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This annual report gives an overview of Idaho's major tax revenues for 2007 and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2007 calendar year. Sales, income, and other taxes are reported for fiscal year 2007, which ended June 30, 2007.

Our Mission

To provide courteous, quality services and to administer the state's tax laws in a fair, timely, and cost-effective manner to benefit Idaho citizens.

A Message from the Commissioners

Technology was the key to many of the Idaho State Tax Commission's accomplishments during a busy 2007.

We began turning full-page paper documents into electronic images with the help of a new imaging machine and bar codes. We debuted a new electronic collection program that allowed us to collect \$5.9 million in additional revenue. Also, we continued to expand our Web site services, including adding two new online options for people to pay their taxes. And electronic filing of individual tax returns continued to increase, as 62 percent of Idahoans filed their returns online.

The Tax Commission also welcomed Royce Chigbrow as its newest commissioner and chairman. Chigbrow is a widely respected certified public accountant who is active in the accounting community. He started his own accounting practice in Boise in 1969, and previously worked as a market analyst for the state of Idaho.

As we move into 2008, we will continue to look for better ways to use technology to collect revenue, improve our services, and educate taxpayers. See the Highlights section of this report for more of the Tax Commission's achievements.



Pictured left to right are Tax Commissioners Sam Haws; Royce Chigbrow, chairman; Tom Katsilometes; and Coleen Grant, vice chairman.

Photo by Malia Thomas, Tax Commission employee

Strategic Plan and Performance

The Tax Commission's strategic goals are the guiding principles by which we have chosen to do business. These goals focus on the agency's commitment to improving voluntary compliance, maximizing resources, and increasing employee satisfaction. They are:

- Make conducting business as simple as possible for our customers, stakeholders, and employees.
- Recruit, develop, retain, and value a high-quality workforce.
- Build and strengthen relationships with our customers and stakeholders.
- Promote fairness, consistency, and uniformity in the development and administration of tax law and policy.
- Exercise security and maintain confidentiality of information.

Business and industry leaders, legislators, and other government officials attended the Tax Commission's annual meeting in October of 2007. The session updated stakeholders on the agency's progress throughout the year and provided an opportunity to share ideas for the future.

Highlights

Imaged returns save time and money

With the purchase of a new imaging machine, we are now making an electronic copy of all paper tax returns and documents. We've eliminated duplicate manual tasks and will eventually save more than \$100,000 a year by reducing paper storage. We also have agency-wide access to returns and payments within 24 hours of receiving them. This allows quicker responses to taxpayer questions and reduces collection times.

Unclaimed property claims set new record

Our Unclaimed Property Program processed almost 37,000 claims for unclaimed property, an increase of 89 percent from 2006 and a new record for the number of claims we handle each year. The program reunites abandoned funds, or unclaimed property (such as stocks, uncashed payroll checks, utility deposits), with the rightful owners or heirs. The increase in claims was due to a new law that requires the state to take permanent ownership of unclaimed property held for more than 10 years. Thanks in part to our well-publicized campaign about the law, we were able to return more than \$3 million to owners.

Fairgoers check for unclaimed assets at Eastern Idaho State Fair

For the first time, our Unclaimed Property Program sponsored a booth at the Eastern Idaho State Fair. Fairgoers who found their name on the list of unclaimed property owners filed a claim form to receive the money. We also had booths at the Nez Perce County and Western Idaho fairs.

(continued on next page)

Web site services continue to evolve

We added the following information and services to our Web site, tax.idaho.gov, in 2007:

- *New “Motor Fuels” page.* We launched a page that provides information useful to fuel distributors, International Fuel Tax Agreement licensees, and fuel consumers.
- *More online payment options.* We offered e-check as a new payment option on our “Electronic Payments” page. (An e-check is an electronic version of a paper check.) And we added American Express to the credit cards we accept for tax payments.
- *New Frequently Asked Questions (FAQ) categories.* We added beer and wine tax topics to our FAQs section.
- *Revamped “Classes & Events” page.* We reorganized and renamed our “Education” page to “Classes & Events” to make it more user-friendly. It worked; a class we offer regularly recently doubled its size, and two thirds of the class learned about it from our Web site.

Fuel tax changes quickly implemented

The Tax Commission was ready when the petroleum transfer fee was reinstated in September, and fuel tax agreements with Idaho’s Indian tribes went into effect in November. We updated forms, publications, computer programs, and information on our Web site, all in short order. We also mailed updated electronic filing software and other information to fuel distributors to prepare them for the changes.

