



2016

# Individual Income Tax

Forms and instructions for:

**Form 40**  
Resident

**Form 39R**  
Supplemental Schedule (Resident)

**Form 43**  
Part-Year Resident or  
Nonresident

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

[tax.idaho.gov](http://tax.idaho.gov)

**Track your refund progress**

**Get more information**

### No Web Access?

**General 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 2016

### CONFORMITY TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the IRC as of January 1, 2016. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

### INCOME TAX BOOKLET CHECK BOX REMOVED

Beginning with the 2016 tax year, the check box on Forms 40 and 43 to request an income tax booklet for next year has been removed. If you use the tax booklet form(s) to file your taxes, you will receive a booklet for the next year. If you do not use the tax booklet form(s) and would like to receive a booklet, you can download or request a copy from our website at [tax.idaho.gov](http://tax.idaho.gov) or contact us.

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## RAPID RESPONSE = FASTER REFUND

All income tax returns go through fraud detection reviews and accuracy checks before any refunds are issued. After you file your return, we may send you letters for:

- Fraud Detection: to verify your identity
- Accuracy Checks: to get more tax return information

If you receive a letter, please respond quickly so we can review your information and get your refund to you as soon as possible.

**Fraud Detection.** To detect and combat tax identity theft, the Tax Commission uses a variety of methods to validate your identity and tax return. To help protect your information and keep taxpayer dollars from going to criminals, we may send you:

- An Identity Verification letter that asks you to take a short online quiz or provide copies of documents to verify your identity
- A PIN letter that asks you to verify online whether you or your representative filed the tax return we received

**Accuracy Checks.** We stop and review about 25% of individual income tax returns each year to resolve mathematical errors or request missing information. We want to be sure that your tax return correctly reflects your information and intent. To do this, we may send you:

- A Request for Information letter that asks for missing or additional information to support data reported on your tax return
- A Tax Computation Change letter that provides an explanation of changes that were made to your tax return

If you have questions about any correspondence you get from the Tax Commission, please contact us.

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## TYPICAL REFUND TIMEFRAME

- **E-filed?** Generally, you can expect your refund about 7-8 weeks after the date you receive your filing acknowledgement from the state.
- **Filed on paper?** Your return will take about 10-11 weeks to process. We must manually enter information from paper returns into our database.
- **First time you filed an Idaho income tax return?** It will take about 3 weeks to enter your account into our system. Until that time the Idaho Refund Status webpage won't recognize you and will report your return as "not entered in system." Add those 3 weeks to the estimates above to determine the approximate date you can expect to receive your refund.
- **Received a letter from us asking for more information or to verify your identity?** Your refund will be delayed until you provide the information requested, and we've been able to review it.



## SAVE A STAMP – FILE ONLINE!

**File your return online** to get faster refunds, fewer errors, and receipt confirmation.

**To e-file**, visit our website at [tax.idaho.gov](http://tax.idaho.gov) to find free e-file services for eligible taxpayers.

## WHICH FORM TO USE

You must use Form 40 if you're 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:

- Part-year resident, or
- Nonresident, 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](http://tax.idaho.gov) (some forms are fillable)
- 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're required to file a federal income tax return, you must file an Idaho return. However, if you're 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 nontaxable Social Security benefits as gross income unless you're married filing a separate return and lived with your spouse at any time during 2016.

#### STATUS

#### GROSS INCOME

##### MARRIED:

- Filing separate returns ..... \$ 4,050
- Filing jointly, both spouses under 65 ..... \$ 20,700
- Filing jointly, one spouse 65 or older ..... \$ 21,950
- Filing jointly, both spouses 65 or older ..... \$ 23,200

##### HEAD OF HOUSEHOLD:

- Under 65 ..... \$ 13,350
- 65 or older ..... \$ 14,900

##### SINGLE:

- Under 65 ..... \$ 10,350
- 65 or older ..... \$ 11,900

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

- Under 65 ..... \$ 16,650
- 65 or older ..... \$ 17,900

### 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 \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was more than the larger of:
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$350.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,850 (\$9,400 if 65 or older and blind).
  - Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind).
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$1,050, or</li> <li>• Your earned income (up to \$5,950) plus \$350.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,550 (\$3,100 if 65 or older and blind.)</li> </ul>

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

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was more than the larger of:
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$350.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,550 (\$8,800 if 65 or older and blind).
  - Your unearned income was over \$2,300 (\$3,550 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$1,050, or</li> <li>• Your earned income (up to \$5,950) plus \$350.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,250 (\$2,500 if 65 or older and blind.)</li> </ul>

#### Part-year Resident/Nonresident

If you're a part-year resident, you're 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.

## GENERAL INFORMATION

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

### 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. Don't 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're 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

Don't staple. To ensure that your tax return is correctly processed, sign the return and 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. Include a complete copy of your federal return with Form 40 or Form 43. If you're claiming credit for taxes paid to another state, you must include Idaho Form 39R or 39NR and a copy of the other state's income tax return. If the credit applies to more than one state, use a separate Form 39R or 39NR for each state.

### AUDITS

An audit is a review of a return to make sure it was prepared according to tax law. You'll 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. 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 BEFORE 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 purposes 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 spouse during the portion of the year they were married if the other spouse is an Idaho resident or resided in a community property state. 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 spouses. If you have a written agreement between spouses regarding the separation of assets and income, include it with your tax return.

Idaho law affects your federal return in the same way. For more details, see federal Publication 555, Community Property. If you were a resident of Idaho for only a part of the year, Idaho law applies to that part 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 they apply.

If you divorced during 2016 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See federal Form 8958.

### DECEDENT'S TAX RETURN

If a taxpayer dies before filing a current year 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.

## GENERAL INFORMATION

If your spouse died in 2016 and you didn't remarry in 2016, you can file a joint return. You can also file a joint return if your spouse died in 2017 before filing a 2016 return. A joint return should show your spouse's 2016 income before death and your income for all of 2016. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, that individual must also sign the return.

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 18, 2017, 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 year before. 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](http://tax.idaho.gov).

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 16, 2017.

### FILING STATUS

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

### FILING YOUR RETURN

#### When To File And Pay

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

- On or before April 18, 2017, for the calendar year 2016, 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're 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. 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. A nonresident of Idaho is taxed only on income from Idaho sources.

### GROSS INCOME

Gross income means all income you received in the form of money, property, goods, and services that aren'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 3% per year (rate effective for 2017).

### MILITARY PERSONNEL

Idaho law generally follows federal law regarding which type of military pay (active duty, disability, reserve, or 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 isn't 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're married to a servicemember who's serving in Idaho and has registered in the military with another state as a home of record; and
- You've 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 65.

### 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. The following is a summary of how these laws affect Idaho National Guard members.



## GENERAL INFORMATION

- 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're in a combat zone.
- If you're an enlisted soldier or warrant officer, you don't owe tax on military pay received while in a combat zone. If you're a commissioned officer, the monthly exclusion is capped at the highest enlisted pay, plus any hostile fire or imminent danger pay received.
- 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're filing.

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

### Idaho resident on active duty stationed in Idaho

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

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

You must report all of your Idaho income to Idaho if you meet all the following criteria:

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

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

File Form 43 if you're 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 isn't 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 also includes 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 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 "Special-Case Idaho Residents" doesn't 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 20 succeeding tax years unless an amended return carrying the loss back is filed within one year of the end of the tax 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 tax years. 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 before January 1, 2013, the NOL generally must be carried back to the two preceding years. Any remaining loss may be carried forward until used, but no longer than 20 years.

For tax years beginning before January 1, 2000, the NOL generally must be carried back to the three preceding years. Any remaining loss may be carried forward until used, but no longer than 15 years.

For all tax years, the carryback is limited to a total of \$50,000 for an individual filing as married filing separately or \$100,000 for individuals filing as married filing jointly. See Form 56 instructions.

### 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

**Electronic payments.** There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at [tax.idaho.gov](http://tax.idaho.gov). For more information, visit our *E-pay* page at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

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

### PENALTIES

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

### 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're needed to determine the basis of the original or replacement property.

You must also keep records related to transactions that result in

## GENERAL INFORMATION

a carryforward of losses, deductions, or credits to future years until the statute of limitations expires for the return for the last year the carryforward item was claimed.

### 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're 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.

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

The following will help you decide:

- You're 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're away.
- You're 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're a part-year resident if you moved into or out of Idaho during the tax year. You're still a resident if:
  - You temporarily moved outside of Idaho, **or**
  - You moved back to Idaho after a temporary absence.
- You're a nonresident if your permanent home is outside of Idaho all year.

### SPECIAL-CASE IDAHO RESIDENTS

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

- You're an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2016.
- 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 must also sign if you file a joint return. Returns prepared by a paid preparer must include the name, address, and identification number of that individual. If a taxpayer is deceased or unable to sign the return, an authorized person may sign the return and indicate the relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space. If a taxpayer signs with an "X," this mark must be witnessed.

### TAX PREPARER CONTACT BOX

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

You're also authorizing the paid preparer to:

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

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

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

### 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. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

- Complete the top of the form through line 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 10.
- 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 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

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

If you're 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. Don't 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.

## 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're 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 2016 and you're 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're filing an amended return, you must check the same boxes as checked on the federal 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're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2017, you may consider yourself 65 on December 31, 2016. The boxes you check must match your federal return.

### LINE 12b BLIND

The box for "Yourself" must be checked if you're blind. If you're 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; or
- someone can claim you, or your spouse if filing jointly, as a dependent;

use the following worksheet 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 add back, it may be more beneficial to itemize for federal purposes, but use the standard deduction for Idaho.

If some of your itemized deductions have been phased out on your federal return due to federal adjusted gross income limitations, they must also be phased out on your Idaho return. 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 add back (Form



# FORM 40

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 add back as follows:

1. Itemized deductions after federal limitation (federal Schedule A, line 29) \_\_\_\_\_
2. Itemized deductions before 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. \_\_\_\_\_

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

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

Since there is no corresponding Idaho credit to the federal foreign tax credit, if the federal foreign tax credit is claimed, the amount of the credit is allowed as an Idaho 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're 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 2016 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 2016 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, 1952; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,300.
  - Married filing jointly or qualifying widow(er), enter \$12,600.
  - Head of household, enter \$9,300 \_\_\_\_\_
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 \$700?
  - Yes. Add \$350 to your earned income. Enter the total. \_\_\_\_\_
  - No. Enter \$1,050 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1952, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_
5. If born before January 2, 1952, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,250 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 \_\_\_\_\_

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See GROSS INCOME in GENERAL INFORMATION. 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 18 EXEMPTIONS

Multiply \$4,050 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 7 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.

- \$155,650 Married filing separate return
- \$311,300 Married filing joint return or qualifying widow(er)
- \$259,400 Single
- \$285,350 Head of household

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 37. If line 19 is \$100,000 or more, use the schedules on page 48. 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 25.

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 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, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ that's transplanted into another individual. Complete Form 39R, Part E and see page 25 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

## FORM 40

### LINE 24 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 11. See page 35 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 club items, 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've 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've 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're required to pay the \$10 PBF tax if you're 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 2017 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

### LINE 33 IDAHO NONGAME WILDLIFE FUND

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. 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](http://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](http://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 Reserves, 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 IDAHO FUND

Contributions prevent and alleviate human suffering in the face of emergencies. This is done through providing food, shelter, clothing, and other help for disaster victims; helping military members and their families before, during, and after their active service; ensuring a safe and stable blood supply for Idaho hospital patients; preparing Idahoans to respond to emergencies through training; and connecting families separated by conflict or natural disasters. Contact the American Red Cross at (800) 853-2570 or visit [www.RedCross.org/Idaho](http://www.RedCross.org/Idaho).

### 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.

FORM 40

GROCERY CREDIT WORKSHEET

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 administrated 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 \$100 per exemption for all income levels.

You may claim an additional \$20 if you're age 65 or older on December 31, 2016 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 that person:

- Received assistance from the federal food stamp program;
• Was incarcerated; or
• Lived illegally in the United States.

MEMBERS OF THE ARMED FORCES

A member of the United States Armed Forces who is domiciled in Idaho is allowed the credit. If you live in Idaho but are a nonresident under the Service members 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 and 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.

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 a dependent qualifies 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. 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 was established under Idaho Title 56, Public Assistance and Welfare. It's a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The donation is made by checking the box on line 42 and entering zero (0) in the column for line 42. The donation is irrevocable and can't be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 18, 2017.

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 (not including yourself or your spouse) or with a developmental disability (including yourself and your spouse), and didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15, you may claim a tax credit of \$100 per person (up to \$300).

Complete and include Idaho Form 39R. See instructions, page 23. You may claim this credit even if your gross income is less than the filing requirement.



# FORM 40

## 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 2015 return.

## LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

Although a pass-through entity isn't required to withhold or pay income tax on an Idaho resident owner, if 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

### REIMBURSEMENT INCENTIVE ACT CREDIT

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

## CLAIM OF RIGHT CREDIT

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

## TAX DUE OR REFUND

## LINE 51 PENALTY AND INTEREST

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

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

**Interest:** Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2017 is 3%.

## 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.

**Electronic payments.** There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at [tax.idaho.gov](http://tax.idaho.gov). For more information, visit

our *E-Pay* page at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

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

## LINE 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. Refunds can only be issued if 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're filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2017 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.

The image shows a check from Paul Maple, 1234 Main Street, Appleton, ID 18000. The check number is 1234. The payee is 'PAY TO THE ORDER OF' followed by a blank space and 'DOLLARS'. The amount is '\$'. The MICR line at the bottom contains the routing number '1250255025', the check number '202025', and the account number '1234'. Arrows point from the labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER' to the corresponding fields in the MICR line.

## FORM 40

### AMENDED RETURN ONLY

Complete lines 57 through 60 only if you're 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's shown on line 53 on line 57. The amount from line 53 should be entered as a negative amount.

If you received a refund via direct deposit from your original return, any additional refund resulting from amending your return will be sent to you via a paper check.

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## FORM 43

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

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### GROCERY CREDIT REFUND ONLY

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 aren't entitled to a refund of any excess credit. Nonresidents don't qualify for the credit.

