84,750	6,027	5,783
78,750	78,800	5,586	5,343	81,750	81,800	5,808	5,565	84,750	84,800	6,030	5,787
78,800	78,850	5,590	5,347	81,800	81,850	5,812	5,569	84,800	84,850	6,034	5,791
78,850	78,900	5,594	5,351	81,850	81,900	5,816	5,573	84,850	84,900	6,038	5,795
78,900	78,950	5,597	5,354	81,900	81,950	5,819	5,576	84,900	84,950	6,041	5,798
78,950	79,000	5,601	5,358	81,950	82,000	5,823	5,580	84,950	85,000	6,045	5,802
\$79,000				\$82,000				\$85,000			
79,000	79,050	5,605	5,362	82,000	82,050	5,827	5,584	85,000	85,050	6,049	5,806
79,050	79,100	5,608	5,365	82,050	82,100	5,830	5,587	85,050	85,100	6,052	5,809
79,100	79,150	5,612	5,369	82,100	82,150	5,834	5,591	85,100	85,150	6,056	5,813
79,150	79,200	5,616	5,373	82,150	82,200	5,838	5,595	85,150	85,200	6,060	5,817
79,200	79,250	5,620	5,376	82,200	82,250	5,842	5,598	85,200	85,250	6,064	5,820
79,250	79,300	5,623	5,380	82,250	82,300	5,845	5,602	85,250	85,300	6,067	5,824
79,300	79,350	5,627	5,384	82,300	82,350	5,849	5,606	85,300	85,350	6,071	5,828
79,350	79,400	5,631	5,388	82,350	82,400	5,853	5,610	85,350	85,400	6,075	5,832
79,400	79,450	5,634	5,391	82,400	82,450	5,856	5,613	85,400	85,450	6,078	5,835
79,450	79,500	5,638	5,395	82,450	82,500	5,860	5,617	85,450	85,500	6,082	5,839
79,500	79,550	5,642	5,399	82,500	82,550	5,864	5,621	85,500	85,550	6,086	5,843
79,550	79,600	5,645	5,402	82,550	82,600	5,867	5,624	85,550	85,600	6,089	5,846
79,600	79,650	5,649	5,406	82,600	82,650	5,871	5,628	85,600	85,650	6,093	5,850
79,650	79,700	5,653	5,410	82,650	82,700	5,875	5,632	85,650	85,700	6,097	5,854
79,700	79,750	5,657	5,413	82,700	82,750	5,879	5,635	85,700	85,750	6,101	5,857
79,750	79,800	5,660	5,417	82,750	82,800	5,882	5,639	85,750	85,800	6,104	5,861
79,800	79,850	5,664	5,421	82,800	82,850	5,886	5,643	85,800	85,850	6,108	5,865
79,850	79,900	5,668	5,425	82,850	82,900	5,890	5,647	85,850	85,900	6,112	5,869
79,900	79,950	5,671	5,428	82,900	82,950	5,893	5,650	85,900	85,950	6,115	5,872
79,950	80,000	5,675	5,432	82,950	83,000	5,897	5,654	85,950	86,000	6,119	5,876
\$80,000				\$83,000				\$86,000			
80,000	80,050	5,679	5,436	83,000	83,050	5,901	5,658	86,000	86,050	6,123	5,880
80,050	80,100	5,682	5,439	83,050	83,100	5,904	5,661	86,050	86,100	6,126	5,883
80,100	80,150	5,686	5,443	83,100	83,150	5,908	5,665	86,100	86,150	6,130	5,887
80,150	80,200	5,690	5,447	83,150	83,200	5,912	5,669	86,150	86,200	6,134	5,891
80,200	80,250	5,694	5,450	83,200	83,250	5,916	5,672	86,200	86,250	6,138	5,894
80,250	80,300	5,697	5,454	83,250	83,300	5,919	5,676	86,250	86,300	6,141	5,898
80,300	80,350	5,701	5,458	83,300	83,350	5,923	5,680	86,300	86,350	6,145	5,902
80,350	80,400	5,705	5,462	83,350	83,400	5,927	5,684	86,350	86,400	6,149	5,906
80,400	80,450	5,708	5,465	83,400	83,450	5,930	5,687	86,400	86,450	6,152	5,909
80,450	80,500	5,712	5,469	83,450	83,500	5,934	5,691	86,450	86,500	6,156	5,913
80,500	80,550	5,716	5,473	83,500	83,550	5,938	5,695	86,500	86,550	6,160	5,917
80,550	80,600	5,719	5,476	83,550	83,600	5,941	5,698	86,550	86,600	6,163	5,920
80,600	80,650	5,723	5,480	83,600	83,650	5,945	5,702	86,600	86,650	6,167	5,924
80,650	80,700	5,727	5,484	83,650	83,700	5,949	5,706	86,650	86,700	6,171	5,928
80,700	80,750	5,731	5,487	83,700	83,750	5,953	5,709	86,700	86,750	6,175	5,931
80,750	80,800	5,734	5,491	83,750	83,800	5,956	5,713	86,750	86,800	6,178	5,935
80,800	80,850	5,738	5,495	83,800	83,850	5,960	5,717	86,800	86,850	6,182	5,939
80,850	80,900	5,742	5,499	83,850	83,900	5,964	5,721	86,850	86,900	6,186	5,943
80,900	80,950	5,745	5,502	83,900	83,950	5,967	5,724	86,900	86,950	6,189	5,946
80,950	81,000	5,749	5,506	83,950	84,000	5,971	5,728	86,950	87,000	6,193	5,950

