

IDAHO

2010

Individual Income Tax

Forms and instructions for:

Form 40

Resident

Form 39R

Supplemental Schedule (Resident)

Form 43

Part-Year or Nonresident

Form 39NR

Supplemental Schedule (Part-Year or Nonresident)

Form 51

Estimated Payments

For more information:

tax.idaho.gov

Questions:

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

Refund Information:

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

Hearing Impaired (TDD):

(800) 377-3529

WHAT'S NEW FOR 2010

CONFORMITY TO INTERNAL REVENUE CODE (IRC)

The Idaho Legislature didn't pass a conformity bill during the 2010 session. As a result, Idaho conforms to the IRC as of February 17, 2009. Federal changes enacted after that date must be reversed in computing Idaho taxable income.

Before filing your Idaho return, please check the Tax Commission Web site at tax.idaho.gov for updated information regarding conformity.

GROCERY CREDIT INCREASES

The grocery credit is now \$50 per exemption if your taxable income is more than \$1,000 and \$70 per exemption if your taxable income is \$1,000 or less.

NEW VOLUNTARY DONATION

Individuals can make a voluntary donation to the Opportunity Scholarship Program.



SAVE A STAMP – FILE ONLINE!

File your return online to get:

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

To e-file:

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

WHICH FORM TO USE

You must use Form 40 if you are a:

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

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

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

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

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

GENERAL INFORMATION

INFORMATION AND FORMS

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

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

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

FILING REQUIREMENTS

Resident

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2010.

STATUS

GROSS INCOME

MARRIED:

- filing separate returns \$ 3,650
- filing jointly, both spouses under 65 \$ 18,700
- filing jointly, one spouse 65 or older \$ 19,800
- filing jointly, both spouses 65 or older \$ 20,900

HEAD OF HOUSEHOLD:

- under 65 \$ 12,050
- 65 or older \$ 13,450

SINGLE:

- under 65 \$ 9,350
- 65 or older \$ 10,750

QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD:

- under 65 \$ 15,050
- 65 or older \$ 16,150

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 \$950.
- Your earned income was over \$5,700.
- Your gross income was more than the larger of:
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.

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

- Your earned income was over \$7,100 (\$8,500 if 65 or older and blind).
- Your unearned income was over \$2,350 (\$3,750 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"> • \$950, or • Your earned income (up to \$5,400) plus \$300. 	}	\$1,400 (\$2,800 if 65 or older and blind.)

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

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

- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
- Your unearned income was over \$950.
- Your earned income was over \$5,700.
- Your gross income was more than the larger of:
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.

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

- Your earned income was over \$6,800 (\$7,900 if 65 or older and blind).
- Your unearned income was over \$2,050 (\$3,150 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"> • \$950, or • Your earned income (up to \$5,400) plus \$300. 	}	\$1,100 (\$2,200 if 65 or older and blind.)

Part-year Resident/Nonresident

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

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

GENERAL INFORMATION

AMENDED RETURNS

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

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

AMERICAN INDIANS

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

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

ASSEMBLING THE IDAHO INDIVIDUAL RETURN

To ensure the individual's tax return is correctly processed, include all schedules and other forms in the following order:

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

Include legible copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding with your return. A complete copy of your federal return must be included with Form 40 or Form 43. If you are claiming credit for taxes paid to another state, you must include Idaho Form 39R or 39NR and a copy of the other state's income tax return. If the credit applies to more than one state, use a separate Form 39R or 39NR for each state.

AUDITS

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

Federal Audit

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

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

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

BONUS DEPRECIATION

FOR PROPERTY PLACED IN SERVICE PRIOR TO 2008 AND AFTER 2009

If you are depreciating property for which 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 PLACED IN SERVICE AFTER 2007 AND BEFORE 2010

Idaho conforms to the federal bonus depreciation provisions. The amounts you use for federal will also be used for Idaho. No additional forms or computations are needed for Idaho.

COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2010 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See the Allocation Worksheet in federal Publication 555.

DECEDENT'S TAX RETURN

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

If your spouse died in 2010 and you didn't remarry in 2010, you can file a joint return. You can also file a joint return if your spouse died in 2011 before filing a 2010 return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, he must also sign the return.

GENERAL INFORMATION

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

ESTIMATED TAX PAYMENTS

Idaho doesn't require estimated tax payments for personal income tax. If you wish 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, you may be eligible to get an automatic six-month extension without filing a form.

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

If you need to make a payment to avoid a penalty, you can mail Form 51 with your check or money order. Form 51 is available in the Idaho income tax booklet or on the Web site.