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

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

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 61.
- Enter your grocery credit amount on line 62 using the grocery credit worksheet on page 17.
- Complete applicable lines 63 through 76.
- **Skip** lines 77 through 80.
- 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're 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. Don't 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.

### 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 2016. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2016. 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.



## FORM 43

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 must check box 5 and the qualifying spouse must check box 3.

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

### FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2016. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2016. 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 2016, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you're a military nonresident, indicate your military home of record.

### LINES 1 THROUGH 5 FILING STATUS

Check the box indicating your Idaho filing status. Refer to general 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're 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 2016 and you're filing a joint return, you may claim the exemption for your spouse.

**Line 6c. Dependents.** List dependents claimed on your federal return. If you have more than four dependents, continue on Form 39NR, Part 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're a nonresident who works for an employer both in Idaho and outside of Idaho, visit our website at [tax.idaho.gov](http://tax.idaho.gov) to obtain a copy of the publication entitled "Residency Status and Idaho Source Income." This publication explains how to determine the amount of income that is taxable to Idaho.

If your military home of record is Idaho and you're on active

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

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

If the servicemember's spouse's earned income 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.

# FORM 43

**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. This includes Idaho lottery winnings over \$600. Don't include federal NOL on this line.

## IDAHO ADJUSTMENTS

**LINE 21 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS**

Enter Idaho's portion of the IRA deduction included on federal 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 \_\_\_\_\_

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

If you claimed a deduction on federal Form 1040, line 26, 31a, 33, or 34, or on federal Form 1040A, line 18, for moving expenses, tuition and related expenses, alimony paid, or student loan interest, complete this worksheet to determine your Idaho deduction, if any:

1. Enter total income from Form 43, line 20. Don't include federal NOL in line 20 \_\_\_\_\_
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 less federal NOL unless already subtracted \_\_\_\_\_
3. Divide line 1 by line 2. (Can't exceed 100%) ..... %
4. Enter total allowable federal amount of moving expenses, tuition and related expenses, alimony paid, and student loan interest \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 22 \_\_\_\_\_

**LINE 23 DEDUCTIONS FOR SELF-EMPLOYED**

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a SEP, a SIMPLE, or a qualified plan 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 23, 24, or 35 relating to reservists, performing artists, fee-based government officials; educator expenses; 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's no income from the related timber operations for the year of the reforestation deduction, the deduction for reforestation is based on the percentage of property in Idaho to 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're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2017, you may consider yourself 65 on December 31, 2016. 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're 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.

# FORM 43

## 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; or
- 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're 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 some of your itemized deductions have been phased out on your federal return due to federal adjusted gross income limitations, they must also be phased out on your Idaho return. 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 before 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. \_\_\_\_\_

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're 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 2016. 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 2016 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, 1952; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,300.
  - Married filing jointly or qualifying widow(er), enter \$12,600.
  - Head of household, enter \$9,300 \_\_\_\_\_
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 \$700?
  - Yes. Add \$350 to your earned income. Enter the total.
  - No. Enter \$1,050 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1952, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_
5. If born before January 2, 1952, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,250 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 \_\_\_\_\_

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See GROSS INCOME in GENERAL INFORMATION. Generally, your earned income is the total of the 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 \$4,050 by the total number of exemptions entered on line 6d. If Column A, line 28 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.

- \$155,650 Married filing separate return
- \$311,300 Married filing joint return or qualifying widow(er)
- \$259,400 Single
- \$285,350 Head of household

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 37. If line 41 is \$100,000 or more, use the schedules on page 48. 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're an Idaho resident, you may



## FORM 43

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, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ that's transplanted into another individual. Complete Form 39NR, Part E and see page 34 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 11. See page 35 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 club items, 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've 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 36 for specific instructions. Include Form 44.

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

If you've 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're 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.

## DONATIONS

The donations on lines 53 through 60 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 2017 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

### LINE 53 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 54 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](http://www.boardofed.idaho.gov/scholarship/opportunity.asp).

### LINE 55 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 (IGRFSSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Reserves, 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 56 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](http://www.idahochildrenstrustfund.org).

FORM 43

LINE 57 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 58 IDAHO NONGAME WILDLIFE FUND

Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that 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 59 AMERICAN RED CROSS OF IDAHO FUND

Contributions prevent and alleviate human suffering in the face of emergencies. This is done through providing food, shelter, clothing, and other help for disaster victims; helping military members and their families before, during, and after their active service; ensuring a safe and stable blood supply for Idaho hospital patients; preparing Idahoans to respond to emergencies through training; and connecting families separated by conflict or natural disasters. Contact the American Red Cross at (800) 853-2570 or visit www.RedCross.org/Idaho.

LINE 60 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 62 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 \$100 per exemption for all income levels.

You may claim an additional \$20 if you're age 65 or older on December 31, 2016 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 that person:

- Received assistance from the federal food stamp program;
• Was incarcerated; or
• Lived illegally in the United States.

Complete the worksheet and enter the total computed grocery credit on line 62, 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 62.

GROCERY CREDIT WORKSHEET

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

- 5. Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies 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 62, 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's domiciled in Idaho is allowed the credit. If you live in Idaho but are a nonresident under the Servicemembers Civil Relief Act, you aren't allowed the grocery credit.

A spouse or dependent of a nonresident military person stationed in Idaho may be an Idaho resident or part-year resident. The domicile of a dependent child is 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 donation is made by checking the box on line 62 and entering zero (0) in the column for line 62. The donation is irrevocable and can't be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 18, 2017.



## FORM 43

### LINE 63 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 (not including yourself or your spouse) or with a developmental disability (including yourself and your spouse), 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).

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 64 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 65 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 66 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2015 return.

### LINE 67 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 e.
- Enter on the paid by entity line any amount reported on Form ID K-1, page 2, line f.

### LINE 68 REIMBURSEMENT INCENTIVE ACT CREDIT

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

### CLAIM OF RIGHT CREDIT

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

## TAX DUE OR REFUND

### LINE 71 PENALTY AND INTEREST

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

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

**Interest:** Interest is charged on the amount of tax due, line 70, from the original due date until paid. The rate for 2017 is 3%.

### LINE 72 TOTAL DUE

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

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

**Electronic payments.** There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at [tax.idaho.gov](http://tax.idaho.gov). For more information, visit our *E-Pay* page at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

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

### LINE 74 REFUND

Enter the amount of your overpayment shown on line 73 that you want refunded to you. Refunds of less than \$1 won't be issued. Refunds can only be issued if a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and may be seized for unpaid liabilities owed to other state agencies.

### LINE 75 ESTIMATED TAX

If you're filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2017 tax and won't be refunded.

### LINE 76 DIRECT DEPOSIT

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

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 76. 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.

# FORM 43

## AMENDED RETURN ONLY

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.

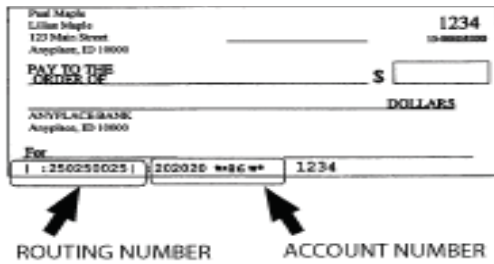
If your financial institution rejects your request for direct deposit, you will receive a check by mail instead.

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

**LINE 77 TOTAL DUE OR OVERPAYMENT ON THIS RETURN**  
If the total due shown on line 72 is greater than zero, enter this amount on line 77. The amount from line 72 should be entered as a positive amount.

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

If you received a refund via a direct deposit from your original return, any additional refund resulting from amending your return will be sent to you via a paper check.



# FORM 39R

Complete Form 39R if you're filing a Form 40. If you're 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 totaling \$40,000 that were incurred before moving to Idaho. These are used to offset \$26,000 of Idaho capital gains earned in the current year, resulting in a capital loss of \$3,000 allowed on the federal return. For the current tax year, you must add back \$29,000 on line 2 (\$26,000 gain offset + \$3,000 loss allowed). The remainder of the \$11,000 loss carryover must be added back in future years to the extent allowed as a loss and used to offset gain.

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

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

This includes your distributive share of interest and dividends not taxable under the IRC from Form ID K-1, Part 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 previous tax year.

### LINE 5 BONUS DEPRECIATION

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

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 21.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part 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 the state, municipal, and local income tax additions from Form ID K-1, Part B, line 1 and the 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 care, vision care, dental care, medical insurance premiums, and long-term care expenses.

If you make a withdrawal that's subject to tax and you're 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.

#### NON-IDAHO PASSIVE LOSSES

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

## PART B. SUBTRACTIONS

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

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

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

Enter the total of the NOL carryover and carryback amounts.

### LINE 2 STATE INCOME TAX REFUND

Enter the amount of all state income tax refunds included in income on federal Form 1040, line 10. If you're 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

# FORM 39R

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's attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

This includes your distributive share from Form ID K-1, Part 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 and must be the taxpayer's primary residence. Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year 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 can deduct a portion of the amount actually paid or accrued (billed but not paid).

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

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

Qualifying devices include:

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

A noncertified wood stove is a wood stove that doesn't meet the most current EPA standards. 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 2013, 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 2016. Don't include amounts paid by your employer or excluded from taxable income \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, or \$6,000 for more than one child or dependent, cared for during the year \_\_\_\_\_
3. Enter excluded benefits from Part III of Form 2441 \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction \_\_\_\_\_
5. Enter your earned income \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 \_\_\_\_\_
7. Enter the smallest of 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.

Exempt payments from the Railroad Retirement Board include:

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

Enter the taxable amount of Social Security benefits from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040, 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 Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included 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, you must include Form RRB-1099 or RRB-1099-R with your return.

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



## FORM 39R

### LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

The Idaho Retirement Benefit Deduction has a two-part qualification.

#### Part One - Age, Disability, and Marital/Filing Status

The recipient(s) must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

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

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

#### Part Two - Qualified Retirement Benefits

The recipient(s) must meet the requirements in Part One AND your qualified retirement benefits must be one of the following:

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

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

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 can't 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,
- (d) Timber held for at least 24 months.

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

Complete Idaho Form CG to compute your capital gains deduction.

### LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

If you're 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.

Don't 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've been called into full-time duty for 120 days or more. If you're a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 11.

### LINE 12 ADOPTION EXPENSES

If you adopt a child, you may deduct some of the expenses incurred in the adoption. You may claim legal and medical



## FORM 39R

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 before such a determination, file an amended return to add back any deduction claimed for the unsuccessful attempt.

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

You may contribute up to \$10,000 (\$20,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. Deductible contributions don't include reimbursements that were redeposited into your Idaho medical savings account. Don't include amounts deducted on federal Form 1040.

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 Ascensus College Savings 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](http://idsaves.org) or by calling (866) 433-2533.

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

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

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

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

### LINE 16 IDAHO LOTTERY WINNINGS

You 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, and 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.

### SALARY REDUCTION PLANS

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

### BUSINESS DEDUCTIONS

Premiums deducted as a business expense can't be included in the Idaho deduction for health insurance costs since these amounts are already deducted. This includes amounts of self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

### SOCIAL SECURITY MEDICARE A AND B

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

# FORM 39R

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 isn'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 WORKERS' COMPENSATION INSURANCE

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

## LINE 21 BONUS DEPRECIATION

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

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

Don't include foreign taxes as a subtraction, since they're 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 22 for qualified retirement benefits.

**LINE 1.** The maximum amounts that can be deducted for 2016 are:

## FORM 39R

Married filing jointly:

- recipient age 65 or older ..... \$47,502
  - recipient age 62 or older and disabled ..... \$47,502
- Single:
- age 65 or older ..... \$31,668
  - age 62 or older and disabled ..... \$31,668

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

The amount deducted can't exceed the amount of qualified benefits included in federal income.

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

Examples of income that 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 since Idaho doesn't tax this interest.

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

**LINE 3** Enter your Idaho adjusted income from Form 40, line 11, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted income from Form 40, line 7.

**LINE 4** Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and 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 minus 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 IDAHO EDUCATIONAL ENTITY, IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS, AND LIVE ORGAN DONATION EXPENSES

#### LINE 1 CREDIT FOR IDAHO EDUCATIONAL ENTITY CONTRIBUTIONS

If you donated cash to qualified educational entities, you 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
- Idaho STEM Action Center

#### LINE 2 CREDIT FOR IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS

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

## FORM 39R

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 (or whose dependent donates) a qualified organ that's transplanted into another individual may be able to claim a credit for expenses related to the donation.

The credit can't exceed the taxpayer's tax liability and is limited to the lesser of:

- The amount of live organ donation expenses paid by the

taxpayer during the tax year, or

- \$5,000.

Any unused credit may be carried over for five years.

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 aren't reimbursed to the taxpayer. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

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

If you didn't claim the \$1,000 deduction on Part B, line 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.

**LINE 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, less the related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part 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 2.

For both Columns 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 minus 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 previous 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're a shareholder of an S corporation or a partner in a partnership that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part 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 2, 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. Non-Idaho passive losses incurred before taxpayer was Idaho resident .....		
7. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 4 of Form 39NR .....		

## FEDERAL NET OPERATING LOSS (NOL)

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

Column B: 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 the state, municipal, and local income tax additions from Form ID K-1, Part B, line 1 and the other additions from Form ID K-1, Part B, line 4.

Column B: Include your apportioned share of the state, municipal, and local income tax additions from Form ID K-1, Part B, line 1 and the other additions from Form ID K-1, Part B, line 4, multiplied by the percentage shown on Form ID K-1, Part A, line 2.

## 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 care, vision care, dental care, medical insurance premiums, and long-term care expenses.

If you make a withdrawal that's subject to tax and you're 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 71 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's attributable to direct U.S. government obligations. This amount must be identified by the mutual fund to be deductible.

**Column A:** Enter the interest income you received from 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 minus 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 2.

### LINE 4 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2016. Don't include amounts paid by your employer ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, or \$6,000 for more than one child or dependent, cared for during the year ..... \_\_\_\_\_
3. Enter excluded benefits from Part III, 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 or Social Security Equivalent 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 from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included 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 Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included 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, you must include Form RRB-1099 or RRB-1099-R with your return.

Disability pension paid by the Federal Railroad Retirement Act may be included on Form 1040, line 7, as wages, if you're 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,
- (d) Timber held for at least 24 months.