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$87,000 Your tax is --				\$90,000 Your tax is --				\$93,000 Your tax is --			
87,000	87,050	6,197	5,954	90,000	90,050	6,419	6,176	93,000	93,050	6,641	6,398
87,050	87,100	6,200	5,957	90,050	90,100	6,422	6,179	93,050	93,100	6,644	6,401
87,100	87,150	6,204	5,961	90,100	90,150	6,426	6,183	93,100	93,150	6,648	6,405
87,150	87,200	6,208	5,965	90,150	90,200	6,430	6,187	93,150	93,200	6,652	6,409
87,200	87,250	6,212	5,968	90,200	90,250	6,434	6,190	93,200	93,250	6,656	6,412
87,250	87,300	6,215	5,972	90,250	90,300	6,437	6,194	93,250	93,300	6,659	6,416
87,300	87,350	6,219	5,976	90,300	90,350	6,441	6,198	93,300	93,350	6,663	6,420
87,350	87,400	6,223	5,980	90,350	90,400	6,445	6,202	93,350	93,400	6,667	6,424
87,400	87,450	6,226	5,983	90,400	90,450	6,448	6,205	93,400	93,450	6,670	6,427
87,450	87,500	6,230	5,987	90,450	90,500	6,452	6,209	93,450	93,500	6,674	6,431
87,500	87,550	6,234	5,991	90,500	90,550	6,456	6,213	93,500	93,550	6,678	6,435
87,550	87,600	6,237	5,994	90,550	90,600	6,459	6,216	93,550	93,600	6,681	6,438
87,600	87,650	6,241	5,998	90,600	90,650	6,463	6,220	93,600	93,650	6,685	6,442
87,650	87,700	6,245	6,002	90,650	90,700	6,467	6,224	93,650	93,700	6,689	6,446
87,700	87,750	6,249	6,005	90,700	90,750	6,471	6,227	93,700	93,750	6,693	6,449
87,750	87,800	6,252	6,009	90,750	90,800	6,474	6,231	93,750	93,800	6,696	6,453
87,800	87,850	6,256	6,013	90,800	90,850	6,478	6,235	93,800	93,850	6,700	6,457
87,850	87,900	6,260	6,017	90,850	90,900	6,482	6,239	93,850	93,900	6,704	6,461
87,900	87,950	6,263	6,020	90,900	90,950	6,485	6,242	93,900	93,950	6,707	6,464
87,950	88,000	6,267	6,024	90,950	91,000	6,489	6,246	93,950	94,000	6,711	6,468
\$88,000 Your tax is --				\$91,000 Your tax is --				\$94,000 Your tax is --			
88,000	88,050	6,271	6,028	91,000	91,050	6,493	6,250	94,000	94,050	6,715	6,472
88,050	88,100	6,274	6,031	91,050	91,100	6,496	6,253	94,050	94,100	6,718	6,475
88,100	88,150	6,278	6,035	91,100	91,150	6,500	6,257	94,100	94,150	6,722	6,479
88,150	88,200	6,282	6,039	91,150	91,200	6,504	6,261	94,150	94,200	6,726	6,483
88,200	88,250	6,286	6,042	91,200	91,250	6,508	6,264	94,200	94,250	6,730	6,486
88,250	88,300	6,289	6,046	91,250	91,300	6,511	6,268	94,250	94,300	6,733	6,490
88,300	88,350	6,293	6,050	91,300	91,350	6,515	6,272	94,300	94,350	6,737	6,494
88,350	88,400	6,297	6,054	91,350	91,400	6,519	6,276	94,350	94,400	6,741	6,498
88,400	88,450	6,300	6,057	91,400	91,450	6,522	6,279	94,400	94,450	6,744	6,501