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 17, 2011.

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

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

- On or before April 18, 2011, for the calendar year 2010, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

Where To File

Mail the return and payment to:

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

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

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

INCOME

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

GROSS INCOME

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

- All income from wages, salaries, tips, interest and dividends that isn't exempt from tax
- Self-employment income before expenses
- Farm income before expenses

- Rental income before expenses
- Shareholders and partners include their share of the gross income from S corporations and partnerships
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains derived from sales of property
- Pensions and annuities

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

INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 4% per year (rate effective for 2011.)

MILITARY PERSONNEL

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

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

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

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

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

If you qualify for this exemption, see the instructions for residency status on page 13 of this booklet and report any Idaho withholding on Form 43, line 66.

NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

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

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

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

Idaho resident on active duty stationed in Idaho

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

GENERAL INFORMATION

Idaho resident on active duty stationed outside of Idaho

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

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

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

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

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

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

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

Nonresident on active duty stationed in Idaho

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

NET OPERATING LOSS (NOL)

An NOL is the excess of business deductions (computed with certain modifications) over total gross income in a particular tax year. Use Form 56 to compute your loss and application of the loss, or a schedule showing the application of the loss.

The NOL generally must be carried back to the two preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but not longer than 20 years.

- You may elect to forego the two-year carryback provision and carry the loss forward up to 20 years.
- This election must be made before the due date, including extensions, of the loss year return and can't be revoked.
- To make the election, check the box on Form 40, line 11, or Form 43, line 27, or include a statement to the loss year tax return clearly indicating that you elect to forego the carryback. Include your name, address, Social Security Number, and the amount of loss. You can't make the Idaho election by attaching a copy of your federal election to forego the federal net operating loss carry back.

NONRESIDENT ALIENS

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

PAYMENTS

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

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

PENALTIES

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

RECORDKEEPING

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

REFUNDS WHEN NOT REQUIRED TO FILE

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

REFUND SEIZURE

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

GENERAL INFORMATION

RESIDENCY

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

The following will help you decide:

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

SPECIAL-CASE IDAHO RESIDENTS

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

- You are an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2010.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

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

SIGNATURES

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

TAX PREPARER CONTACT BOX

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

You are also authorizing the paid preparer to:

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

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

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

TAX YEAR AND ACCOUNTING METHOD

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

FORM 40

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

GROCERY CREDIT REFUND ONLY

If you're not required to file an income tax return, but are filing Form 40 to receive a grocery credit refund, you don't need to include a copy of a federal return.

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- Write "**NRF**" on line 7.
- **Skip** lines 8 through 11.
- Complete line 12a if you or your spouse are age 65 or older.
- **Skip** lines 12b through 32.
- Cross through the \$10 on line 33, Permanent Building Fund, and write "NRF."
- **Skip** lines 34 through 44.
- Enter your grocery credit amount on line 45 using the grocery credit worksheet on page 10 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 46 through 57.
- **Skip** lines 58 through 61.
- Complete the bottom of Form 40 below line 61.

HEADING

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

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't

received it from the Internal Revenue Service before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7", include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the Internal Revenue Service, you must provide it to the Tax Commission before your return can finish processing.

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

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

AMENDED RETURN

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

If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

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.

FORM 40

NEXT YEAR'S FORMS

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

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status.

LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2010 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

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

LINE 7 FEDERAL ADJUSTED GROSS INCOME

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

LINE 11 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK

Check the box on line 11 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback period for an NOL. If you check this box, you don't need to include a separate statement electing to forego the Idaho carryback period.

TAX COMPUTATION

LINE 12a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2011, you may consider yourself 65 on December 31, 2010. The boxes you check must match your federal return.

LINE 12b BLIND

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

LINE 12c CLAIMED DEPENDENT

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

LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS

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

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

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

If you are claiming sales or excise taxes from the purchase of a qualified vehicle prior to January 1, 2010, or claiming a net disaster loss incurred in 2008 or 2009; use federal Form 1040 Schedule L, Standard Deduction for Certain Filers, to compute your Idaho standard deduction instead of the worksheet below.

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

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2010 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 2010 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, 1946; or were blind.