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

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

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

**Columns A and B:** If you're serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that's 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. Don't 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've been called into full-time duty for 120 days or more. If you're

# FORM 39NR

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 \$10,000 (\$20,000 if married filing a joint return) to an Idaho medical savings account and deduct the contribution. Deductible contributions don't include reimbursements that were redeposited into your Idaho medical savings account. Don't include amounts deducted on federal Form 1040.

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 Ascensus College Savings, Inc. The account owner and beneficiary will be designated when the account is established. The account owner has 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](http://idsaves.org) or by calling (866) 433-2533.

**LINE 10 ADOPTION EXPENSES**

Column A: If you adopt a child, you may deduct some of 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 before the unsuccessful attempt to adopt, file an amended return to add back any deduction claimed for the unsuccessful attempt.

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

1. Total Idaho income from Form 43, line 20 ..... \_\_\_\_\_
2. Total income from federal Form 1040, 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 the family member's 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 the family member's 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 of the expenses incurred for the benefit of all the household's occupants. Social Security benefits aren't support provided by you but must be included in the computation of total support provided. Some examples of expenses of maintaining a household include: property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. The amounts entered in Columns A and B must be the same.

**LINE 12 IDAHO LOTTERY WINNINGS**

Columns A and B: Enter the amount of Idaho lottery prizes of less than \$600 per award included in other income on Form 43, line 19. The amounts entered in Columns A and B must be the same.

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

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

Column B: American Indians who are enrolled members of a federally recognized tribe, and 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 WORKERS' COMPENSATION INSURANCE**

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

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

**LINE 15 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

# FORM 39NR

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 2.

## 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 minus deductions of the entity making the contribution.

## LINE 18 HEALTH INSURANCE PREMIUMS

Column A: Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income. If you claimed a deduction for health insurance premiums on your federal Form 1040, 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 amounts of self-employed health insurance premiums deducted in arriving at federal adjusted gross income.

## SOCIAL SECURITY MEDICARE A AND B

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



# FORM 39NR

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 isn't otherwise deducted or accounted for.

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services, provided in a setting other than an acute care unit of a hospital. Group and individual annuities and life insurance policies that 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 can deduct a portion of the amount actually paid or accrued (billed but not paid).

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

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

Qualifying devices include:

- A system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling, 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 2013, 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

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

The Idaho Retirement Benefit Deduction has a two-part qualification.

### Part One - Age, Disability, and Marital/Filing Status

The recipient(s) must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

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

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

### Part Two - Qualified Retirement Benefits

The recipient(s) must meet the requirements in Part One AND your qualified retirement benefits must be one of the following:

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

# FORM 39NR

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 don't qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.

- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho city:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen's Retirement Fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

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

The maximum amounts that may be deducted for 2016 are:

Married filing jointly:

- recipient age 65 or older ..... \$47,502
  - recipient age 62 or older and disabled ..... \$47,502
- Single:
- age 65 or older ..... \$31,668
  - age 62 or older and disabled ..... \$31,668

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

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

**LINE 22a** Enter \$47,502 or \$31,668, 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 minus 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're a nonresident of Idaho, enter the amount of military pay included on Form 43, line 28, Column A.

## LINE 24 BONUS DEPRECIATION

If you claimed 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're a shareholder in an S corporation or a partner in a partnership that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part 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 2, 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're claimed as part of the Idaho itemized deduction, if allowed. See the instructions for Itemized or Standard Deductions. Don't include other subtractions from Form ID K-1, Part 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're an Idaho resident, you may be entitled to a credit for tax paid to the other state.

## FORM 39NR

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

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

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

**LINE 1** Enter your Idaho adjusted income from 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 an S corporation, partnership, trust, or estate, enter your share of the entity's taxable income correctly reported to the other state plus any other Idaho adjusted gross income from sources in the other state.

**LINE 3** Enter the amount of income that 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 minus 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 complete copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state, include a copy of Form ID K-1 or the schedule you received from the S corporation or partnership that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

**LINE 3** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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

**LINE 6** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership minus 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.

## FORM 39NR

### **PART E. CREDITS FOR IDAHO EDUCATIONAL ENTITY, IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS, AND LIVE ORGAN DONATION EXPENSES**

#### **LINE 1 CREDIT FOR IDAHO EDUCATIONAL ENTITY CONTRIBUTIONS**

If you donated cash to qualified educational entities, you 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.

A qualified educational entity includes:

- a nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities
- a nonprofit, private or public Idaho school (elementary, secondary or higher education) or its foundation
- Idaho education public broadcast system foundations
- the Idaho State Historical Society or its foundation
- an Idaho public library or its foundation
- an Idaho library district or its foundation
- an Idaho public or private nonprofit museum
- the Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho Council for the Deaf and Hard of Hearing
- Idaho STEM Action Center

#### **LINE 2 CREDIT FOR IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS**

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 (or whose dependent donates) a qualified organ that's transplanted into another individual may be able to claim a credit for expenses related to the donation.

The credit can't exceed the taxpayer's tax liability and is limited to the lesser of:

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

Any unused credit may be carried over for five years.

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 aren't reimbursed to the taxpayer. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

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

If you didn't claim the \$1,000 deduction on 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.



## FORM 39NR

You may claim this credit if your gross income is less than the filing requirement (see page 2). 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 63.

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## FORM 44

### IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

Form 44, Part II provides a list of the tax from recapture of income tax credit.

The total of the business income tax credits allowed and the tax from recapture of income tax credits is carried to the Form 40 or Form 43. You must include Form 44 with your return if you're 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 credit is available to be transferred to another taxpayer rather than used by the taxpayer who earns the credit:

- Broadband equipment investment 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're 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 minus the credit allowed: Form 49, Part II, line 7 minus the amount on line 8.

#### LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE

If you bought equipment that manufactures a product from post-consumer or post-industrial waste, you may be entitled to a tax credit. The credit is 20% of your cost to buy 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 using post-consumer or post-industrial waste.

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

Post-consumer waste or post-industrial waste includes only glass, paper, or plastic that has 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 post-consumer or post-industrial waste products, and identifying the newly manufactured products.

**Credit Allowed:** Enter the smallest of:

- \$30,000
- 20% of the cost to buy qualified equipment plus the amount of credit carried forward, or
- **Tax available:**
  - If filing Form 40, the tax on line 20 minus 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 minus 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 minus the amount allowed. Include a schedule showing your computations. You can 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 minus 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 minus 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 qualified 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.

## FORM 44

### 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 SMALL EMPLOYER INVESTMENT TAX CREDIT

You may claim this credit if you've certified by filing Form 89SE that you've met or will meet the tax incentive criteria for this credit and you've 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 8 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

You may claim this credit if you've certified by filing Form 89SE that you've met or will meet the tax incentive criteria for this credit and you've 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 9 SMALL EMPLOYER NEW JOBS TAX CREDIT

You may claim this credit if you've certified by filing Form 89SE that you've 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 10 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've 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've 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've 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 didn't 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've 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 didn't 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've claimed a small employer new jobs tax credit and you didn't 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 didn't 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 TAX FROM RECAPTURE OF BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you've 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.

Additional information is available at [tax.idaho.gov](http://tax.idaho.gov)

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 48.

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 \$1,376. 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	1,624	1,373
25,350	25,400	1,627	1,376
25,400	25,450	1,631	1,380

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
<b>\$0</b> Your tax is --				<b>\$2,000</b> Your tax is --				<b>\$4,000</b> Your tax is --			
0	50	0	0	2,000	2,050	44	32	4,000	4,050	121	87
50	100	1	1	2,050	2,100	46	33	4,050	4,100	123	89
100	150	2	2	2,100	2,150	47	34	4,100	4,150	125	90
150	200	3	3	2,150	2,200	49	35	4,150	4,200	128	92
200	250	4	4	2,200	2,250	51	36	4,200	4,250	130	94
250	300	4	4	2,250	2,300	53	36	4,250	4,300	132	96
300	350	5	5	2,300	2,350	55	37	4,300	4,350	134	98
350	400	6	6	2,350	2,400	56	38	4,350	4,400	136	99
400	450	7	7	2,400	2,450	58	39	4,400	4,450	138	101
450	500	8	8	2,450	2,500	60	40	4,450	4,500	141	103
500	550	8	8	2,500	2,550	62	40	4,500	4,550	144	105
550	600	9	9	2,550	2,600	64	41	4,550	4,600	146	107
600	650	10	10	2,600	2,650	65	42	4,600	4,650	149	108
650	700	11	11	2,650	2,700	67	43	4,650	4,700	151	110
700	750	12	12	2,700	2,750	69	44	4,700	4,750	154	112
750	800	12	12	2,750	2,800	71	44	4,750	4,800	156	114
800	850	13	13	2,800	2,850	73	45	4,800	4,850	159	116
850	900	14	14	2,850	2,900	74	46	4,850	4,900	161	117
900	950	15	15	2,900	2,950	76	47	4,900	4,950	164	119
950	1,000	16	16	2,950	3,000	78	49	4,950	5,000	166	121
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	80	51	5,000	5,050	169	123
1,050	1,100	17	17	3,050	3,100	82	53	5,050	5,100	172	125
1,100	1,150	18	18	3,100	3,150	84	54	5,100	5,150	174	126
1,150	1,200	19	19	3,150	3,200	87	56	5,150	5,200	177	128
1,200	1,250	20	20	3,200	3,250	89	58	5,200	5,250	179	130
1,250	1,300	20	20	3,250	3,300	91	60	5,250	5,300	182	132
1,300	1,350	21	21	3,300	3,350	93	62	5,300	5,350	184	134
1,350	1,400	22	22	3,350	3,400	95	63	5,350	5,400	187	135
1,400	1,450	23	23	3,400	3,450	97	65	5,400	5,450	189	137
1,450	1,500	24	24	3,450	3,500	99	67	5,450	5,500	192	139
1,500	1,550	26	24	3,500	3,550	101	69	5,500	5,550	195	141
1,550	1,600	28	25	3,550	3,600	103	71	5,550	5,600	197	143
1,600	1,650	29	26	3,600	3,650	105	72	5,600	5,650	200	144
1,650	1,700	31	27	3,650	3,700	107	74	5,650	5,700	202	146
1,700	1,750	33	28	3,700	3,750	109	76	5,700	5,750	205	148
1,750	1,800	35	28	3,750	3,800	111	78	5,750	5,800	207	150
1,800	1,850	37	29	3,800	3,850	113	80	5,800	5,850	210	152
1,850	1,900	38	30	3,850	3,900	115	81	5,850	5,900	213	154
1,900	1,950	40	31	3,900	3,950	117	83	5,900	5,950	216	156
1,950	2,000	42	32	3,950	4,000	119	85	5,950	6,000	219	158

\*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
<b>\$6,000</b> Your tax is --				<b>\$9,000</b> Your tax is --				<b>\$12,000</b> Your tax is --			
6,000	6,050	222	160	9,000	9,050	423	286	12,000	12,050	639	443
6,050	6,100	225	162	9,050	9,100	426	288	12,050	12,100	643	446
6,100	6,150	228	164	9,100	9,150	430	291	12,100	12,150	646	449
6,150	6,200	231	166	9,150	9,200	433	293	12,150	12,200	650	452
6,200	6,250	234	168	9,200	9,250	437	296	12,200	12,250	654	455
6,250	6,300	237	170	9,250	9,300	440	299	12,250	12,300	658	458
6,300	6,350	240	172	9,300	9,350	444	301	12,300	12,350	661	461
6,350	6,400	243	174	9,350	9,400	448	304	12,350	12,400	665	464
6,400	6,450	247	176	9,400	9,450	451	306	12,400	12,450	669	467
6,450	6,500	250	178	9,450	9,500	455	309	12,450	12,500	672	470
6,500	6,550	253	180	9,500	9,550	458	311	12,500	12,550	676	473
6,550	6,600	256	182	9,550	9,600	462	314	12,550	12,600	680	476
6,600	6,650	259	184	9,600	9,650	465	316	12,600	12,650	683	479
6,650	6,700	262	186	9,650	9,700	469	319	12,650	12,700	687	482
6,700	6,750	265	188	9,700	9,750	472	321	12,700	12,750	691	485
6,750	6,800	268	191	9,750	9,800	476	324	12,750	12,800	695	488
6,800	6,850	271	193	9,800	9,850	479	327	12,800	12,850	698	491
6,850	6,900	274	195	9,850	9,900	483	329	12,850	12,900	702	495
6,900	6,950	277	197	9,900	9,950	487	332	12,900	12,950	706	498
6,950	7,000	280	199	9,950	10,000	490	334	12,950	13,000	709	501
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	283	201	10,000	10,050	494	337	13,000	13,050	713	504
7,050	7,100	286	203	10,050	10,100	497	339	13,050	13,100	717	507
7,100	7,150	289	205	10,100	10,150	501	342	13,100	13,150	720	510
7,150	7,200	292	207	10,150	10,200	504	344	13,150	13,200	724	513
7,200	7,250	295	209	10,200	10,250	508	347	13,200	13,250	728	516
7,250	7,300	298	211	10,250	10,300	511	350	13,250	13,300	732	519
7,300	7,350	302	213	10,300	10,350	515	352	13,300	13,350	735	522
7,350	7,400	306	215	10,350	10,400	519	355	13,350	13,400	739	525
7,400	7,450	309	217	10,400	10,450	522	357	13,400	13,450	743	528
7,450	7,500	313	219	10,450	10,500	526	360	13,450	13,500	746	531
7,500	7,550	316	221	10,500	10,550	529	362	13,500	13,550	750	534
7,550	7,600	320	223	10,550	10,600	533	365	13,550	13,600	754	537
7,600	7,650	323	225	10,600	10,650	536	367	13,600	13,650	757	540
7,650	7,700	327	227	10,650	10,700	540	370	13,650	13,700	761	543
7,700	7,750	330	229	10,700	10,750	543	372	13,700	13,750	765	546
7,750	7,800	334	232	10,750	10,800	547	375	13,750	13,800	769	549
7,800	7,850	337	234	10,800	10,850	550	378	13,800	13,850	772	552
7,850	7,900	341	236	10,850	10,900	554	380	13,850	13,900	776	556
7,900	7,950	345	238	10,900	10,950	558	383	13,900	13,950	780	559
7,950	8,000	348	240	10,950	11,000	561	385	13,950	14,000	783	562
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	352	242	11,000	11,050	565	388	14,000	14,050	787	565
8,050	8,100	355	244	11,050	11,100	569	390	14,050	14,100	791	568
8,100	8,150	359	246	11,100	11,150	572	393	14,100	14,150	794	571
8,150	8,200	362	248	11,150	11,200	576	395	14,150	14,200	798	574
8,200	8,250	366	250	11,200	11,250	580	398	14,200	14,250	802	577
8,250	8,300	369	252	11,250	11,300	584	401	14,250	14,300	806	580
8,300	8,350	373	254	11,300	11,350	587	403	14,300	14,350	809	583
8,350	8,400	377	256	11,350	11,400	591	406	14,350	14,400	813	586
8,400	8,450	380	258	11,400	11,450	595	408	14,400	14,450	817	589
8,450	8,500	384	260	11,450	11,500	598	411	14,450	14,500	820	592
8,500	8,550	387	262	11,500	11,550	602	413	14,500	14,550	824	595
8,550	8,600	391	264	11,550	11,600	606	416	14,550	14,600	828	599
8,600	8,650	394	266	11,600	11,650	609	418	14,600	14,650	831	602
8,650	8,700	398	268	11,650	11,700	613	421	14,650	14,700	835	606
8,700	8,750	401	270	11,700	11,750	617	424	14,700	14,750	839	609
8,750	8,800	405	273	11,750	11,800	621	427	14,750	14,800	843	613
8,800	8,850	408	276	11,800	11,850	624	430	14,800	14,850	846	616
8,850	8,900	412	278	11,850	11,900	628	434	14,850	14,900	850	620
8,900	8,950	416	281	11,900	11,950	632	437	14,900	14,950	854	623
8,950	9,000	419	283	11,950	12,000	635	440	14,950	15,000	857	627