Changes help increase audits

Thanks to a more efficient audit process and compensation changes that reduced auditor turnover, we completed 14 percent more income tax audits and 10 percent more sales tax audits than the year before.

Outreach programs help more Idahoans

We gave more than 100 presentations to almost 1,400 people. The training included:

- Classes for employers about tax laws, exemptions, and how to file income tax withholding and sales tax returns.
- Small business forums offering tax information for new business owners.
- Presentations to CPAs about proposed and recent law changes, income tax issues, and our electronic services.
- Training for volunteers who prepare income tax returns for low-income taxpayers.
- Classes about sales tax and income tax withholding for Industrial Commission employees.
- Continuing education courses for county commissioners, treasurers, and assessors.
- Instructions to prisoners on preparing federal and state income tax returns.
- Presentations to businesses, civic groups, and county clerks about unclaimed property.

Idaho Taxes

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other Information
Beer and Wine Tax	Beer Wine	\$0.15/gallon \$0.45/gallon	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	5%	Exception: Long-term residents (more than 30 days in a row).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	Exception: There is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Gasoline Tax	Gasoline Aviation fuel Jet fuel	\$0.25/gallon \$0.055/gallon \$0.045/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Illegal Drug Stamp Act	Marijuana Controlled substances sold by weight Controlled substances sold by dosage	\$3.50/gram \$200/gram \$200 per 50 dosages	
Individual Income Tax	Idaho taxable income	1.6% to 7.8%	Rate depends on income.
Mine License Tax	Value of ores mined or extracted	1%	
Sales/Use Tax	Retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	6%	Exception: Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manu- facturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2%	
Special Fuels Tax	Diesel Propane Natural gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	Exception: Long-term residents (more than 30 days in a row).

Audit and Collections

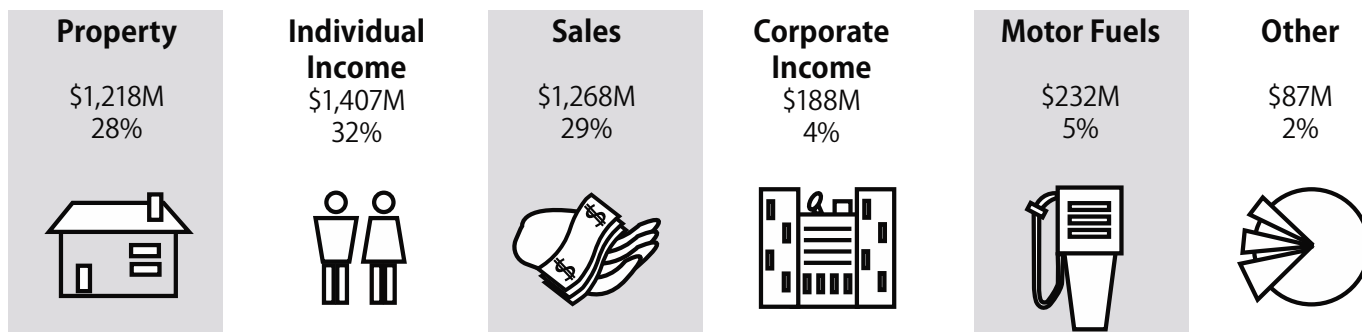
The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that have not been paid. The Audit and Collections program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance is lacking.

The figures below represent a four-year comparison of revenues generated by Audit and Collections.

Source	FY2004	FY2005	FY2006	FY2007
Sales & Use Tax	\$10,370,712	\$7,186,890	\$8,392,199	\$21,521,883
Withholding	87,601	166,404	196,331	602,192
Motor Fuel Taxes	1,060,971	424,445	699,760	992,777
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	16,996	155,083	1,013,219	267,779
Income Taxes:				
Corporate	15,388,589	11,950,630	20,344,507	13,214,314
Individual	10,481,107	11,689,032	12,619,039	13,261,622
Estate Tax	5,065	261,634	148,476	0
Travel & Convention and Greater Boise Auditorium District	378	2,136	4,484	2,974
Unclaimed Property*	0	0	0	0
Mine License	0	0	0	0
Total Audit Recoveries	37,411,419	31,836,254	43,418,015	49,863,541
Collections of Delinquent Taxes	98,855,462	98,417,260	122,343,532	112,677,805
Total Enforcement Revenues	\$136,266,881	\$130,253,514	\$165,761,547	162,541,346

* Unclaimed property is unique because it is not a tax. These assets are merely held for safekeeping until the rightful heirs or owners can be found. Unclaimed property consists of the contents of safe deposit boxes, stocks, refund checks, and more.