1. Enter the amount shown below for your filing status.
 - Single or married filing separately, enter \$5,700.
 - Married filing jointly or qualifying widow(er), enter \$11,400.
 - Head of household, enter \$8,400
2. Can you be claimed as a dependent?
 - No. Enter the amount from line 1 on line 4. Skip line 3.
 - Yes. Go to line 3.
3. Is your earned income* more than \$650?
 - Yes. Add \$300 to your earned income. Enter the total.
 - No. Enter \$950
4. Enter the smaller of line 1 or line 3. If born after January 1, 1946, and not blind, enter this amount on line 6. Otherwise, go to line 5
5. If born before January 2, 1946, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,100 (\$1,400 if single or head of household)
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16

FORM 40

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

LINE 18 EXEMPTIONS

Multiply \$3,650 by the total number of exemptions entered on line 6d.

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 35. If line 19 is \$100,000 or more, use the schedules on page 46. 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.

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 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash or goods to qualified educational entities, you may claim a tax credit.

If you claimed or earned the credit for qualifying new employees, enter the amount computed on Form 55, Part III, line 5. Otherwise, the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 21,
- \$100 (\$200 on a joint return),
- the tax on line 21 less the amount on 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

LINE 24 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit.

If you claimed or earned the credit for qualifying new employees, enter the amount computed on Form 55, Part III, line 9. Otherwise, the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 21,
- \$100 (\$200 on a joint return),
- the tax on line 21 less the amounts on lines 22 and 23.

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 25 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

- o a liver
- o a lung
- o a pancreas

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

Any unused credit may be carried over five years.

LINE 26 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 33 for specific instructions. Include Form 44.

OTHER TAXES

LINE 29 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 30 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 30.

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 31 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 34 for specific instructions. Include Form 44.

LINE 32 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

LINE 33 PERMANENT BUILDING FUND (PBF)

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

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

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

DONATIONS

The donations on lines 35 through 42 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 2011 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

LINE 35 NONGAME WILDLIFE CONSERVATION FUND

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

LINE 36 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Trust Fund 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 devastating consequences of child abuse, and 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.idaho.gov.

LINE 37 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 38 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

FORM 40

LINE 39 AMERICAN RED CROSS OF GREATER IDAHO FUND

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

LINE 40 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) 246-8770.

LINE 41 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.idahofoodbank.org for more information.

LINE 42 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 45 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 \$50 per exemption if your taxable income on line 19 is more than \$1,000. If your taxable income on line 19 is \$1,000 or less, the credit is \$70 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2010 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

MEMBERS OF THE ARMED FORCES

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 19. Enter the total computed grocery credit on line 45, 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 45.

GROCERY CREDIT WORKSHEET

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

Yourself:

1. Number of qualified months _____
 2. If 65 or older, multiply line 1 by \$7.50.
If qualified for the entire year, enter \$90 _____
- If under 65, multiply line 1 by \$5.83.
If qualified for the entire year, enter \$70 _____

Spouse (if joint return):

3. Number of qualified months _____
 4. If 65 or older, multiply line 3 by \$7.50.
If qualified for the entire year, enter \$90 _____
- If under 65, multiply line 3 by \$5.83.
If qualified for the entire year, enter \$70 _____

Resident dependents claimed on line 6c:

5. Enter \$70 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____

(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 45, Computed Amount _____

GROCERY CREDIT WORKSHEET

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

Yourself:

1. Number of qualified months _____
 2. If 65 or older, multiply line 1 by \$5.83.
If qualified for the entire year, enter \$70 _____
- If under 65, multiply line 1 by \$4.17.
If qualified for the entire year, enter \$50 _____

Spouse (if joint return):

3. Number of qualified months _____
 4. If 65 or older, multiply line 3 by \$5.83.
If qualified for the entire year, enter \$70 _____
- If under 65, multiply line 3 by \$4.17.
If qualified for the entire year, enter \$50 _____

FORM 40

Resident dependents claimed on line 6c:

5. Enter \$50 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:

Number of qualified months _____	X \$4.17	_____
Number of qualified months _____	X \$4.17	_____
Number of qualified months _____	X \$4.17	_____
Number of qualified months _____	X \$4.17	_____

(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 45, Computed Amount

DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The Cooperative Welfare Fund is established under Idaho Title 56, Public Assistance and Welfare. It is a trust fund in the state treasury, and all money in the fund is appropriated for public assistance and welfare purposes. The election is made by checking the box on line 45 and entering zero (0) in the column for line 45. The election is **irrevocable** and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at tax.idaho.gov. The refund claim is due on or before April 18, 2011.

LINE 46 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

Complete and include Idaho Form 39R. See instructions, page 25. You may claim this credit even if your gross income is less than the filing requirement.

LINE 47 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 48 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 49 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2009 return.