\*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
<b>\$15,000</b>		Your tax is --		<b>\$18,000</b>		Your tax is --		<b>\$21,000</b>		Your tax is --	
15,000	15,050	861	631	18,000	18,050	1,083	844	21,000	21,050	1,305	1,057
15,050	15,100	865	634	18,050	18,100	1,087	847	21,050	21,100	1,309	1,060
15,100	15,150	868	638	18,100	18,150	1,090	851	21,100	21,150	1,312	1,064
15,150	15,200	872	641	18,150	18,200	1,094	854	21,150	21,200	1,316	1,067
15,200	15,250	876	645	18,200	18,250	1,098	858	21,200	21,250	1,320	1,071
15,250	15,300	880	648	18,250	18,300	1,102	861	21,250	21,300	1,324	1,074
15,300	15,350	883	652	18,300	18,350	1,105	865	21,300	21,350	1,327	1,078
15,350	15,400	887	655	18,350	18,400	1,109	868	21,350	21,400	1,331	1,081
15,400	15,450	891	659	18,400	18,450	1,113	872	21,400	21,450	1,335	1,085
15,450	15,500	894	662	18,450	18,500	1,116	875	21,450	21,500	1,338	1,088
15,500	15,550	898	666	18,500	18,550	1,120	879	21,500	21,550	1,342	1,092
15,550	15,600	902	670	18,550	18,600	1,124	883	21,550	21,600	1,346	1,096
15,600	15,650	905	673	18,600	18,650	1,127	886	21,600	21,650	1,349	1,099
15,650	15,700	909	677	18,650	18,700	1,131	890	21,650	21,700	1,353	1,103
15,700	15,750	913	680	18,700	18,750	1,135	893	21,700	21,750	1,357	1,106
15,750	15,800	917	684	18,750	18,800	1,139	897	21,750	21,800	1,361	1,110
15,800	15,850	920	687	18,800	18,850	1,142	900	21,800	21,850	1,364	1,113
15,850	15,900	924	691	18,850	18,900	1,146	904	21,850	21,900	1,368	1,117
15,900	15,950	928	694	18,900	18,950	1,150	907	21,900	21,950	1,372	1,121
15,950	16,000	931	698	18,950	19,000	1,153	911	21,950	22,000	1,375	1,124
<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
16,000	16,050	935	702	19,000	19,050	1,157	915	22,000	22,050	1,379	1,128
16,050	16,100	939	705	19,050	19,100	1,161	918	22,050	22,100	1,383	1,132
16,100	16,150	942	709	19,100	19,150	1,164	922	22,100	22,150	1,386	1,136
16,150	16,200	946	712	19,150	19,200	1,168	925	22,150	22,200	1,390	1,139
16,200	16,250	950	716	19,200	19,250	1,172	929	22,200	22,250	1,394	1,143
16,250	16,300	954	719	19,250	19,300	1,176	932	22,250	22,300	1,398	1,147
16,300	16,350	957	723	19,300	19,350	1,179	936	22,300	22,350	1,401	1,150
16,350	16,400	961	726	19,350	19,400	1,183	939	22,350	22,400	1,405	1,154
16,400	16,450	965	730	19,400	19,450	1,187	943	22,400	22,450	1,409	1,158
16,450	16,500	968	733	19,450	19,500	1,190	946	22,450	22,500	1,412	1,161
16,500	16,550	972	737	19,500	19,550	1,194	950	22,500	22,550	1,416	1,165
16,550	16,600	976	741	19,550	19,600	1,198	954	22,550	22,600	1,420	1,169
16,600	16,650	979	744	19,600	19,650	1,201	957	22,600	22,650	1,423	1,173
16,650	16,700	983	748	19,650	19,700	1,205	961	22,650	22,700	1,427	1,176
16,700	16,750	987	751	19,700	19,750	1,209	964	22,700	22,750	1,431	1,180
16,750	16,800	991	755	19,750	19,800	1,213	968	22,750	22,800	1,435	1,184
16,800	16,850	994	758	19,800	19,850	1,216	971	22,800	22,850	1,438	1,187
16,850	16,900	998	762	19,850	19,900	1,220	975	22,850	22,900	1,442	1,191
16,900	16,950	1,002	765	19,900	19,950	1,224	978	22,900	22,950	1,446	1,195
16,950	17,000	1,005	769	19,950	20,000	1,227	982	22,950	23,000	1,449	1,198
<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
17,000	17,050	1,009	773	20,000	20,050	1,231	986	23,000	23,050	1,453	1,202
17,050	17,100	1,013	776	20,050	20,100	1,235	989	23,050	23,100	1,457	1,206
17,100	17,150	1,016	780	20,100	20,150	1,238	993	23,100	23,150	1,460	1,210
17,150	17,200	1,020	783	20,150	20,200	1,242	996	23,150	23,200	1,464	1,213
17,200	17,250	1,024	787	20,200	20,250	1,246	1,000	23,200	23,250	1,468	1,217
17,250	17,300	1,028	790	20,250	20,300	1,250	1,003	23,250	23,300	1,472	1,221
17,300	17,350	1,031	794	20,300	20,350	1,253	1,007	23,300	23,350	1,475	1,224
17,350	17,400	1,035	797	20,350	20,400	1,257	1,010	23,350	23,400	1,479	1,228
17,400	17,450	1,039	801	20,400	20,450	1,261	1,014	23,400	23,450	1,483	1,232
17,450	17,500	1,042	804	20,450	20,500	1,264	1,017	23,450	23,500	1,486	1,235
17,500	17,550	1,046	808	20,500	20,550	1,268	1,021	23,500	23,550	1,490	1,239
17,550	17,600	1,050	812	20,550	20,600	1,272	1,025	23,550	23,600	1,494	1,243
17,600	17,650	1,053	815	20,600	20,650	1,275	1,028	23,600	23,650	1,497	1,247
17,650	17,700	1,057	819	20,650	20,700	1,279	1,032	23,650	23,700	1,501	1,250
17,700	17,750	1,061	822	20,700	20,750	1,283	1,035	23,700	23,750	1,505	1,254
17,750	17,800	1,065	826	20,750	20,800	1,287	1,039	23,750	23,800	1,509	1,258
17,800	17,850	1,068	829	20,800	20,850	1,290	1,042	23,800	23,850	1,512	1,261
17,850	17,900	1,072	833	20,850	20,900	1,294	1,046	23,850	23,900	1,516	1,265
17,900	17,950	1,076	836	20,900	20,950	1,298	1,049	23,900	23,950	1,520	1,269
17,950	18,000	1,079	840	20,950	21,000	1,301	1,053	23,950	24,000	1,523	1,272

\*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
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,527	1,276	27,000	27,050	1,749	1,498	30,000	30,050	1,971	1,720
24,050	24,100	1,531	1,280	27,050	27,100	1,753	1,502	30,050	30,100	1,975	1,724
24,100	24,150	1,534	1,284	27,100	27,150	1,756	1,506	30,100	30,150	1,978	1,728
24,150	24,200	1,538	1,287	27,150	27,200	1,760	1,509	30,150	30,200	1,982	1,731
24,200	24,250	1,542	1,291	27,200	27,250	1,764	1,513	30,200	30,250	1,986	1,735
24,250	24,300	1,546	1,295	27,250	27,300	1,768	1,517	30,250	30,300	1,990	1,739
24,300	24,350	1,549	1,298	27,300	27,350	1,771	1,520	30,300	30,350	1,993	1,742
24,350	24,400	1,553	1,302	27,350	27,400	1,775	1,524	30,350	30,400	1,997	1,746
24,400	24,450	1,557	1,306	27,400	27,450	1,779	1,528	30,400	30,450	2,001	1,750
24,450	24,500	1,560	1,309	27,450	27,500	1,782	1,531	30,450	30,500	2,004	1,753
24,500	24,550	1,564	1,313	27,500	27,550	1,786	1,535	30,500	30,550	2,008	1,757
24,550	24,600	1,568	1,317	27,550	27,600	1,790	1,539	30,550	30,600	2,012	1,761
24,600	24,650	1,571	1,321	27,600	27,650	1,793	1,543	30,600	30,650	2,015	1,765
24,650	24,700	1,575	1,324	27,650	27,700	1,797	1,546	30,650	30,700	2,019	1,768
24,700	24,750	1,579	1,328	27,700	27,750	1,801	1,550	30,700	30,750	2,023	1,772
24,750	24,800	1,583	1,332	27,750	27,800	1,805	1,554	30,750	30,800	2,027	1,776
24,800	24,850	1,586	1,335	27,800	27,850	1,808	1,557	30,800	30,850	2,030	1,779
24,850	24,900	1,590	1,339	27,850	27,900	1,812	1,561	30,850	30,900	2,034	1,783
24,900	24,950	1,594	1,343	27,900	27,950	1,816	1,565	30,900	30,950	2,038	1,787
24,950	25,000	1,597	1,346	27,950	28,000	1,819	1,568	30,950	31,000	2,041	1,790
<b>\$25,000</b> Your tax is --				<b>\$28,000</b> Your tax is --				<b>\$31,000</b> Your tax is --			
25,000	25,050	1,601	1,350	28,000	28,050	1,823	1,572	31,000	31,050	2,045	1,794
25,050	25,100	1,605	1,354	28,050	28,100	1,827	1,576	31,050	31,100	2,049	1,798
25,100	25,150	1,608	1,358	28,100	28,150	1,830	1,580	31,100	31,150	2,052	1,802
25,150	25,200	1,612	1,361	28,150	28,200	1,834	1,583	31,150	31,200	2,056	1,805
25,200	25,250	1,616	1,365	28,200	28,250	1,838	1,587	31,200	31,250	2,060	1,809
25,250	25,300	1,620	1,369	28,250	28,300	1,842	1,591	31,250	31,300	2,064	1,813
25,300	25,350	1,623	1,372	28,300	28,350	1,845	1,594	31,300	31,350	2,067	1,816
25,350	25,400	1,627	1,376	28,350	28,400	1,849	1,598	31,350	31,400	2,071	1,820
25,400	25,450	1,631	1,380	28,400	28,450	1,853	1,602	31,400	31,450	2,075	1,824
25,450	25,500	1,634	1,383	28,450	28,500	1,856	1,605	31,450	31,500	2,078	1,827
25,500	25,550	1,638	1,387	28,500	28,550	1,860	1,609	31,500	31,550	2,082	1,831
25,550	25,600	1,642	1,391	28,550	28,600	1,864	1,613	31,550	31,600	2,086	1,835
25,600	25,650	1,645	1,395	28,600	28,650	1,867	1,617	31,600	31,650	2,089	1,839
25,650	25,700	1,649	1,398	28,650	28,700	1,871	1,620	31,650	31,700	2,093	1,842
25,700	25,750	1,653	1,402	28,700	28,750	1,875	1,624	31,700	31,750	2,097	1,846
25,750	25,800	1,657	1,406	28,750	28,800	1,879	1,628	31,750	31,800	2,101	1,850
25,800	25,850	1,660	1,409	28,800	28,850	1,882	1,631	31,800	31,850	2,104	1,853
25,850	25,900	1,664	1,413	28,850	28,900	1,886	1,635	31,850	31,900	2,108	1,857
25,900	25,950	1,668	1,417	28,900	28,950	1,890	1,639	31,900	31,950	2,112	1,861
25,950	26,000	1,671	1,420	28,950	29,000	1,893	1,642	31,950	32,000	2,115	1,864
<b>\$26,000</b> Your tax is --				<b>\$29,000</b> Your tax is --				<b>\$32,000</b> Your tax is --			
26,000	26,050	1,675	1,424	29,000	29,050	1,897	1,646	32,000	32,050	2,119	1,868
26,050	26,100	1,679	1,428	29,050	29,100	1,901	1,650	32,050	32,100	2,123	1,872
26,100	26,150	1,682	1,432	29,100	29,150	1,904	1,654	32,100	32,150	2,126	1,876
26,150	26,200	1,686	1,435	29,150	29,200	1,908	1,657	32,150	32,200	2,130	1,879
26,200	26,250	1,690	1,439	29,200	29,250	1,912	1,661	32,200	32,250	2,134	1,883
26,250	26,300	1,694	1,443	29,250	29,300	1,916	1,665	32,250	32,300	2,138	1,887
26,300	26,350	1,697	1,446	29,300	29,350	1,919	1,668	32,300	32,350	2,141	1,890
26,350	26,400	1,701	1,450	29,350	29,400	1,923	1,672	32,350	32,400	2,145	1,894
26,400	26,450	1,705	1,454	29,400	29,450	1,927	1,676	32,400	32,450	2,149	1,898
26,450	26,500	1,708	1,457	29,450	29,500	1,930	1,679	32,450	32,500	2,152	1,901
26,500	26,550	1,712	1,461	29,500	29,550	1,934	1,683	32,500	32,550	2,156	1,905
26,550	26,600	1,716	1,465	29,550	29,600	1,938	1,687	32,550	32,600	2,160	1,909
26,600	26,650	1,719	1,469	29,600	29,650	1,941	1,691	32,600	32,650	2,163	1,913
26,650	26,700	1,723	1,472	29,650	29,700	1,945	1,694	32,650	32,700	2,167	1,916
26,700	26,750	1,727	1,476	29,700	29,750	1,949	1,698	32,700	32,750	2,171	1,920
26,750	26,800	1,731	1,480	29,750	29,800	1,953	1,702	32,750	32,800	2,175	1,924
26,800	26,850	1,734	1,483	29,800	29,850	1,956	1,705	32,800	32,850	2,178	1,927
26,850	26,900	1,738	1,487	29,850	29,900	1,960	1,709	32,850	32,900	2,182	1,931
26,900	26,950	1,742	1,491	29,900	29,950	1,964	1,713	32,900	32,950	2,186	1,935
26,950	27,000	1,745	1,494	29,950	30,000	1,967	1,716	32,950	33,000	2,189	1,938