State and Local Taxes Collected - FY2007*



* Property tax reflects calendar year 2007. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.

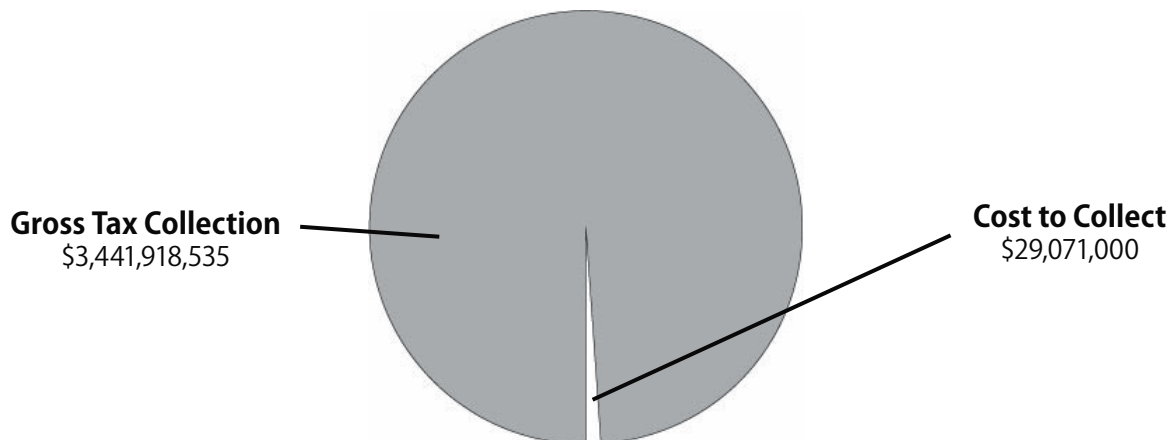
Idaho Revenues

The Tax Commission collected revenues totaling more than \$3 billion in fiscal year 2007. This was an increase of more than \$400 million or about 13.6 percent from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent gross collections.

Source	FY2006	FY2007	% Change
Individual Income Tax	\$1,425,769,115	\$1,630,854,595	14.4
Corporate Income Tax	211,505,151	211,189,816	(0.2)
Sales & Use Tax	1,071,204,918	1,272,854,661	18.8
Cigarette Tax	46,372,008	47,731,819	2.9
Tobacco Tax	7,041,447	7,531,427	7.0
Beer Tax	4,245,607	4,542,068	7.0
Wine Tax	2,947,215	3,020,650	2.5
Electricity (kilowatt hour)	2,285,226	2,259,240	(1.1)
Mine License Tax	404,811	3,569,792	781.8
Estate Tax	1,540,983	158,590	(89.7)
Unclaimed Property	10,137,952	9,406,284	(7.2)
Escheat Trust	127,530	44,787	(64.9)
Motor Fuel Taxes	227,395,590	234,487,649	3.1
Boise Auditorium Dist. Tax	3,102,950	4,007,376	29.2
Travel & Convention Tax	6,290,575	6,908,518	9.8
Illegal Drug Tax	450	301	(33.2)
Suspense (source not identified)	412,757	(78,554)	(119.0)
Miscellaneous	133,492	135,695	1.7
Railroad Car Co. Property Tax	122,651	97,501	(20.5)
Local Option Tax	8,942,232	3,196,320	(64.3)
Totals	\$3,029,982,660	\$3,441,918,535	13.60

Tax Revenues vs. Cost to Collect - FY2007



Distribution of Revenues

The figures below represent a two-year comparison of how the revenues collected in Idaho were distributed.