TAX DUE OR REFUND

LINE 52 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

Interest: Interest is charged on the amount of tax due, line 51, from the original due date until paid. The rate for 2011 is 4%.

LINE 53 TOTAL DUE

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

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

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

FORM 40

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

LINE 55 REFUND

Enter the amount of your overpayment shown on line 54 that you want refunded to you. Refunds of less than \$1 won't be issued. No refund will be issued unless a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

LINE 56 ESTIMATED TAX

If you are filing an original return, subtract line 55 from line 54. The amount you enter will be applied to your 2011 tax and won't be refunded.

LINE 57 DIRECT DEPOSIT

Complete line 57 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 57. 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.

A check example from ANYPLACE BANK, Anyplace, ID 10000. The check is payable to Paul Maple, Lilian Maple, 123 Main Street, Anyplace, ID 10000. The amount is \$1234. The check number is 1234. The routing number is 2502500251 and the account number is 202020 1186 1234. Arrows point to the routing and account numbers.

ROUTING NUMBER

ACCOUNT NUMBER

AMENDED RETURN ONLY

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

LINE 58 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 53 is greater than zero, enter this amount on line 58. The amount from line 53 should be entered as a positive amount.

If line 53 is zero, enter the amount of overpayment that is shown on line 54 on line 58. The amount from line 54 should be entered as a negative amount.

FORM 43

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

GROCERY CREDIT REFUND ONLY

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

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

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

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 27.
- Write "**NRF**" on line 28, column A. Leave line 28, column B blank.
- **Skip** lines 29 through 31.
- Complete line 32a if you or your spouse are age 65 or older.
- **Skip** lines 32b through 52.

- Cross through the \$10 on line 53, Permanent Building Fund, and write "NRF."
- **Skip** lines 54 through 62.
- Enter your grocery credit amount on line 63 using the grocery credit worksheet on page 18 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 64 through 75.
- **Skip** lines 76 through 79.
- Complete the bottom of Form 43, page 1, below line 27.

HEADING

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

Idaho won't process the return if the SSN space doesn't contain a valid SSN or ITIN. If you've applied for an ITIN and haven't received it from the Internal Revenue Service before you file your Idaho return, enter "Form W-7" in the space provided for the SSN. If you enter "Form W-7", include a copy of your federal Form W-7 with your return. Once you receive your ITIN from the Internal Revenue Service, you must provide it to the Tax Commission before your return can finish processing.

FORM 43

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

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

AMENDED RETURN

This form can be used as an original return or an amended return. If you are filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts.

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

NEXT YEAR'S FORMS

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

NONRESIDENT ALIEN

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

RESIDENCY STATUS

Check the box that applies to your residency status for 2010. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2010. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 6 to determine your status.

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

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

FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2010. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2010. 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 2010, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating the same filing status shown on your federal return. Refer to federal instructions for further information on filing status.

LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2010 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

IDAHO INCOME

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

LINE 7 WAGES, SALARIES, TIPS, ETC.

Enter the total wages, salaries, tips, etc. received for all employment while an Idaho resident or part-year resident and for all work performed in Idaho while a nonresident. If you are a nonresident who works for an employer both in Idaho and outside of Idaho, please contact the Tax Commission to request a copy of the publication entitled "Residency Status and Idaho Source Income" or visit our Web site at tax.idaho.gov. This publication will explain how to determine the amount of income that is taxable to Idaho.

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

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

If the servicemember's spouse's earned income is exempt from Idaho taxation as described on page 4 of this booklet under military personnel, don't include the qualifying spouse's wages.

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

LINE 8 TAXABLE INTEREST INCOME

From federal Form 1040, line 8a, Form 1040A, line 8a, or Form 1040EZ, line 2, enter all:

- Interest income 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.

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LINE 9 DIVIDEND INCOME

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

LINE 10 ALIMONY RECEIVED

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

LINE 11 BUSINESS INCOME OR LOSS

From federal Form 1040, line 12, enter the income (loss) reported on Schedule C or C-EZ from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

LINE 12 CAPITAL GAIN OR LOSS

From federal Form 1040, line 13, enter the gain or loss reported on Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho, or receipt of installment sale proceeds while you were an Idaho resident. From federal Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

LINE 13 OTHER GAINS OR LOSSES

From federal Form 1040, line 14, enter other gains or losses reported on Schedule 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

LINE 14 IRA DISTRIBUTIONS

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

LINE 15 PENSIONS AND ANNUITIES

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

LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Form 1040, line 17, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

LINE 17 FARM INCOME OR LOSS

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

LINE 18 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter the unemployment compensation received while an Idaho resident or part-year resident.