\*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
<b>\$33,000</b>				<b>\$36,000</b>				<b>\$39,000</b>			
Your tax is --				Your tax is --				Your tax is --			
33,000	33,050	2,193	1,942	36,000	36,050	2,415	2,164	39,000	39,050	2,637	2,386
33,050	33,100	2,197	1,946	36,050	36,100	2,419	2,168	39,050	39,100	2,641	2,390
33,100	33,150	2,200	1,950	36,100	36,150	2,422	2,172	39,100	39,150	2,644	2,394
33,150	33,200	2,204	1,953	36,150	36,200	2,426	2,175	39,150	39,200	2,648	2,397
33,200	33,250	2,208	1,957	36,200	36,250	2,430	2,179	39,200	39,250	2,652	2,401
33,250	33,300	2,212	1,961	36,250	36,300	2,434	2,183	39,250	39,300	2,656	2,405
33,300	33,350	2,215	1,964	36,300	36,350	2,437	2,186	39,300	39,350	2,659	2,408
33,350	33,400	2,219	1,968	36,350	36,400	2,441	2,190	39,350	39,400	2,663	2,412
33,400	33,450	2,223	1,972	36,400	36,450	2,445	2,194	39,400	39,450	2,667	2,416
33,450	33,500	2,226	1,975	36,450	36,500	2,448	2,197	39,450	39,500	2,670	2,419
33,500	33,550	2,230	1,979	36,500	36,550	2,452	2,201	39,500	39,550	2,674	2,423
33,550	33,600	2,234	1,983	36,550	36,600	2,456	2,205	39,550	39,600	2,678	2,427
33,600	33,650	2,237	1,987	36,600	36,650	2,459	2,209	39,600	39,650	2,681	2,431
33,650	33,700	2,241	1,990	36,650	36,700	2,463	2,212	39,650	39,700	2,685	2,434
33,700	33,750	2,245	1,994	36,700	36,750	2,467	2,216	39,700	39,750	2,689	2,438
33,750	33,800	2,249	1,998	36,750	36,800	2,471	2,220	39,750	39,800	2,693	2,442
33,800	33,850	2,252	2,001	36,800	36,850	2,474	2,223	39,800	39,850	2,696	2,445
33,850	33,900	2,256	2,005	36,850	36,900	2,478	2,227	39,850	39,900	2,700	2,449
33,900	33,950	2,260	2,009	36,900	36,950	2,482	2,231	39,900	39,950	2,704	2,453
33,950	34,000	2,263	2,012	36,950	37,000	2,485	2,234	39,950	40,000	2,707	2,456
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,267	2,016	37,000	37,050	2,489	2,238	40,000	40,050	2,711	2,460
34,050	34,100	2,271	2,020	37,050	37,100	2,493	2,242	40,050	40,100	2,715	2,464
34,100	34,150	2,274	2,024	37,100	37,150	2,496	2,246	40,100	40,150	2,718	2,468
34,150	34,200	2,278	2,027	37,150	37,200	2,500	2,249	40,150	40,200	2,722	2,471
34,200	34,250	2,282	2,031	37,200	37,250	2,504	2,253	40,200	40,250	2,726	2,475
34,250	34,300	2,286	2,035	37,250	37,300	2,508	2,257	40,250	40,300	2,730	2,479
34,300	34,350	2,289	2,038	37,300	37,350	2,511	2,260	40,300	40,350	2,733	2,482
34,350	34,400	2,293	2,042	37,350	37,400	2,515	2,264	40,350	40,400	2,737	2,486
34,400	34,450	2,297	2,046	37,400	37,450	2,519	2,268	40,400	40,450	2,741	2,490
34,450	34,500	2,300	2,049	37,450	37,500	2,522	2,271	40,450	40,500	2,744	2,493
34,500	34,550	2,304	2,053	37,500	37,550	2,526	2,275	40,500	40,550	2,748	2,497
34,550	34,600	2,308	2,057	37,550	37,600	2,530	2,279	40,550	40,600	2,752	2,501
34,600	34,650	2,311	2,061	37,600	37,650	2,533	2,283	40,600	40,650	2,755	2,505
34,650	34,700	2,315	2,064	37,650	37,700	2,537	2,286	40,650	40,700	2,759	2,508
34,700	34,750	2,319	2,068	37,700	37,750	2,541	2,290	40,700	40,750	2,763	2,512
34,750	34,800	2,323	2,072	37,750	37,800	2,545	2,294	40,750	40,800	2,767	2,516
34,800	34,850	2,326	2,075	37,800	37,850	2,548	2,297	40,800	40,850	2,770	2,519
34,850	34,900	2,330	2,079	37,850	37,900	2,552	2,301	40,850	40,900	2,774	2,523
34,900	34,950	2,334	2,083	37,900	37,950	2,556	2,305	40,900	40,950	2,778	2,527
34,950	35,000	2,337	2,086	37,950	38,000	2,559	2,308	40,950	41,000	2,781	2,530
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,341	2,090	38,000	38,050	2,563	2,312	41,000	41,050	2,785	2,534
35,050	35,100	2,345	2,094	38,050	38,100	2,567	2,316	41,050	41,100	2,789	2,538
35,100	35,150	2,348	2,098	38,100	38,150	2,570	2,320	41,100	41,150	2,792	2,542
35,150	35,200	2,352	2,101	38,150	38,200	2,574	2,323	41,150	41,200	2,796	2,545
35,200	35,250	2,356	2,105	38,200	38,250	2,578	2,327	41,200	41,250	2,800	2,549
35,250	35,300	2,360	2,109	38,250	38,300	2,582	2,331	41,250	41,300	2,804	2,553
35,300	35,350	2,363	2,112	38,300	38,350	2,585	2,334	41,300	41,350	2,807	2,556
35,350	35,400	2,367	2,116	38,350	38,400	2,589	2,338	41,350	41,400	2,811	2,560
35,400	35,450	2,371	2,120	38,400	38,450	2,593	2,342	41,400	41,450	2,815	2,564
35,450	35,500	2,374	2,123	38,450	38,500	2,596	2,345	41,450	41,500	2,818	2,567
35,500	35,550	2,378	2,127	38,500	38,550	2,600	2,349	41,500	41,550	2,822	2,571
35,550	35,600	2,382	2,131	38,550	38,600	2,604	2,353	41,550	41,600	2,826	2,575
35,600	35,650	2,385	2,135	38,600	38,650	2,607	2,357	41,600	41,650	2,829	2,579
35,650	35,700	2,389	2,138	38,650	38,700	2,611	2,360	41,650	41,700	2,833	2,582
35,700	35,750	2,393	2,142	38,700	38,750	2,615	2,364	41,700	41,750	2,837	2,586
35,750	35,800	2,397	2,146	38,750	38,800	2,619	2,368	41,750	41,800	2,841	2,590
35,800	35,850	2,400	2,149	38,800	38,850	2,622	2,371	41,800	41,850	2,844	2,593
35,850	35,900	2,404	2,153	38,850	38,900	2,626	2,375	41,850	41,900	2,848	2,597
35,900	35,950	2,408	2,157	38,900	38,950	2,630	2,379	41,900	41,950	2,852	2,601
35,950	36,000	2,411	2,160	38,950	39,000	2,633	2,382	41,950	42,000	2,855	2,604

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

Continued on next page

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
<b>\$42,000</b>		Your tax is --		<b>\$45,000</b>		Your tax is --		<b>\$48,000</b>		Your tax is --	
42,000	42,050	2,859	2,608	45,000	45,050	3,081	2,830	48,000	48,050	3,303	3,052
42,050	42,100	2,863	2,612	45,050	45,100	3,085	2,834	48,050	48,100	3,307	3,056
42,100	42,150	2,866	2,616	45,100	45,150	3,088	2,838	48,100	48,150	3,310	3,060
42,150	42,200	2,870	2,619	45,150	45,200	3,092	2,841	48,150	48,200	3,314	3,063
42,200	42,250	2,874	2,623	45,200	45,250	3,096	2,845	48,200	48,250	3,318	3,067
42,250	42,300	2,878	2,627	45,250	45,300	3,100	2,849	48,250	48,300	3,322	3,071
42,300	42,350	2,881	2,630	45,300	45,350	3,103	2,852	48,300	48,350	3,325	3,074
42,350	42,400	2,885	2,634	45,350	45,400	3,107	2,856	48,350	48,400	3,329	3,078
42,400	42,450	2,889	2,638	45,400	45,450	3,111	2,860	48,400	48,450	3,333	3,082
42,450	42,500	2,892	2,641	45,450	45,500	3,114	2,863	48,450	48,500	3,336	3,085
42,500	42,550	2,896	2,645	45,500	45,550	3,118	2,867	48,500	48,550	3,340	3,089
42,550	42,600	2,900	2,649	45,550	45,600	3,122	2,871	48,550	48,600	3,344	3,093
42,600	42,650	2,903	2,653	45,600	45,650	3,125	2,875	48,600	48,650	3,347	3,097
42,650	42,700	2,907	2,656	45,650	45,700	3,129	2,878	48,650	48,700	3,351	3,100
42,700	42,750	2,911	2,660	45,700	45,750	3,133	2,882	48,700	48,750	3,355	3,104
42,750	42,800	2,915	2,664	45,750	45,800	3,137	2,886	48,750	48,800	3,359	3,108
42,800	42,850	2,918	2,667	45,800	45,850	3,140	2,889	48,800	48,850	3,362	3,111
42,850	42,900	2,922	2,671	45,850	45,900	3,144	2,893	48,850	48,900	3,366	3,115
42,900	42,950	2,926	2,675	45,900	45,950	3,148	2,897	48,900	48,950	3,370	3,119
42,950	43,000	2,929	2,678	45,950	46,000	3,151	2,900	48,950	49,000	3,373	3,122
<b>\$43,000</b>		Your tax is --		<b>\$46,000</b>		Your tax is --		<b>\$49,000</b>		Your tax is --	
43,000	43,050	2,933	2,682	46,000	46,050	3,155	2,904	49,000	49,050	3,377	3,126
43,050	43,100	2,937	2,686	46,050	46,100	3,159	2,908	49,050	49,100	3,381	3,130
43,100	43,150	2,940	2,690	46,100	46,150	3,162	2,912	49,100	49,150	3,384	3,134
43,150	43,200	2,944	2,693	46,150	46,200	3,166	2,915	49,150	49,200	3,388	3,137
43,200	43,250	2,948	2,697	46,200	46,250	3,170	2,919	49,200	49,250	3,392	3,141
43,250	43,300	2,952	2,701	46,250	46,300	3,174	2,923	49,250	49,300	3,396	3,145
43,300	43,350	2,955	2,704	46,300	46,350	3,177	2,926	49,300	49,350	3,399	3,148
43,350	43,400	2,959	2,708	46,350	46,400	3,181	2,930	49,350	49,400	3,403	3,152
43,400	43,450	2,963	2,712	46,400	46,450	3,185	2,934	49,400	49,450	3,407	3,156
43,450	43,500	2,966	2,715	46,450	46,500	3,188	2,937	49,450	49,500	3,410	3,159
43,500	43,550	2,970	2,719	46,500	46,550	3,192	2,941	49,500	49,550	3,414	3,163
43,550	43,600	2,974	2,723	46,550	46,600	3,196	2,945	49,550	49,600	3,418	3,167
43,600	43,650	2,977	2,727	46,600	46,650	3,199	2,949	49,600	49,650	3,421	3,171
43,650	43,700	2,981	2,730	46,650	46,700	3,203	2,952	49,650	49,700	3,425	3,174
43,700	43,750	2,985	2,734	46,700	46,750	3,207	2,956	49,700	49,750	3,429	3,178
43,750	43,800	2,989	2,738	46,750	46,800	3,211	2,960	49,750	49,800	3,433	3,182
43,800	43,850	2,992	2,741	46,800	46,850	3,214	2,963	49,800	49,850	3,436	3,185
43,850	43,900	2,996	2,745	46,850	46,900	3,218	2,967	49,850	49,900	3,440	3,189
43,900	43,950	3,000	2,749	46,900	46,950	3,222	2,971	49,900	49,950	3,444	3,193
43,950	44,000	3,003	2,752	46,950	47,000	3,225	2,974	49,950	50,000	3,447	3,196
<b>\$44,000</b>		Your tax is --		<b>\$47,000</b>		Your tax is --		<b>\$50,000</b>		Your tax is --	
44,000	44,050	3,007	2,756	47,000	47,050	3,229	2,978	50,000	50,050	3,451	3,200
44,050	44,100	3,011	2,760	47,050	47,100	3,233	2,982	50,050	50,100	3,455	3,204
44,100	44,150	3,014	2,764	47,100	47,150	3,236	2,986	50,100	50,150	3,458	3,208
44,150	44,200	3,018	2,767	47,150	47,200	3,240	2,989	50,150	50,200	3,462	3,211
44,200	44,250	3,022	2,771	47,200	47,250	3,244	2,993	50,200	50,250	3,466	3,215
44,250	44,300	3,026	2,775	47,250	47,300	3,248	2,997	50,250	50,300	3,470	3,219
44,300	44,350	3,029	2,778	47,300	47,350	3,251	3,000	50,300	50,350	3,473	3,222
44,350	44,400	3,033	2,782	47,350	47,400	3,255	3,004	50,350	50,400	3,477	3,226
44,400	44,450	3,037	2,786	47,400	47,450	3,259	3,008	50,400	50,450	3,481	3,230
44,450	44,500	3,040	2,789	47,450	47,500	3,262	3,011	50,450	50,500	3,484	3,233
44,500	44,550	3,044	2,793	47,500	47,550	3,266	3,015	50,500	50,550	3,488	3,237
44,550	44,600	3,048	2,797	47,550	47,600	3,270	3,019	50,550	50,600	3,492	3,241
44,600	44,650	3,051	2,801	47,600	47,650	3,273	3,023	50,600	50,650	3,495	3,245
44,650	44,700	3,055	2,804	47,650	47,700	3,277	3,026	50,650	50,700	3,499	3,248
44,700	44,750	3,059	2,808	47,700	47,750	3,281	3,030	50,700	50,750	3,503	3,252
44,750	44,800	3,063	2,812	47,750	47,800	3,285	3,034	50,750	50,800	3,507	3,256
44,800	44,850	3,066	2,815	47,800	47,850	3,288	3,037	50,800	50,850	3,510	3,259
44,850	44,900	3,070	2,819	47,850	47,900	3,292	3,041	50,850	50,900	3,514	3,263
44,900	44,950	3,074	2,823	47,900	47,950	3,296	3,045	50,900	50,950	3,518	3,267
44,950	45,000	3,077	2,826	47,950	48,000	3,299	3,048	50,950	51,000	3,521	3,270