88,450	88,500	6,304	6,061	91,450	91,500	6,526	6,283	94,450	94,500	6,748	6,505
88,500	88,550	6,308	6,065	91,500	91,550	6,530	6,287	94,500	94,550	6,752	6,509
88,550	88,600	6,311	6,068	91,550	91,600	6,533	6,290	94,550	94,600	6,755	6,512
88,600	88,650	6,315	6,072	91,600	91,650	6,537	6,294	94,600	94,650	6,759	6,516
88,650	88,700	6,319	6,076	91,650	91,700	6,541	6,298	94,650	94,700	6,763	6,520
88,700	88,750	6,323	6,079	91,700	91,750	6,545	6,301	94,700	94,750	6,767	6,523
88,750	88,800	6,326	6,083	91,750	91,800	6,548	6,305	94,750	94,800	6,770	6,527
88,800	88,850	6,330	6,087	91,800	91,850	6,552	6,309	94,800	94,850	6,774	6,531
88,850	88,900	6,334	6,091	91,850	91,900	6,556	6,313	94,850	94,900	6,778	6,535
88,900	88,950	6,337	6,094	91,900	91,950	6,559	6,316	94,900	94,950	6,781	6,538
88,950	89,000	6,341	6,098	91,950	92,000	6,563	6,320	94,950	95,000	6,785	6,542
\$89,000 Your tax is --				\$92,000 Your tax is --				\$95,000 Your tax is --			
89,000	89,050	6,345	6,102	92,000	92,050	6,567	6,324	95,000	95,050	6,789	6,546
89,050	89,100	6,348	6,105	92,050	92,100	6,570	6,327	95,050	95,100	6,792	6,549
89,100	89,150	6,352	6,109	92,100	92,150	6,574	6,331	95,100	95,150	6,796	6,553
89,150	89,200	6,356	6,113	92,150	92,200	6,578	6,335	95,150	95,200	6,800	6,557
89,200	89,250	6,360	6,116	92,200	92,250	6,582	6,338	95,200	95,250	6,804	6,560
89,250	89,300	6,363	6,120	92,250	92,300	6,585	6,342	95,250	95,300	6,807	6,564
89,300	89,350	6,367	6,124	92,300	92,350	6,589	6,346	95,300	95,350	6,811	6,568
89,350	89,400	6,371	6,128	92,350	92,400	6,593	6,350	95,350	95,400	6,815	6,572
89,400	89,450	6,374	6,131	92,400	92,450	6,596	6,353	95,400	95,450	6,818	6,575
89,450	89,500	6,378	6,135	92,450	92,500	6,600	6,357	95,450	95,500	6,822	6,579
89,500	89,550	6,382	6,139	92,500	92,550	6,604	6,361	95,500	95,550	6,826	6,583
89,550	89,600	6,385	6,142	92,550	92,600	6,607	6,364	95,550	95,600	6,829	6,586
89,600	89,650	6,389	6,146	92,600	92,650	6,611	6,368	95,600	95,650	6,833	6,590
89,650	89,700	6,393	6,150	92,650	92,700	6,615	6,372	95,650	95,700	6,837	6,594
89,700	89,750	6,397	6,153	92,700	92,750	6,619	6,375	95,700	95,750	6,841	6,597
89,750	89,800	6,400	6,157	92,750	92,800	6,622	6,379	95,750	95,800	6,844	6,601
89,800	89,850	6,404	6,161	92,800	92,850	6,626	6,383	95,800	95,850	6,848	6,605
89,850	89,900	6,408	6,165	92,850	92,900	6,630	6,387	95,850	95,900	6,852	6,609
89,900	89,950	6,411	6,168	92,900	92,950	6,633	6,390	95,900	95,950	6,855	6,612
89,950	90,000	6,415	6,172	92,950	93,000	6,637	6,394	95,950	96,000	6,859	6,616