Fund	FY2006	FY2007	Change
General Fund	\$2,207,300,368	\$2,569,894,844	\$362,594,476
Fish & Game Donation	50,743	47,089	(3,654)
Abandoned Mine Reclamation Fund	136,934	1,208,148	1,071,214
Petroleum Storage Trust	(300)	(300)	0
Economic Recovery Reserve Fund	22,560,277	0	(22,560,277)
Cancer Control Fund	375,694	387,481	11,787
Central Tumor Registry	150,275	154,989	4,714
Alcohol Intox. Treatment	1,195,924	1,266,915	70,991
County Juvenile Probation	4,788,515	4,955,324	166,809
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	6,166,087	6,773,342	607,255
State Aeronautics Fund	1,549,586	1,658,901	109,315
Capital Improvements	1,288,854	1,340,587	51,733
Waterways Improvement	1,288,854	1,340,587	51,733
Off-Highway Improvements	1,288,854	1,340,587	51,733
Road & Bridge	671,278	698,222	26,944
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
Highway Distribution Fund	212,738,015	222,965,286	10,227,271
Search & Rescue Fund	39,056	40,624	1,568
Motor Fuel Distribution Fund	(228,674)	(428,812)	(200,138)
Multistate Tax Compact	4,851,560	(1,652,461)	(6,504,021)
Substance Abuse Treatment	450	301	(149)
Administrative & Accounting Fund	336,191	245,950	(90,241)
Motor Fuels Administrative Fund	3,665,800	3,631,400	(34,400)
Wine Direct Shipper Fee to ISP (new fund)	N/A	7,200	7,200
Guard & Reserve Support Donation	60,122	55,540	(4,582)
Permanent Building Fund	18,642,874	49,916,681	31,273,807
Miscellaneous Income	119,135	129,031	9,896
Public School Endowment	5,167,924	5,238,301	70,377
Children's Trust	88,179	72,927	(15,252)
Revenue Sharing & Counties	143,195,331	154,818,091	11,622,760
Circuit Breaker	15,466,651	15,402,668	(63,983)
Sales Tax - Ag Property Relief	13,448,453	9,727,441	(3,721,012)
Counties - Estate Tax	154,098	15,859	(138,239)
State Refund Fund	337,432,683	372,100,047	34,667,364
Refund Fund - County Juvenile Probation	256,759	185,477	(71,282)
Unclaimed Property	8,149,019	6,097,910	(2,051,109)
Trust Fund - Escheat	127,530	(75,690)	(203,220)
Election Campaign Fund	(24,763)	35,798	60,561
Suspense Fund	412,755	(46,330)	(459,085)
Boise Auditorium District	3,095,827	3,994,444	898,617
Grape Growers & Wine Producers	146,271	149,593	3,322
Local Option Tax	8,679,471	3,074,543	(5,604,928)
Totals	\$3,029,982,660	\$3,441,918,535	\$411,935,875

Tax Revenue Sharing

In fiscal year (FY) 2007, 11.50 percent of Idaho's sales tax revenue was distributed to local governments based on the state's 6 percent sales tax rate. About 3.24 percent of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, and the other half was based on the market value of property within each city.

Another 3.24 percent of the sales tax revenue was distributed directly to the counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.13 percent of the sales tax was distributed to counties, eligible cities, and nonschool taxing districts according to a complex formula based on amounts received in 1999, current population (for cities and counties), and current property taxes (for other eligible nonschool taxing districts). And .89 percent of the sales tax revenue was distributed to nonschool taxing districts based on the proportionate share of each district's property tax budget. For more information on the formulas used for the distribution, contact the Idaho State Tax Commission.

Also, eligible taxing districts received \$9.7 million annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. And, small amounts of lottery withholding and estate tax were distributed to eligible counties.

Distributions were made after the end of each quarter, so the FY2006 fourth quarter portion of these totals was distributed in July 2007.



"I just wanted to let you know how easy it was to use your website to file W2 information online for the 2 companies we have in Idaho. The process was easy to follow and the page easy to navigate. I wish all states were this easy to deal with."