\*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
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,525	3,274	54,000	54,050	3,747	3,496	57,000	57,050	3,969	3,718
51,050	51,100	3,529	3,278	54,050	54,100	3,751	3,500	57,050	57,100	3,973	3,722
51,100	51,150	3,532	3,282	54,100	54,150	3,754	3,504	57,100	57,150	3,976	3,726
51,150	51,200	3,536	3,285	54,150	54,200	3,758	3,507	57,150	57,200	3,980	3,729
51,200	51,250	3,540	3,289	54,200	54,250	3,762	3,511	57,200	57,250	3,984	3,733
51,250	51,300	3,544	3,293	54,250	54,300	3,766	3,515	57,250	57,300	3,988	3,737
51,300	51,350	3,547	3,296	54,300	54,350	3,769	3,518	57,300	57,350	3,991	3,740
51,350	51,400	3,551	3,300	54,350	54,400	3,773	3,522	57,350	57,400	3,995	3,744
51,400	51,450	3,555	3,304	54,400	54,450	3,777	3,526	57,400	57,450	3,999	3,748
51,450	51,500	3,558	3,307	54,450	54,500	3,780	3,529	57,450	57,500	4,002	3,751
51,500	51,550	3,562	3,311	54,500	54,550	3,784	3,533	57,500	57,550	4,006	3,755
51,550	51,600	3,566	3,315	54,550	54,600	3,788	3,537	57,550	57,600	4,010	3,759
51,600	51,650	3,569	3,319	54,600	54,650	3,791	3,541	57,600	57,650	4,013	3,763
51,650	51,700	3,573	3,322	54,650	54,700	3,795	3,544	57,650	57,700	4,017	3,766
51,700	51,750	3,577	3,326	54,700	54,750	3,799	3,548	57,700	57,750	4,021	3,770
51,750	51,800	3,581	3,330	54,750	54,800	3,803	3,552	57,750	57,800	4,025	3,774
51,800	51,850	3,584	3,333	54,800	54,850	3,806	3,555	57,800	57,850	4,028	3,777
51,850	51,900	3,588	3,337	54,850	54,900	3,810	3,559	57,850	57,900	4,032	3,781
51,900	51,950	3,592	3,341	54,900	54,950	3,814	3,563	57,900	57,950	4,036	3,785
51,950	52,000	3,595	3,344	54,950	55,000	3,817	3,566	57,950	58,000	4,039	3,788
<b>\$52,000</b> Your tax is --				<b>\$55,000</b> Your tax is --				<b>\$58,000</b> Your tax is --			
52,000	52,050	3,599	3,348	55,000	55,050	3,821	3,570	58,000	58,050	4,043	3,792
52,050	52,100	3,603	3,352	55,050	55,100	3,825	3,574	58,050	58,100	4,047	3,796
52,100	52,150	3,606	3,356	55,100	55,150	3,828	3,578	58,100	58,150	4,050	3,800
52,150	52,200	3,610	3,359	55,150	55,200	3,832	3,581	58,150	58,200	4,054	3,803
52,200	52,250	3,614	3,363	55,200	55,250	3,836	3,585	58,200	58,250	4,058	3,807
52,250	52,300	3,618	3,367	55,250	55,300	3,840	3,589	58,250	58,300	4,062	3,811
52,300	52,350	3,621	3,370	55,300	55,350	3,843	3,592	58,300	58,350	4,065	3,814
52,350	52,400	3,625	3,374	55,350	55,400	3,847	3,596	58,350	58,400	4,069	3,818
52,400	52,450	3,629	3,378	55,400	55,450	3,851	3,600	58,400	58,450	4,073	3,822
52,450	52,500	3,632	3,381	55,450	55,500	3,854	3,603	58,450	58,500	4,076	3,825
52,500	52,550	3,636	3,385	55,500	55,550	3,858	3,607	58,500	58,550	4,080	3,829
52,550	52,600	3,640	3,389	55,550	55,600	3,862	3,611	58,550	58,600	4,084	3,833
52,600	52,650	3,643	3,393	55,600	55,650	3,865	3,615	58,600	58,650	4,087	3,837
52,650	52,700	3,647	3,396	55,650	55,700	3,869	3,618	58,650	58,700	4,091	3,840
52,700	52,750	3,651	3,400	55,700	55,750	3,873	3,622	58,700	58,750	4,095	3,844
52,750	52,800	3,655	3,404	55,750	55,800	3,877	3,626	58,750	58,800	4,099	3,848
52,800	52,850	3,658	3,407	55,800	55,850	3,880	3,629	58,800	58,850	4,102	3,851
52,850	52,900	3,662	3,411	55,850	55,900	3,884	3,633	58,850	58,900	4,106	3,855
52,900	52,950	3,666	3,415	55,900	55,950	3,888	3,637	58,900	58,950	4,110	3,859
52,950	53,000	3,669	3,418	55,950	56,000	3,891	3,640	58,950	59,000	4,113	3,862
<b>\$53,000</b> Your tax is --				<b>\$56,000</b> Your tax is --				<b>\$59,000</b> Your tax is --			
53,000	53,050	3,673	3,422	56,000	56,050	3,895	3,644	59,000	59,050	4,117	3,866
53,050	53,100	3,677	3,426	56,050	56,100	3,899	3,648	59,050	59,100	4,121	3,870
53,100	53,150	3,680	3,430	56,100	56,150	3,902	3,652	59,100	59,150	4,124	3,874
53,150	53,200	3,684	3,433	56,150	56,200	3,906	3,655	59,150	59,200	4,128	3,877
53,200	53,250	3,688	3,437	56,200	56,250	3,910	3,659	59,200	59,250	4,132	3,881
53,250	53,300	3,692	3,441	56,250	56,300	3,914	3,663	59,250	59,300	4,136	3,885
53,300	53,350	3,695	3,444	56,300	56,350	3,917	3,666	59,300	59,350	4,139	3,888
53,350	53,400	3,699	3,448	56,350	56,400	3,921	3,670	59,350	59,400	4,143	3,892
53,400	53,450	3,703	3,452	56,400	56,450	3,925	3,674	59,400	59,450	4,147	3,896
53,450	53,500	3,706	3,455	56,450	56,500	3,928	3,677	59,450	59,500	4,150	3,899
53,500	53,550	3,710	3,459	56,500	56,550	3,932	3,681	59,500	59,550	4,154	3,903
53,550	53,600	3,714	3,463	56,550	56,600	3,936	3,685	59,550	59,600	4,158	3,907
53,600	53,650	3,717	3,467	56,600	56,650	3,939	3,689	59,600	59,650	4,161	3,911
53,650	53,700	3,721	3,470	56,650	56,700	3,943	3,692	59,650	59,700	4,165	3,914
53,700	53,750	3,725	3,474	56,700	56,750	3,947	3,696	59,700	59,750	4,169	3,918
53,750	53,800	3,729	3,478	56,750	56,800	3,951	3,700	59,750	59,800	4,173	3,922
53,800	53,850	3,732	3,481	56,800	56,850	3,954	3,703	59,800	59,850	4,176	3,925
53,850	53,900	3,736	3,485	56,850	56,900	3,958	3,707	59,850	59,900	4,180	3,929
53,900	53,950	3,740	3,489	56,900	56,950	3,962	3,711	59,900	59,950	4,184	3,933
53,950	54,000	3,743	3,492	56,950	57,000	3,965	3,714	59,950	60,000	4,187	3,936

\*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
<b>\$60,000</b>				<b>\$63,000</b>				<b>\$66,000</b>			
Your tax is --				Your tax is --				Your tax is --			
60,000	60,050	4,191	3,940	63,000	63,050	4,413	4,162	66,000	66,050	4,635	4,384
60,050	60,100	4,195	3,944	63,050	63,100	4,417	4,166	66,050	66,100	4,639	4,388
60,100	60,150	4,198	3,948	63,100	63,150	4,420	4,170	66,100	66,150	4,642	4,392
60,150	60,200	4,202	3,951	63,150	63,200	4,424	4,173	66,150	66,200	4,646	4,395
60,200	60,250	4,206	3,955	63,200	63,250	4,428	4,177	66,200	66,250	4,650	4,399
60,250	60,300	4,210	3,959	63,250	63,300	4,432	4,181	66,250	66,300	4,654	4,403
60,300	60,350	4,213	3,962	63,300	63,350	4,435	4,184	66,300	66,350	4,657	4,406
60,350	60,400	4,217	3,966	63,350	63,400	4,439	4,188	66,350	66,400	4,661	4,410
60,400	60,450	4,221	3,970	63,400	63,450	4,443	4,192	66,400	66,450	4,665	4,414
60,450	60,500	4,224	3,973	63,450	63,500	4,446	4,195	66,450	66,500	4,668	4,417
60,500	60,550	4,228	3,977	63,500	63,550	4,450	4,199	66,500	66,550	4,672	4,421
60,550	60,600	4,232	3,981	63,550	63,600	4,454	4,203	66,550	66,600	4,676	4,425
60,600	60,650	4,235	3,985	63,600	63,650	4,457	4,207	66,600	66,650	4,679	4,429
60,650	60,700	4,239	3,988	63,650	63,700	4,461	4,210	66,650	66,700	4,683	4,432
60,700	60,750	4,243	3,992	63,700	63,750	4,465	4,214	66,700	66,750	4,687	4,436
60,750	60,800	4,247	3,996	63,750	63,800	4,469	4,218	66,750	66,800	4,691	4,440
60,800	60,850	4,250	3,999	63,800	63,850	4,472	4,221	66,800	66,850	4,694	4,443
60,850	60,900	4,254	4,003	63,850	63,900	4,476	4,225	66,850	66,900	4,698	4,447
60,900	60,950	4,258	4,007	63,900	63,950	4,480	4,229	66,900	66,950	4,702	4,451
60,950	61,000	4,261	4,010	63,950	64,000	4,483	4,232	66,950	67,000	4,705	4,454
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
Your tax is --				Your tax is --				Your tax is --			
61,000	61,050	4,265	4,014	64,000	64,050	4,487	4,236	67,000	67,050	4,709	4,458
61,050	61,100	4,269	4,018	64,050	64,100	4,491	4,240	67,050	67,100	4,713	4,462
61,100	61,150	4,272	4,022	64,100	64,150	4,494	4,244	67,100	67,150	4,716	4,466
61,150	61,200	4,276	4,025	64,150	64,200	4,498	4,247	67,150	67,200	4,720	4,469
61,200	61,250	4,280	4,029	64,200	64,250	4,502	4,251	67,200	67,250	4,724	4,473
61,250	61,300	4,284	4,033	64,250	64,300	4,506	4,255	67,250	67,300	4,728	4,477
61,300	61,350	4,287	4,036	64,300	64,350	4,509	4,258	67,300	67,350	4,731	4,480
61,350	61,400	4,291	4,040	64,350	64,400	4,513	4,262	67,350	67,400	4,735	4,484
61,400	61,450	4,295	4,044	64,400	64,450	4,517	4,266	67,400	67,450	4,739	4,488
61,450	61,500	4,298	4,047	64,450	64,500	4,520	4,269	67,450	67,500	4,742	4,491
61,500	61,550	4,302	4,051	64,500	64,550	4,524	4,273	67,500	67,550	4,746	4,495
61,550	61,600	4,306	4,055	64,550	64,600	4,528	4,277	67,550	67,600	4,750	4,499
61,600	61,650	4,309	4,059	64,600	64,650	4,531	4,281	67,600	67,650	4,753	4,503
61,650	61,700	4,313	4,062	64,650	64,700	4,535	4,284	67,650	67,700	4,757	4,506
61,700	61,750	4,317	4,066	64,700	64,750	4,539	4,288	67,700	67,750	4,761	4,510
61,750	61,800	4,321	4,070	64,750	64,800	4,543	4,292	67,750	67,800	4,765	4,514
61,800	61,850	4,324	4,073	64,800	64,850	4,546	4,295	67,800	67,850	4,768	4,517
61,850	61,900	4,328	4,077	64,850	64,900	4,550	4,299	67,850	67,900	4,772	4,521
61,900	61,950	4,332	4,081	64,900	64,950	4,554	4,303	67,900	67,950	4,776	4,525
61,950	62,000	4,335	4,084	64,950	65,000	4,557	4,306	67,950	68,000	4,779	4,528
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
Your tax is --				Your tax is --				Your tax is --			
62,000	62,050	4,339	4,088	65,000	65,050	4,561	4,310	68,000	68,050	4,783	4,532
62,050	62,100	4,343	4,092	65,050	65,100	4,565	4,314	68,050	68,100	4,787	4,536
62,100	62,150	4,346	4,096	65,100	65,150	4,568	4,318	68,100	68,150	4,790	4,540
62,150	62,200	4,350	4,099	65,150	65,200	4,572	4,321	68,150	68,200	4,794	4,543
62,200	62,250	4,354	4,103	65,200	65,250	4,576	4,325	68,200	68,250	4,798	4,547
62,250	62,300	4,358	4,107	65,250	65,300	4,580	4,329	68,250	68,300	4,802	4,551
62,300	62,350	4,361	4,110	65,300	65,350	4,583	4,332	68,300	68,350	4,805	4,554
62,350	62,400	4,365	4,114	65,350	65,400	4,587	4,336	68,350	68,400	4,809	4,558
62,400	62,450	4,369	4,118	65,400	65,450	4,591	4,340	68,400	68,450	4,813	4,562
62,450	62,500	4,372	4,121	65,450	65,500	4,594	4,343	68,450	68,500	4,816	4,565
62,500	62,550	4,376	4,125	65,500	65,550	4,598	4,347	68,500	68,550	4,820	4,569
62,550	62,600	4,380	4,129	65,550	65,600	4,602	4,351	68,550	68,600	4,824	4,573
62,600	62,650	4,383	4,133	65,600	65,650	4,605	4,355	68,600	68,650	4,827	4,577
62,650	62,700	4,387	4,136	65,650	65,700	4,609	4,358	68,650	68,700	4,831	4,580
62,700	62,750	4,391	4,140	65,700	65,750	4,613	4,362	68,700	68,750	4,835	4,584
62,750	62,800	4,395	4,144	65,750	65,800	4,617	4,366	68,750	68,800	4,839	4,588
62,800	62,850	4,398	4,147	65,800	65,850	4,620	4,369	68,800	68,850	4,842	4,591
62,850	62,900	4,402	4,151	65,850	65,900	4,624	4,373	68,850	68,900	4,846	4,595
62,900	62,950	4,406	4,155	65,900	65,950	4,628	4,377	68,900	68,950	4,850	4,599
62,950	63,000	4,409	4,158	65,950	66,000	4,631	4,380	68,950	69,000	4,853	4,602