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		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	6,863	6,620	98,000	98,050	7,011	6,768
96,050	96,100	6,866	6,623	98,050	98,100	7,014	6,771
96,100	96,150	6,870	6,627	98,100	98,150	7,018	6,775
96,150	96,200	6,874	6,631	98,150	98,200	7,022	6,779
96,200	96,250	6,878	6,634	98,200	98,250	7,026	6,782
96,250	96,300	6,881	6,638	98,250	98,300	7,029	6,786
96,300	96,350	6,885	6,642	98,300	98,350	7,033	6,790
96,350	96,400	6,889	6,646	98,350	98,400	7,037	6,794
96,400	96,450	6,892	6,649	98,400	98,450	7,040	6,797
96,450	96,500	6,896	6,653	98,450	98,500	7,044	6,801
96,500	96,550	6,900	6,657	98,500	98,550	7,048	6,805
96,550	96,600	6,903	6,660	98,550	98,600	7,051	6,808
96,600	96,650	6,907	6,664	98,600	98,650	7,055	6,812
96,650	96,700	6,911	6,668	98,650	98,700	7,059	6,816
96,700	96,750	6,915	6,671	98,700	98,750	7,063	6,819
96,750	96,800	6,918	6,675	98,750	98,800	7,066	6,823
96,800	96,850	6,922	6,679	98,800	98,850	7,070	6,827
96,850	96,900	6,926	6,683	98,850	98,900	7,074	6,831
96,900	96,950	6,929	6,686	98,900	98,950	7,077	6,834
96,950	97,000	6,933	6,690	98,950	99,000	7,081	6,838
\$97,000				\$99,000			
97,000	97,050	6,937	6,694	99,000	99,050	7,085	6,842
97,050	97,100	6,940	6,697	99,050	99,100	7,088	6,845
97,100	97,150	6,944	6,701	99,100	99,150	7,092	6,849
97,150	97,200	6,948	6,705	99,150	99,200	7,096	6,853
97,200	97,250	6,952	6,708	99,200	99,250	7,100	6,856
97,250	97,300	6,955	6,712	99,250	99,300	7,103	6,860
97,300	97,350	6,959	6,716	99,300	99,350	7,107	6,864
97,350	97,400	6,963	6,720	99,350	99,400	7,111	6,868
97,400	97,450	6,966	6,723	99,400	99,450	7,114	6,871
97,450	97,500	6,970	6,727	99,450	99,500	7,118	6,875
97,500	97,550	6,974	6,731	99,500	99,550	7,122	6,879
97,550	97,600	6,977	6,734	99,550	99,600	7,125	6,882
97,600	97,650	6,981	6,738	99,600	99,650	7,129	6,886
97,650	97,700	6,985	6,742	99,650	99,700	7,133	6,890
97,700	97,750	6,989	6,745	99,700	99,750	7,137	6,893
97,750	97,800	6,992	6,749	99,750	99,800	7,140	6,897
97,800	97,850	6,996	6,753	99,800	99,850	7,144	6,901
97,850	97,900	7,000	6,757	99,850	99,900	7,148	6,905
97,900	97,950	7,003	6,760	99,900	99,950	7,151	6,908
97,950	98,000	7,007	6,764	99,950	100,000	7,155	6,912

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

Tax Rate Schedules

Use the following schedules if your taxable income is \$100,000 or more.

Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$7,155 plus 7.4% 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 \$6,912 plus 7.4% of the amount over \$100,000.

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