— Sean

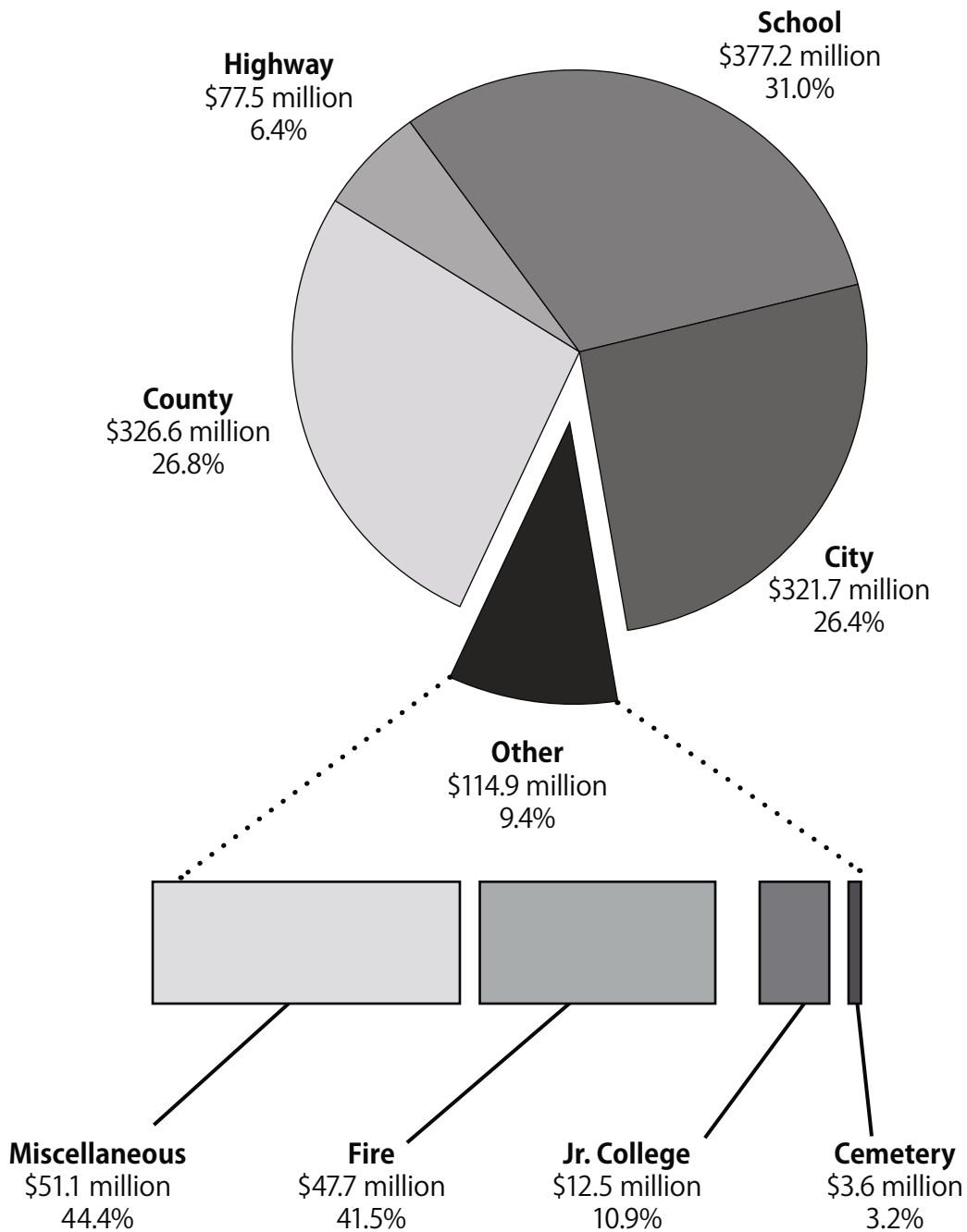
Average Property Tax Rates

The figures below represent the 2007 average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	Average Urban %	Average Rural %	County	Average Urban %	Average Rural %
Ada	1.155%	1.008%	Gem	0.946%	0.578%
Adams	0.990%	0.668%	Gooding	1.621%	0.930%
Bannock	2.034%	1.116%	Idaho	1.010%	0.537%
Bear Lake	0.970%	0.595%	Jefferson	1.553%	0.899%
Benewah	1.136%	0.664%	Jerome	1.779%	1.093%
Bingham	2.071%	1.223%	Kootenai	0.817%	0.513%
Blaine	0.495%	0.425%	Latah	1.697%	1.289%
Boise	0.830%	0.572%	Lemhi	1.056%	0.500%
Bonner	0.756%	0.449%	Lewis	1.691%	1.023%
Bonneville	1.622%	1.019%	Lincoln	1.544%	0.970%
Boundary	0.982%	0.697%	Madison	1.450%	1.224%
Butte	2.002%	1.380%	Minidoka	1.466%	0.917%
Camas	1.416%	0.921%	Nez Perce	1.857%	0.975%
Canyon	1.691%	1.062%	Oneida	1.600%	0.840%
Caribou	1.913%	1.034%	Owyhee	1.144%	0.780%
Cassia	1.462%	0.888%	Payette	1.696%	0.876%
Clark	1.055%	0.760%	Power	2.283%	1.460%
Clearwater	1.397%	0.740%	Shoshone	1.339%	0.953%
Custer	0.532%	0.282%	Teton	0.576%	0.452%
Elmore	1.745%	0.929%	Twin Falls	1.510%	0.929%
Franklin	1.190%	0.873%	Valley	0.595%	0.337%
Fremont	1.048%	0.674%	Washington	1.408%	0.799%
			Overall	1.140%	0.752%