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

Continued on next page

**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
<b>\$69,000</b>		Your tax is --		<b>\$72,000</b>		Your tax is --		<b>\$75,000</b>		Your tax is --	
69,000	69,050	4,857	4,606	72,000	72,050	5,079	4,828	75,000	75,050	5,301	5,050
69,050	69,100	4,861	4,610	72,050	72,100	5,083	4,832	75,050	75,100	5,305	5,054
69,100	69,150	4,864	4,614	72,100	72,150	5,086	4,836	75,100	75,150	5,308	5,058
69,150	69,200	4,868	4,617	72,150	72,200	5,090	4,839	75,150	75,200	5,312	5,061
69,200	69,250	4,872	4,621	72,200	72,250	5,094	4,843	75,200	75,250	5,316	5,065
69,250	69,300	4,876	4,625	72,250	72,300	5,098	4,847	75,250	75,300	5,320	5,069
69,300	69,350	4,879	4,628	72,300	72,350	5,101	4,850	75,300	75,350	5,323	5,072
69,350	69,400	4,883	4,632	72,350	72,400	5,105	4,854	75,350	75,400	5,327	5,076
69,400	69,450	4,887	4,636	72,400	72,450	5,109	4,858	75,400	75,450	5,331	5,080
69,450	69,500	4,890	4,639	72,450	72,500	5,112	4,861	75,450	75,500	5,334	5,083
69,500	69,550	4,894	4,643	72,500	72,550	5,116	4,865	75,500	75,550	5,338	5,087
69,550	69,600	4,898	4,647	72,550	72,600	5,120	4,869	75,550	75,600	5,342	5,091
69,600	69,650	4,901	4,651	72,600	72,650	5,123	4,873	75,600	75,650	5,345	5,095
69,650	69,700	4,905	4,654	72,650	72,700	5,127	4,876	75,650	75,700	5,349	5,098
69,700	69,750	4,909	4,658	72,700	72,750	5,131	4,880	75,700	75,750	5,353	5,102
69,750	69,800	4,913	4,662	72,750	72,800	5,135	4,884	75,750	75,800	5,357	5,106
69,800	69,850	4,916	4,665	72,800	72,850	5,138	4,887	75,800	75,850	5,360	5,109
69,850	69,900	4,920	4,669	72,850	72,900	5,142	4,891	75,850	75,900	5,364	5,113
69,900	69,950	4,924	4,673	72,900	72,950	5,146	4,895	75,900	75,950	5,368	5,117
69,950	70,000	4,927	4,676	72,950	73,000	5,149	4,898	75,950	76,000	5,371	5,120
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	4,931	4,680	73,000	73,050	5,153	4,902	76,000	76,050	5,375	5,124
70,050	70,100	4,935	4,684	73,050	73,100	5,157	4,906	76,050	76,100	5,379	5,128
70,100	70,150	4,938	4,688	73,100	73,150	5,160	4,910	76,100	76,150	5,382	5,132
70,150	70,200	4,942	4,691	73,150	73,200	5,164	4,913	76,150	76,200	5,386	5,135
70,200	70,250	4,946	4,695	73,200	73,250	5,168	4,917	76,200	76,250	5,390	5,139
70,250	70,300	4,950	4,699	73,250	73,300	5,172	4,921	76,250	76,300	5,394	5,143
70,300	70,350	4,953	4,702	73,300	73,350	5,175	4,924	76,300	76,350	5,397	5,146
70,350	70,400	4,957	4,706	73,350	73,400	5,179	4,928	76,350	76,400	5,401	5,150
70,400	70,450	4,961	4,710	73,400	73,450	5,183	4,932	76,400	76,450	5,405	5,154
70,450	70,500	4,964	4,713	73,450	73,500	5,186	4,935	76,450	76,500	5,408	5,157
70,500	70,550	4,968	4,717	73,500	73,550	5,190	4,939	76,500	76,550	5,412	5,161
70,550	70,600	4,972	4,721	73,550	73,600	5,194	4,943	76,550	76,600	5,416	5,165
70,600	70,650	4,975	4,725	73,600	73,650	5,197	4,947	76,600	76,650	5,419	5,169
70,650	70,700	4,979	4,728	73,650	73,700	5,201	4,950	76,650	76,700	5,423	5,172
70,700	70,750	4,983	4,732	73,700	73,750	5,205	4,954	76,700	76,750	5,427	5,176
70,750	70,800	4,987	4,736	73,750	73,800	5,209	4,958	76,750	76,800	5,431	5,180
70,800	70,850	4,990	4,739	73,800	73,850	5,212	4,961	76,800	76,850	5,434	5,183
70,850	70,900	4,994	4,743	73,850	73,900	5,216	4,965	76,850	76,900	5,438	5,187
70,900	70,950	4,998	4,747	73,900	73,950	5,220	4,969	76,900	76,950	5,442	5,191
70,950	71,000	5,001	4,750	73,950	74,000	5,223	4,972	76,950	77,000	5,445	5,194
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	5,005	4,754	74,000	74,050	5,227	4,976	77,000	77,050	5,449	5,198
71,050	71,100	5,009	4,758	74,050	74,100	5,231	4,980	77,050	77,100	5,453	5,202
71,100	71,150	5,012	4,762	74,100	74,150	5,234	4,984	77,100	77,150	5,456	5,206
71,150	71,200	5,016	4,765	74,150	74,200	5,238	4,987	77,150	77,200	5,460	5,209
71,200	71,250	5,020	4,769	74,200	74,250	5,242	4,991	77,200	77,250	5,464	5,213
71,250	71,300	5,024	4,773	74,250	74,300	5,246	4,995	77,250	77,300	5,468	5,217
71,300	71,350	5,027	4,776	74,300	74,350	5,249	4,998	77,300	77,350	5,471	5,220
71,350	71,400	5,031	4,780	74,350	74,400	5,253	5,002	77,350	77,400	5,475	5,224
71,400	71,450	5,035	4,784	74,400	74,450	5,257	5,006	77,400	77,450	5,479	5,228
71,450	71,500	5,038	4,787	74,450	74,500	5,260	5,009	77,450	77,500	5,482	5,231
71,500	71,550	5,042	4,791	74,500	74,550	5,264	5,013	77,500	77,550	5,486	5,235
71,550	71,600	5,046	4,795	74,550	74,600	5,268	5,017	77,550	77,600	5,490	5,239
71,600	71,650	5,049	4,799	74,600	74,650	5,271	5,021	77,600	77,650	5,493	5,243
71,650	71,700	5,053	4,802	74,650	74,700	5,275	5,024	77,650	77,700	5,497	5,246
71,700	71,750	5,057	4,806	74,700	74,750	5,279	5,028	77,700	77,750	5,501	5,250
71,750	71,800	5,061	4,810	74,750	74,800	5,283	5,032	77,750	77,800	5,505	5,254
71,800	71,850	5,064	4,813	74,800	74,850	5,286	5,035	77,800	77,850	5,508	5,257
71,850	71,900	5,068	4,817	74,850	74,900	5,290	5,039	77,850	77,900	5,512	5,261
71,900	71,950	5,072	4,821	74,900	74,950	5,294	5,043	77,900	77,950	5,516	5,265
71,950	72,000	5,075	4,824	74,950	75,000	5,297	5,046	77,950	78,000	5,519	5,268

\*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
<b>\$78,000</b>		Your tax is --		<b>\$81,000</b>		Your tax is --		<b>\$84,000</b>		Your tax is --	
78,000	78,050	5,523	5,272	81,000	81,050	5,745	5,494	84,000	84,050	5,967	5,716
78,050	78,100	5,527	5,276	81,050	81,100	5,749	5,498	84,050	84,100	5,971	5,720
78,100	78,150	5,530	5,280	81,100	81,150	5,752	5,502	84,100	84,150	5,974	5,724
78,150	78,200	5,534	5,283	81,150	81,200	5,756	5,505	84,150	84,200	5,978	5,727
78,200	78,250	5,538	5,287	81,200	81,250	5,760	5,509	84,200	84,250	5,982	5,731
78,250	78,300	5,542	5,291	81,250	81,300	5,764	5,513	84,250	84,300	5,986	5,735
78,300	78,350	5,545	5,294	81,300	81,350	5,767	5,516	84,300	84,350	5,989	5,738
78,350	78,400	5,549	5,298	81,350	81,400	5,771	5,520	84,350	84,400	5,993	5,742
78,400	78,450	5,553	5,302	81,400	81,450	5,775	5,524	84,400	84,450	5,997	5,746
78,450	78,500	5,556	5,305	81,450	81,500	5,778	5,527	84,450	84,500	6,000	5,749
78,500	78,550	5,560	5,309	81,500	81,550	5,782	5,531	84,500	84,550	6,004	5,753
78,550	78,600	5,564	5,313	81,550	81,600	5,786	5,535	84,550	84,600	6,008	5,757
78,600	78,650	5,567	5,317	81,600	81,650	5,789	5,539	84,600	84,650	6,011	5,761
78,650	78,700	5,571	5,320	81,650	81,700	5,793	5,542	84,650	84,700	6,015	5,764
78,700	78,750	5,575	5,324	81,700	81,750	5,797	5,546	84,700	84,750	6,019	5,768
78,750	78,800	5,579	5,328	81,750	81,800	5,801	5,550	84,750	84,800	6,023	5,772
78,800	78,850	5,582	5,331	81,800	81,850	5,804	5,553	84,800	84,850	6,026	5,775
78,850	78,900	5,586	5,335	81,850	81,900	5,808	5,557	84,850	84,900	6,030	5,779
78,900	78,950	5,590	5,339	81,900	81,950	5,812	5,561	84,900	84,950	6,034	5,783
78,950	79,000	5,593	5,342	81,950	82,000	5,815	5,564	84,950	85,000	6,037	5,786
<b>\$79,000</b>		Your tax is --		<b>\$82,000</b>		Your tax is --		<b>\$85,000</b>		Your tax is --	
79,000	79,050	5,597	5,346	82,000	82,050	5,819	5,568	85,000	85,050	6,041	5,790
79,050	79,100	5,601	5,350	82,050	82,100	5,823	5,572	85,050	85,100	6,045	5,794
79,100	79,150	5,604	5,354	82,100	82,150	5,826	5,576	85,100	85,150	6,048	5,798
79,150	79,200	5,608	5,357	82,150	82,200	5,830	5,579	85,150	85,200	6,052	5,801
79,200	79,250	5,612	5,361	82,200	82,250	5,834	5,583	85,200	85,250	6,056	5,805
79,250	79,300	5,616	5,365	82,250	82,300	5,838	5,587	85,250	85,300	6,060	5,809
79,300	79,350	5,619	5,368	82,300	82,350	5,841	5,590	85,300	85,350	6,063	5,812
79,350	79,400	5,623	5,372	82,350	82,400	5,845	5,594	85,350	85,400	6,067	5,816
79,400	79,450	5,627	5,376	82,400	82,450	5,849	5,598	85,400	85,450	6,071	5,820
79,450	79,500	5,630	5,379	82,450	82,500	5,852	5,601	85,450	85,500	6,074	5,823
79,500	79,550	5,634	5,383	82,500	82,550	5,856	5,605	85,500	85,550	6,078	5,827
79,550	79,600	5,638	5,387	82,550	82,600	5,860	5,609	85,550	85,600	6,082	5,831
79,600	79,650	5,641	5,391	82,600	82,650	5,863	5,613	85,600	85,650	6,085	5,835
79,650	79,700	5,645	5,394	82,650	82,700	5,867	5,616	85,650	85,700	6,089	5,838
79,700	79,750	5,649	5,398	82,700	82,750	5,871	5,620	85,700	85,750	6,093	5,842
79,750	79,800	5,653	5,402	82,750	82,800	5,875	5,624	85,750	85,800	6,097	5,846
79,800	79,850	5,656	5,405	82,800	82,850	5,878	5,627	85,800	85,850	6,100	5,849
79,850	79,900	5,660	5,409	82,850	82,900	5,882	5,631	85,850	85,900	6,104	5,853
79,900	79,950	5,664	5,413	82,900	82,950	5,886	5,635	85,900	85,950	6,108	5,857
79,950	80,000	5,667	5,416	82,950	83,000	5,889	5,638	85,950	86,000	6,111	5,860
<b>\$80,000</b>		Your tax is --		<b>\$83,000</b>		Your tax is --		<b>\$86,000</b>		Your tax is --	
80,000	80,050	5,671	5,420	83,000	83,050	5,893	5,642	86,000	86,050	6,115	5,864
80,050	80,100	5,675	5,424	83,050	83,100	5,897	5,646	86,050	86,100	6,119	5,868
80,100	80,150	5,678	5,428	83,100	83,150	5,900	5,650	86,100	86,150	6,122	5,872
80,150	80,200	5,682	5,431	83,150	83,200	5,904	5,653	86,150	86,200	6,126	5,875
80,200	80,250	5,686	5,435	83,200	83,250	5,908	5,657	86,200	86,250	6,130	5,879
80,250	80,300	5,690	5,439	83,250	83,300	5,912	5,661	86,250	86,300	6,134	5,883
80,300	80,350	5,693	5,442	83,300	83,350	5,915	5,664	86,300	86,350	6,137	5,886
80,350	80,400	5,697	5,446	83,350	83,400	5,919	5,668	86,350	86,400	6,141	5,890
80,400	80,450	5,701	5,450	83,400	83,450	5,923	5,672	86,400	86,450	6,145	5,894
80,450	80,500	5,704	5,453	83,450	83,500	5,926	5,675	86,450	86,500	6,148	5,897
80,500	80,550	5,708	5,457	83,500	83,550	5,930	5,679	86,500	86,550	6,152	5,901
80,550	80,600	5,712	5,461	83,550	83,600	5,934	5,683	86,550	86,600	6,156	5,905
80,600	80,650	5,715	5,465	83,600	83,650	5,937	5,687	86,600	86,650	6,159	5,909
80,650	80,700	5,719	5,468	83,650	83,700	5,941	5,690	86,650	86,700	6,163	5,912
80,700	80,750	5,723	5,472	83,700	83,750	5,945	5,694	86,700	86,750	6,167	5,916
80,750	80,800	5,727	5,476	83,750	83,800	5,949	5,698	86,750	86,800	6,171	5,920
80,800	80,850	5,730	5,479	83,800	83,850	5,952	5,701	86,800	86,850	6,174	5,923
80,850	80,900	5,734	5,483	83,850	83,900	5,956	5,705	86,850	86,900	6,178	5,927
80,900	80,950	5,738	5,487	83,900	83,950	5,960	5,709	86,900	86,950	6,182	5,931
80,950	81,000	5,741	5,490	83,950	84,000	5,963	5,712	86,950	87,000	6,185	5,934