LINE 19 OTHER INCOME

From federal Form 1040, line 21, enter any other income received while an Idaho resident or part-year resident, or from an Idaho source.

IDAHO ADJUSTMENTS

LINE 21 DEDUCTIONS FOR IRAs AND HEALTH SAVINGS ACCOUNTS

Enter Idaho's portion of the IRA deduction included on federal Form 1040, line 32, or Form 1040A, line 17; Idaho's portion of the deduction for a federal health savings account included on Form 1040, line 25; Idaho's portion of the Archer MSA deduction

included on Form 1040, line 36; and Idaho's portion of the IRC 501(c)(18)(D) retirement plan included on Form 1040, line 36.

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

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

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

1. Enter total income from Form 43, line 20 _____
2. Enter total income from federal Form 1040, line 22, or Form 1040A, line 15 _____
3. Divide line 1 by line 2. (Can't exceed 100%) _____ %
4. Enter total moving expense, alimony paid, and student loan interest _____
5. Multiply line 4 by line 3. Enter this amount on line 22 _____

LINE 23 DEDUCTIONS FOR SELF-EMPLOYED

Enter Idaho's portion of the deductions for self-employment tax, self-employed health insurance, and contributions to a SEP, SIMPLE, or qualified plans reported on your federal Form 1040, lines 27, 28, and 29. Note: S corporation wages paid to a more than 2% shareholder qualify for self-employed health insurance. To compute Idaho's portion, complete this worksheet.

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

LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

LINE 25 OTHER DEDUCTIONS

You may be entitled to an Idaho deduction if you claimed a deduction on federal Form 1040, lines 24, 35, or 36 relating to reservists, performing artists, fee-based government officials; domestic production activities; or as a write-in deduction for rental of personal property, reforestation amortization and expenses*, repayment of supplemental unemployment benefits, attorney fees and court costs, and jury duty pay. Divide the amount of income relating to that item included in Idaho total

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

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

LINE 27 IDAHO ELECTION TO FOREGO NET OPERATING LOSS (NOL) CARRYBACK

Check the box on line 27 if you elect under Section 63-3022(c), Idaho Code, to forego the Idaho carryback for an NOL. If you check this box, you don't need to include a separate statement electing to forego the Idaho carryback period.

LINE 28 ADJUSTED GROSS INCOME

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

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

TAX COMPUTATION

LINE 32a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2011, you may consider yourself 65 on December 31, 2010. The boxes you check must match your federal return.

LINE 32b BLIND

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

LINE 32c CLAIMED DEPENDENT

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

LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS

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

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

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

If you are claiming sales or excise taxes from the purchase of a qualified vehicle prior to January 1, 2010, or claiming a net disaster loss incurred in 2008 or 2009; use federal Form 1040 Schedule L, Standard Deduction for Certain Filers, to compute your Idaho standard deduction instead of the worksheet below.

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

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

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

YOU MUST ITEMIZE if you are married, filing a separate return (filing status 3) and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2010. 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 2010 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, 1946; or were blind.

1. Enter the amount shown below for your filing status.
 - Single or married filing separately, enter \$5,700.
 - Married filing jointly or qualifying widow(er), enter \$11,400.
 - Head of household, enter \$8,400
2. Can you be claimed as a dependent?
 - No. Enter the amount from line 1 on line 4. Skip line 3.
 - Yes. Go to line 3.
3. Is your earned income* more than \$650?
 - Yes. Add \$300 to your earned income. Enter the total.
 - No. Enter \$950
4. Enter the smaller of line 1 or line 3. If born after January 1, 1946, and not blind, enter this amount on line 6. Otherwise, go to line 5
5. If born before January 2, 1946, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,100 (\$1,400 if single or head of household)
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36

*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on federal Form 1040, lines 7, 12, and 18, minus the amount, if any on line 27.

LINE 37 EXEMPTIONS

Multiply \$3,650 by the total number of exemptions entered on line 6d.

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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 35. If line 41 is \$100,000 or more, use the schedules on page 46. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

CREDITS

LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state while you are an Idaho resident, you may be entitled to a credit for tax paid to the other state. Use Form 39NR, Part C, to compute the credit. You must include a copy of the other state's income tax return and Form 39NR. If the credit applies to more than one state, use a separate Form 39NR for each state.

Idaho resident on active military duty: Use Form 39NR, Part D to compute the credit.