Property Tax Use

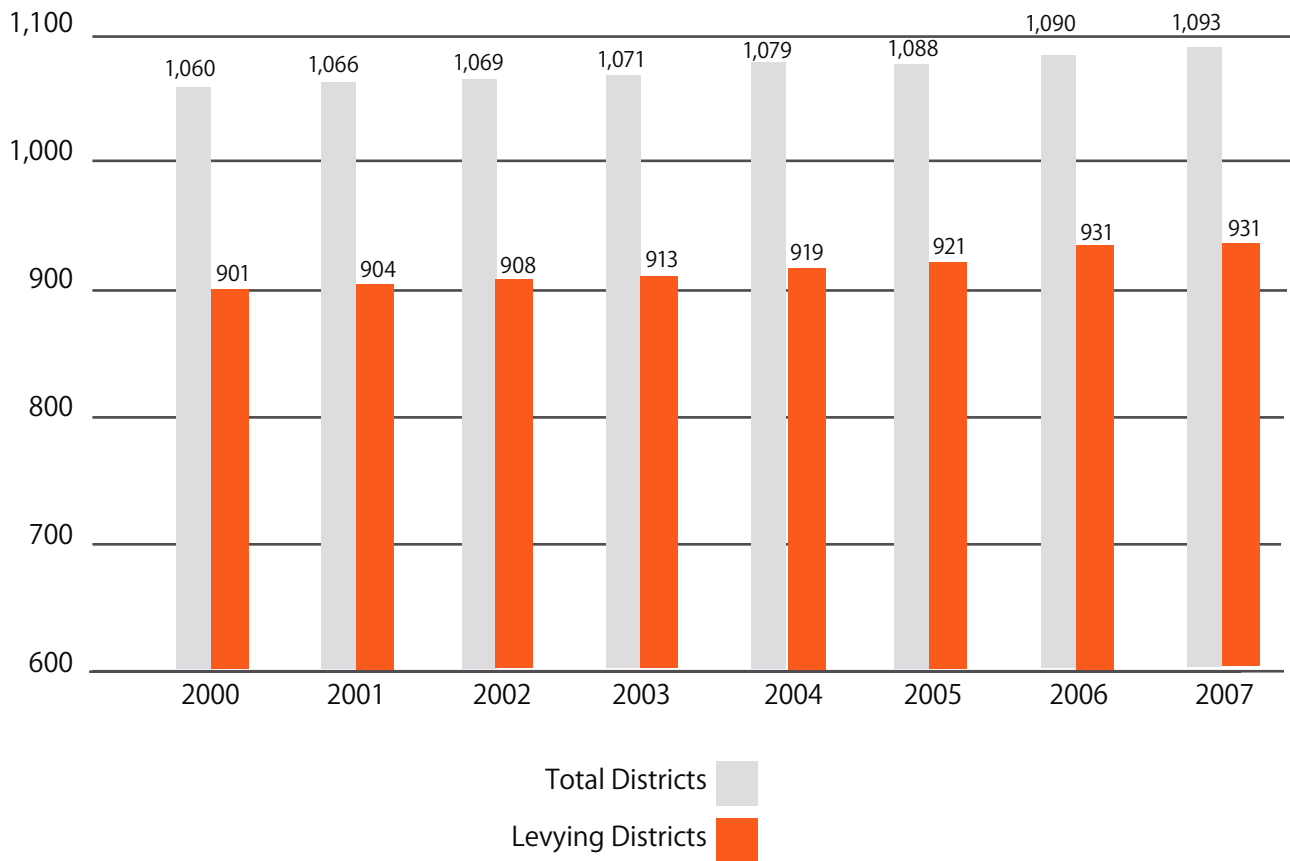
The chart below shows how taxing districts used the 2007 property tax and the dollars they budgeted.



Property Taxing Districts

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 15 percent of taxing districts didn't levy property taxes in 2007. Taxing districts overlap and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2007 there were 3,442 tax code areas in Idaho.

Taxing Districts



"Our auditor . . . could not have been more courteous, helpful and understanding of our situation. Too bad you can't have her cloned."

— Richard

Property Tax Reduction (Circuit Breaker)

Idaho's Property Tax Reduction (Circuit Breaker) Program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981 to include the categories listed above.

The 2007 Property Tax Reduction Program allowed up to \$1,320 in property tax reduction for eligible households, depending on their income. As income rises, the amount of property tax reduction decreases.