\*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
<b>\$87,000</b> Your tax is --				<b>\$90,000</b> Your tax is --				<b>\$93,000</b> Your tax is --			
87,000	87,050	6,189	5,938	90,000	90,050	6,411	6,160	93,000	93,050	6,633	6,382
87,050	87,100	6,193	5,942	90,050	90,100	6,415	6,164	93,050	93,100	6,637	6,386
87,100	87,150	6,196	5,946	90,100	90,150	6,418	6,168	93,100	93,150	6,640	6,390
87,150	87,200	6,200	5,949	90,150	90,200	6,422	6,171	93,150	93,200	6,644	6,393
87,200	87,250	6,204	5,953	90,200	90,250	6,426	6,175	93,200	93,250	6,648	6,397
87,250	87,300	6,208	5,957	90,250	90,300	6,430	6,179	93,250	93,300	6,652	6,401
87,300	87,350	6,211	5,960	90,300	90,350	6,433	6,182	93,300	93,350	6,655	6,404
87,350	87,400	6,215	5,964	90,350	90,400	6,437	6,186	93,350	93,400	6,659	6,408
87,400	87,450	6,219	5,968	90,400	90,450	6,441	6,190	93,400	93,450	6,663	6,412
87,450	87,500	6,222	5,971	90,450	90,500	6,444	6,193	93,450	93,500	6,666	6,415
87,500	87,550	6,226	5,975	90,500	90,550	6,448	6,197	93,500	93,550	6,670	6,419
87,550	87,600	6,230	5,979	90,550	90,600	6,452	6,201	93,550	93,600	6,674	6,423
87,600	87,650	6,233	5,983	90,600	90,650	6,455	6,205	93,600	93,650	6,677	6,427
87,650	87,700	6,237	5,986	90,650	90,700	6,459	6,208	93,650	93,700	6,681	6,430
87,700	87,750	6,241	5,990	90,700	90,750	6,463	6,212	93,700	93,750	6,685	6,434
87,750	87,800	6,245	5,994	90,750	90,800	6,467	6,216	93,750	93,800	6,689	6,438
87,800	87,850	6,248	5,997	90,800	90,850	6,470	6,219	93,800	93,850	6,692	6,441
87,850	87,900	6,252	6,001	90,850	90,900	6,474	6,223	93,850	93,900	6,696	6,445
87,900	87,950	6,256	6,005	90,900	90,950	6,478	6,227	93,900	93,950	6,700	6,449
87,950	88,000	6,259	6,008	90,950	91,000	6,481	6,230	93,950	94,000	6,703	6,452
<b>\$88,000</b> Your tax is --				<b>\$91,000</b> Your tax is --				<b>\$94,000</b> Your tax is --			
88,000	88,050	6,263	6,012	91,000	91,050	6,485	6,234	94,000	94,050	6,707	6,456
88,050	88,100	6,267	6,016	91,050	91,100	6,489	6,238	94,050	94,100	6,711	6,460
88,100	88,150	6,270	6,020	91,100	91,150	6,492	6,242	94,100	94,150	6,714	6,464
88,150	88,200	6,274	6,023	91,150	91,200	6,496	6,245	94,150	94,200	6,718	6,467
88,200	88,250	6,278	6,027	91,200	91,250	6,500	6,249	94,200	94,250	6,722	6,471
88,250	88,300	6,282	6,031	91,250	91,300	6,504	6,253	94,250	94,300	6,726	6,475
88,300	88,350	6,285	6,034	91,300	91,350	6,507	6,256	94,300	94,350	6,729	6,478
88,350	88,400	6,289	6,038	91,350	91,400	6,511	6,260	94,350	94,400	6,733	6,482
88,400	88,450	6,293	6,042	91,400	91,450	6,515	6,264	94,400	94,450	6,737	6,486
88,450	88,500	6,296	6,045	91,450	91,500	6,518	6,267	94,450	94,500	6,740	6,489
88,500	88,550	6,300	6,049	91,500	91,550	6,522	6,271	94,500	94,550	6,744	6,493
88,550	88,600	6,304	6,053	91,550	91,600	6,526	6,275	94,550	94,600	6,748	6,497
88,600	88,650	6,307	6,057	91,600	91,650	6,529	6,279	94,600	94,650	6,751	6,501
88,650	88,700	6,311	6,060	91,650	91,700	6,533	6,282	94,650	94,700	6,755	6,504
88,700	88,750	6,315	6,064	91,700	91,750	6,537	6,286	94,700	94,750	6,759	6,508
88,750	88,800	6,319	6,068	91,750	91,800	6,541	6,290	94,750	94,800	6,763	6,512
88,800	88,850	6,322	6,071	91,800	91,850	6,544	6,293	94,800	94,850	6,766	6,515
88,850	88,900	6,326	6,075	91,850	91,900	6,548	6,297	94,850	94,900	6,770	6,519
88,900	88,950	6,330	6,079	91,900	91,950	6,552	6,301	94,900	94,950	6,774	6,523
88,950	89,000	6,333	6,082	91,950	92,000	6,555	6,304	94,950	95,000	6,777	6,526
<b>\$89,000</b> Your tax is --				<b>\$92,000</b> Your tax is --				<b>\$95,000</b> Your tax is --			
89,000	89,050	6,337	6,086	92,000	92,050	6,559	6,308	95,000	95,050	6,781	6,530
89,050	89,100	6,341	6,090	92,050	92,100	6,563	6,312	95,050	95,100	6,785	6,534
89,100	89,150	6,344	6,094	92,100	92,150	6,566	6,316	95,100	95,150	6,788	6,538
89,150	89,200	6,348	6,097	92,150	92,200	6,570	6,319	95,150	95,200	6,792	6,541
89,200	89,250	6,352	6,101	92,200	92,250	6,574	6,323	95,200	95,250	6,796	6,545
89,250	89,300	6,356	6,105	92,250	92,300	6,578	6,327	95,250	95,300	6,800	6,549
89,300	89,350	6,359	6,108	92,300	92,350	6,581	6,330	95,300	95,350	6,803	6,552
89,350	89,400	6,363	6,112	92,350	92,400	6,585	6,334	95,350	95,400	6,807	6,556
89,400	89,450	6,367	6,116	92,400	92,450	6,589	6,338	95,400	95,450	6,811	6,560
89,450	89,500	6,370	6,119	92,450	92,500	6,592	6,341	95,450	95,500	6,814	6,563
89,500	89,550	6,374	6,123	92,500	92,550	6,596	6,345	95,500	95,550	6,818	6,567
89,550	89,600	6,378	6,127	92,550	92,600	6,600	6,349	95,550	95,600	6,822	6,571
89,600	89,650	6,381	6,131	92,600	92,650	6,603	6,353	95,600	95,650	6,825	6,575
89,650	89,700	6,385	6,134	92,650	92,700	6,607	6,356	95,650	95,700	6,829	6,578
89,700	89,750	6,389	6,138	92,700	92,750	6,611	6,360	95,700	95,750	6,833	6,582
89,750	89,800	6,393	6,142	92,750	92,800	6,615	6,364	95,750	95,800	6,837	6,586
89,800	89,850	6,396	6,145	92,800	92,850	6,618	6,367	95,800	95,850	6,840	6,589
89,850	89,900	6,400	6,149	92,850	92,900	6,622	6,371	95,850	95,900	6,844	6,593
89,900	89,950	6,404	6,153	92,900	92,950	6,626	6,375	95,900	95,950	6,848	6,597
89,950	90,000	6,407	6,156	92,950	93,000	6,629	6,378	95,950	96,000	6,851	6,600

\*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
<b>\$96,000</b>				<b>\$98,000</b>			
Your tax is --				Your tax is --			
96,000	96,050	6,855	6,604	98,000	98,050	7,003	6,752
96,050	96,100	6,859	6,608	98,050	98,100	7,007	6,756
96,100	96,150	6,862	6,612	98,100	98,150	7,010	6,760
96,150	96,200	6,866	6,615	98,150	98,200	7,014	6,763
96,200	96,250	6,870	6,619	98,200	98,250	7,018	6,767
96,250	96,300	6,874	6,623	98,250	98,300	7,022	6,771
96,300	96,350	6,877	6,626	98,300	98,350	7,025	6,774
96,350	96,400	6,881	6,630	98,350	98,400	7,029	6,778
96,400	96,450	6,885	6,634	98,400	98,450	7,033	6,782
96,450	96,500	6,888	6,637	98,450	98,500	7,036	6,785
96,500	96,550	6,892	6,641	98,500	98,550	7,040	6,789
96,550	96,600	6,896	6,645	98,550	98,600	7,044	6,793
96,600	96,650	6,899	6,649	98,600	98,650	7,047	6,797
96,650	96,700	6,903	6,652	98,650	98,700	7,051	6,800
96,700	96,750	6,907	6,656	98,700	98,750	7,055	6,804
96,750	96,800	6,911	6,660	98,750	98,800	7,059	6,808
96,800	96,850	6,914	6,663	98,800	98,850	7,062	6,811
96,850	96,900	6,918	6,667	98,850	98,900	7,066	6,815
96,900	96,950	6,922	6,671	98,900	98,950	7,070	6,819
96,950	97,000	6,925	6,674	98,950	99,000	7,073	6,822
<b>\$97,000</b>				<b>\$99,000</b>			
Your tax is --				Your tax is --			
97,000	97,050	6,929	6,678	99,000	99,050	7,077	6,826
97,050	97,100	6,933	6,682	99,050	99,100	7,081	6,830
97,100	97,150	6,936	6,686	99,100	99,150	7,084	6,834
97,150	97,200	6,940	6,689	99,150	99,200	7,088	6,837
97,200	97,250	6,944	6,693	99,200	99,250	7,092	6,841
97,250	97,300	6,948	6,697	99,250	99,300	7,096	6,845
97,300	97,350	6,951	6,700	99,300	99,350	7,099	6,848
97,350	97,400	6,955	6,704	99,350	99,400	7,103	6,852
97,400	97,450	6,959	6,708	99,400	99,450	7,107	6,856
97,450	97,500	6,962	6,711	99,450	99,500	7,110	6,859
97,500	97,550	6,966	6,715	99,500	99,550	7,114	6,863
97,550	97,600	6,970	6,719	99,550	99,600	7,118	6,867
97,600	97,650	6,973	6,723	99,600	99,650	7,121	6,871
97,650	97,700	6,977	6,726	99,650	99,700	7,125	6,874
97,700	97,750	6,981	6,730	99,700	99,750	7,129	6,878
97,750	97,800	6,985	6,734	99,750	99,800	7,133	6,882
97,800	97,850	6,988	6,737	99,800	99,850	7,136	6,885
97,850	97,900	6,992	6,741	99,850	99,900	7,140	6,889
97,900	97,950	6,996	6,745	99,900	99,950	7,144	6,893
97,950	98,000	6,999	6,748	99,950	100,000	7,147	6,896

\*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 \$7,150 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 \$6,899 plus 7.4% of the amount over \$100,000.

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



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