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

LINE 44 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

If you donated cash or goods to qualified educational entities, you may claim a tax credit. If you claimed or earned the credit for qualifying new employees, enter the amount computed on Form 55, Part III, line 5. Otherwise, the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 42,
- \$100 (\$200 on a joint return),
- the tax on line 42 less the amount on 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

LINE 45 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

If you donated cash or goods to a qualified center for independent living, to a youth or rehabilitation facility or its

foundation, or to a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare, you may claim a tax credit. If you claimed or earned the credit for qualifying new employees, enter the amount computed on Form 55, Part III, line 9. Otherwise, the credit is limited to the smallest of:

- one-half of the amount donated,
- 20% of the tax on line 42,
- \$100 (\$200 on a joint return),
- the tax on line 42 less the amounts on lines 43 and 44.

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 46 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

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

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Any unused credit may be carried over five years.

LINE 47 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 33 for specific instructions. Include Form 44.

OTHER TAXES

LINE 49 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 50 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 50.

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 51 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you have claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 34 for specific instructions. Include Form 44.

LINE 52 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

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

LINE 53 PERMANENT BUILDING FUND (PBF)

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

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

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

DONATIONS

The donations on lines 55 through 61 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 2011 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

LINE 55 OPPORTUNITY SCHOLARSHIP PROGRAM

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

LINE 56 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

LINE 57 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Trust Fund 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 devastating consequences of child abuse, and 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.idaho.gov.

LINE 58 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 59 NONGAME WILDLIFE CONSERVATION FUND

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

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LINE 60 AMERICAN RED CROSS OF IDAHO

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

LINE 61 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.idahofoodbank.org for more information.

PAYMENTS AND OTHER CREDITS

LINE 63 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 \$50 per exemption if your taxable income on line 41 is more than \$1,000. If your taxable income on line 41 is \$1,000 or less, the credit is \$70 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2010 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 41. Enter the total computed grocery credit on line 63, 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 63.

GROCERY CREDIT WORKSHEET

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

Yourself:

1. Number of qualified months _____
2. If 65 or older, multiply line 1 by \$7.50. _____
If under 65, multiply line 1 by \$5.83 _____

Spouse (if joint return):

3. Number of qualified months _____
4. If 65 or older, multiply line 3 by \$7.50. _____
If under 65, multiply line 3 by \$5.83 _____

Resident dependents claimed on line 6c:

5. Enter \$70 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____
Number of qualified months _____ X \$5.83 _____

(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 63, Computed Amount _____

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

GROCERY CREDIT WORKSHEET

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

Yourself:

1. Number of qualified months _____
2. If 65 or older, multiply line 1 by \$5.83. _____
If under 65, multiply line 1 by \$4.17 _____

Spouse (if joint return):

3. Number of qualified months _____
4. If 65 or older, multiply line 3 by \$5.83. _____
If under 65, multiply line 3 by \$4.17 _____

Resident dependents claimed on line 6c:

5. Enter \$50 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months _____ X \$4.17 _____
Number of qualified months _____ X \$4.17 _____
Number of qualified months _____ X \$4.17 _____
Number of qualified months _____ X \$4.17 _____

(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 63, Computed Amount _____

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

MEMBERS OF THE ARMED FORCES

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

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

FORM 43

DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The election is made by checking the box on line 63 and entering zero (0) in the column for line 63. The election is **irrevocable** and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our Web site at tax.idaho.gov. The refund claim is due on or before April 18, 2011.

LINE 64 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

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

Complete Form 39NR, Part E 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 65 FUELS TAX REFUND

If you buy special fuels (diesel, propane, or natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be 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 66 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 67 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2009 return.

TAX DUE OR REFUND

LINE 70 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

Interest: Interest is charged on the amount of tax due, line 69, from the original due date until paid. The rate for 2011 is 4%.

LINE 71 TOTAL DUE

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

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

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

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

LINE 73 REFUND

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

LINE 74 ESTIMATED TAX

If you are filing an original return, subtract line 73 from line 72. The amount you enter will be applied to your 2011 tax and won't be refunded.

FORM 43

LINE 75 DIRECT DEPOSIT

Complete line 75 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 75. If after filing your Idaho income tax return you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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.

A check from Paul Maple and Lilian Maple, 123 Main Street, Anyplace, ID 10000, dated 19__ 1234. The check is payable to the order of ANYPLACE BANK, Anyplace, ID 10000. The routing number is 12502500251 and the account number is 202020 1186 1234. Arrows point to the routing and account numbers with labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER' respectively.