The chart below shows changes in the program since 1998.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	Change From Prior Year (%)	Average \$ Per Claimant	Total (\$ mil)	Maximum Income (\$)	Maximum Benefit (\$)
2007	28,202	-1.9	543.12	15.32	28,000	1,320
2006	28,737	7.8	534.09	15.35	28,000	1,320
2005	26,656	0.6	579.46	15.46	22,040	1,200
2004	26,493	1.8	564.93	14.97	21,580	1,200
2003	26,031	5.5	540.78	14.08	21,290	1,200
2002	24,684	6.8	517.39	12.77	20,750	1,200
2001	24,175	-0.1	496.38	12.00	20,050	1,200
2000	24,209	-0.5	483.29	11.70	19,570	1,200
1999	24,331	-0.4	471.42	11.47	19,310	1,200
1998	24,431	-0.8	445.75	10.89	18,920	1,100



“Thank you for all your help . . . You went beyond the call of duty and I did appreciate it. I would also like to thank you for your patience. . . It is usually not good to hear from the State Tax Commission but you made it a pleasant experience.”

— Mary

Ratio Study

Idaho law requires that all property be assessed at market value. The Idaho State Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

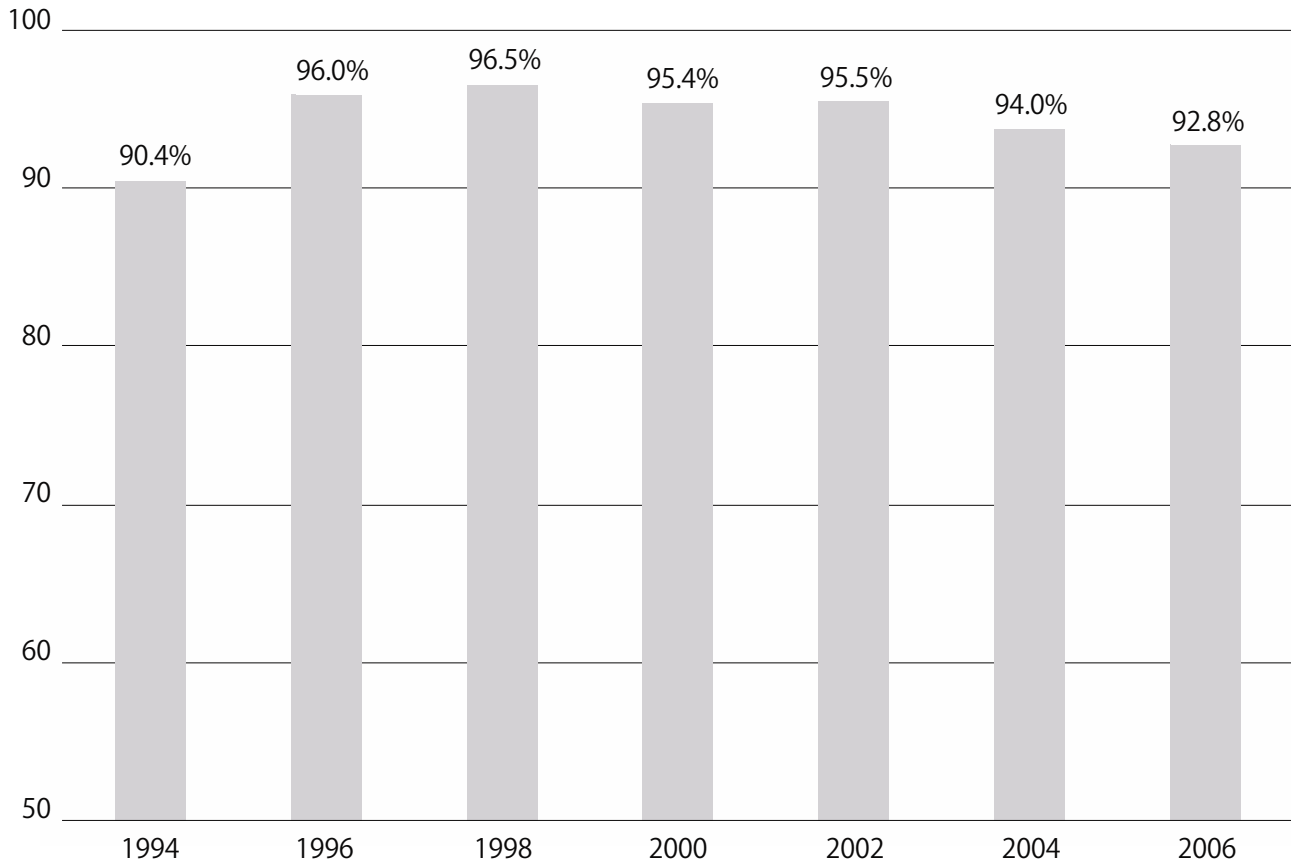
The ratio study is a type of statistical analysis in which assessments are compared to sale prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

The chart below shows long-term patterns in the residential assessment level.

Average assessment level for improved urban residential property

100% = Market Value



Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2005 total income was spent on each tax in fiscal year 2005. This comparison includes state and local taxes.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.12	2.92	2.92
Sales	2.61	2.86	3.33
Individual Income	2.50	2.64	2.22
Corporate Income	0.36	0.36	0.32
Motor Vehicle	0.64	0.86	0.71
Overall	10.84	10.59	10.71

The chart below compares Idaho 2005 taxes to the national average of taxes divided by income after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C.

Type of Tax	Income		Population		# of States With Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Property	86.9	32	71.3	38	51
Sales	108.5	17	89.0	29	47 *
Individual Income	109.2	22	89.6	30	44
Corporate Income	82.4	26	67.6	33	47
Motor Vehicle	154.6	6	126.9	13	51
Overall	96.5	31	79.1	43	51

*Includes Alaska, which has local sales tax but no state sales tax.

Tax Commission Contacts

Web site

tax.idaho.gov

Telephone

334-7660 in the Boise area

(800) 972-7660 toll free

Office locations

Boise: 800 Park Blvd., Plaza IV

Coeur d'Alene: 1910 N.W. Blvd., Suite 100

Idaho Falls: 150 Shoup Ave., Suite 16

Lewiston: 1118 F St.

Pocatello: 611 Wilson Ave., Suite 5

Twin Falls: 1038 Blue Lakes Blvd. N., Suite C



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

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box: State Use Only

See instructions, page 6 for the reasons for amending and enter the number: _____

For calendar year 2007, or fiscal year beginning _____, ending _____

Your Social Security Number (required):

Spouse's Social Security Number (required):

Taxpayer deceased in 2007

Spouse deceased in 2007

PLEASE PRINT OR TYPE

Your first name and initial	Last name
Spouse's first name and initial	Last name
Mailing address	
City, State, and Zip Code	

Do you need Idaho income tax forms mailed to you next year? - Yes - No

Filing status: If filing married joint or separate return, enter spouse's name and Social Security number above.

1. Single

2. Married filing joint return

3. Married filing separate return

4. Head of household

5. Qualifying widow(er)

Must match federal return

6. Exemptions: Enter the same number claimed on federal return.

a. Yourself If parents or someone else can claim you or your spouse as dependents, enter "0"

b. Spouse

c. Other dependent

d. Dependent

Election campaign fund: I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

7. Yourself	8. Spouse	7. Yourself	8. Spouse
Contributor <input type="checkbox"/>	<input type="checkbox"/>	Other <input type="checkbox"/>	<input type="checkbox"/>
Done <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>

tax.idaho.gov

	<p>INCOME. See instructions, page 6.</p> <p>9. Enter your federal adjusted gross income from federal Form 1040, line 37; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return 9</p> <p>10. Additions from Form 339, Part A, line 6. Attach Form 339 10</p> <p>11. Total. Add lines 9 and 10 11</p> <p>12. Subtraction from Form 339, Part B, line 23. Attach Form 339 12</p> <p>13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.</p> <p style="font-size: small;">If you have an NOL and are electing to forego the carryback period, check here - <input type="checkbox"/> 13</p>		
	<p>TAX COMPUTATION. See instructions, page 7.</p> <p>14. CHECK: <input type="checkbox"/> a. if age 65 or older <input type="checkbox"/> Yourself - <input type="checkbox"/> Spouse</p> <p><input type="checkbox"/> b. if blind <input type="checkbox"/> Yourself - <input type="checkbox"/> Spouse</p> <p><input type="checkbox"/> c. if your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 42. . . <input type="checkbox"/></p> <p>15. Itemized deductions. Attach federal Schedule A. Federal limits apply 15</p> <p>16. All state and local income or general sales taxes included on federal Schedule A, line 5 16</p> <p>17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero 17</p> <p>18. Standard deduction. See instructions, page 7, if you checked any box on line 14 18</p> <p>19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero 19</p> <p>20. Multiply \$3,400 by the number of exemptions claimed on line 5d. Federal limits apply 20</p> <p>21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero 21</p> <p>22. Tax from tables or rate schedule. See instructions, page 14 22</p>		

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