ROUTING NUMBER

ACCOUNT NUMBER

AMENDED RETURN ONLY

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

LINE 76 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 71 is greater than zero, enter this amount on line 76. The amount from line 71 should be entered as a positive amount.

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

FORM 39R

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

PART A. ADDITIONS

LINE 1 FEDERAL NET OPERATING LOSS (NOL) CARRYOVER

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

LINE 2 CAPITAL LOSS CARRYOVER

Enter on line 2 any capital loss claimed on your federal return (Schedule D) incurred before you became a resident of Idaho, or capital losses from activities that weren't taxable by Idaho.

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

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

This includes your distributive share of interest and dividends not taxable under the IRC from Form ID K-1, Part B, line 2. However, don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part B, line 3, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 5.

LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

LINE 5 OTHER ADDITIONS

RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS
Enter the taxable amount of a lump-sum distribution from a retirement plan reported on federal Form 4972. The amount subject to Idaho tax includes the ordinary income portion and the amount eligible for the federal capital gain election.

PARTNER AND SHAREHOLDER ADDITIONS

Include on this line your other additions from Form ID K-1, Part B, line 9.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

FORM 39R

If you make a withdrawal that is subject to tax and you are under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 52, and check the box for an ineligible withdrawal.

EDUCATOR EXPENSES

If you are claiming the deduction up to \$250 for educator out-of-pocket expenses allowed by the IRC, report this amount as an other addition.

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 are filing federal Form 1040A or 1040EZ, enter zero.

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

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

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

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

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

This includes your distributive share from Form ID K-1, Part B, line 4, net of the expenses related to the federal obligations from Form ID K-1, Part B, line 5.

LINE 4 INSULATION OF AN IDAHO RESIDENCE

To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and can't be a replacement.

Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

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. The amount charged for labor to install the insulation is also deductible.

LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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.

Lines a - d Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2007, complete line d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage.

Line 5e Total your deduction on line 5e. 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 2010. Don't include amounts paid by your employer or excluded from taxable income
2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year
3. Enter excluded benefits from Part III of Form 2441
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction

FORM 39R

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 shown on your federal Form 1040, line 20b, or Form 1040A, line 14b. Don't enter the amount reported on Form 1040, line 20a, or Form 1040A, line 14a.

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

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

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

LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

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

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS) to a retired civil service employee or the unmarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund to a retired fireman or the unmarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unmarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unmarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

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

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

The maximum amounts that may be deducted for 2010 are:

Married filing jointly:

- age 65 or older \$41,814
- age 62 or older and disabled \$41,814

Single:

- age 65 or older \$27,876
- age 62 or older and disabled \$27,876

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

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

Enter the 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 8. The amount entered may not exceed the amount of the pass-through income less deductions of the entity making the contribution.

LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

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

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

Complete Idaho Form CG to compute your capital gains deduction.

FORM 39R

LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

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

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

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you have been called into full-time duty for 120 days or more. If you are a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 11.

LINE 12 ADOPTION EXPENSES

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

LINE 13 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

Interest earned on the account is included on line 13, but only if included on Form 40, line 7. Add your qualifying contributions to the interest earned on the account. Enter the name of the financial institution and your account number in the spaces provided.

LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

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

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

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

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

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

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

Developmental disability means a chronic disability that:

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

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

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

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

LINE 16 IDAHO LOTTERY WINNINGS

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

LINE 17 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

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

LINE 18 HEALTH INSURANCE PREMIUMS

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

If you claimed a deduction for health insurance premiums on your federal Form 1040, Schedule A, use the worksheet to calculate the deduction allowed for health insurance premiums.

FORM 39R

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, 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.

SOCIAL SECURITY MEDICARE A AND B

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

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

IDAHO STANDARD DEDUCTION

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

FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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 7.5% of adjusted gross income. The following worksheet shows how the limitation of the 7.5% of adjusted gross income required for federal purposes, 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. Enter 7.5% 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 insurance | _____ |
| 12. Medical expense deduction not allocated to health insurance costs. Line 6 less line 1. If less than zero, enter zero | _____ |
| 13. Portion of long-term care insurance deduction allowed on federal Form 1040, Schedule A. Enter the lesser of line 2 or line 12 | _____ |
| 14. Enter the total long-term care insurance costs deducted elsewhere on the federal return | _____ |
| 15. Long term care insurance deduction allowed. Line 11 less lines 13 and 14. Enter this amount on Form 39R, line 19 | ===== |

LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

LINE 20 WORKER'S COMPENSATION INSURANCE

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

LINE 21 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation for federal purposes for property placed in service before 2008 and 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.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on line 21.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 6.

Don't enter any amounts for property placed in service after 2007 and before 2010.

FORM 39R

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 are claimed as part of the Idaho itemized deduction, if allowable. See the instructions for Itemized or Standard Deductions. Include on this line your distributive share of other subtractions from Form ID K-1, Part B, line 10.

On this line, include interest from Idaho Build America Bonds that was included in federal adjusted gross income, Form 40, line 9. Don't include on this line any interest from non-Idaho Build America Bonds.

PART C. RETIREMENT BENEFITS DEDUCTION

Complete the worksheet and enter the amount from line 6 on Part B, line 8. See page 22 for qualified retirement benefits.

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

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

PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

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

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

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

LINE 1 Enter the tax shown on Form 40, line 20.

LINE 2 Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

- individual return, 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.

- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

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

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

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

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

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

If you didn't claim the \$1,000 deduction on Part B, line 15, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability, including yourself and your spouse. Refer to the instructions for Part B, line 15. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

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

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

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

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

LINE 4 Enter the total on Form 40, line 46.

FORM 39NR

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

PART A. ADDITIONS

LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

Column A: Enter the amount of interest and dividends, net of related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part B, line 2.

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 2. Your apportioned share is usually the amount from Form ID K-1, Part B, line 2 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

For both Column A and B, don't include interest income or expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, lines 3 and 5.

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

LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

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

LINE 3 OTHER ADDITIONS

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

	Column A	Column B
1. Federal net operating loss	_____	_____
2. Capital loss carryforward	_____	_____
3. Retirement plan lump-sum distributions	_____	_____
4. Partner and shareholder Idaho additions	_____	_____
5. Idaho medical savings account withdrawals	_____	_____
6. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 3	_____	_____

FEDERAL NET OPERATING LOSS (NOL)

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

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

CAPITAL LOSS CARRYFORWARD

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

Column B: Make no entry in Column B.

RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

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

PARTNER AND SHAREHOLDER IDAHO ADDITIONS

Column A: Include the amount of other additions included on Form ID K-1, Part B, line 9.

Column B: Include your apportioned share of other additions from Form ID K-1, Part B, line 9. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 9 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

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

EDUCATOR EXPENSES

If you are claiming the deduction up to \$250 for educator out-of-pocket expenses allowed by the IRC, report this amount as an other addition in Column A. Don't make an entry in Column B.

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

The 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

FORM 39NR

- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

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

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

Column A: Enter the interest income you received from obligations of the U.S. Government if included on federal Form 1040, line 8a, or Form 1040A, line 8a. Your distributive share from Form ID K-1, Part B, line 4 net of the expenses related to the federal obligations from Form ID K-1, Part B, line 5 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 4 less expenses relating to U.S. interest on Form ID K-1, Part B, line 5. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 4 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

LINE 4 CHILD AND DEPENDENT CARE

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

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

- | | |
|---|---------|
| 1. Enter the amount of qualified expenses you incurred and paid in 2010. Don't include amounts paid by your employer | _____ |
| 2. Enter \$3,000 for one child or dependent, \$6,000 for more than one child or dependent, cared for during the year | _____ |
| 3. Enter excluded benefits from Part III, Form 2441 | _____ |
| 4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction | _____ |
| 5. Enter your earned income | _____ |
| 6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 | _____ |
| 7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A..... | _____ |
| 8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources | _____ |
| 9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 | _____ |
| 10. Divide line 8 by line 9. (Can't exceed 100%) | _____ % |
| 11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ... | _____ |

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

LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho doesn't tax Social Security benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP, and CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

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

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

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

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

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

LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

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

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

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

LINE 7 IDAHO RESIDENT-MILITARY PAY EARNED OUTSIDE OF IDAHO

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

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

FORM 39NR

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

LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

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

LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

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

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

LINE 10 ADOPTION EXPENSES

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

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

1. Total Idaho income from Form 43, line 20
2. Total income from federal Form 1040, line 22, or Form 1040A, line 15
3. Divide line 1 by line 2. (Can't exceed 100%) %
4. Total adoption expenses from line 10, Column A
5. Multiply line 4 by line 3. Enter this amount on line 10, Column B

LINE 11 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED

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

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

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

Developmental disability means a chronic disability which:

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

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

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

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

LINE 12 IDAHO LOTTERY WINNINGS

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

LINE 13 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

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

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

LINE 14 WORKER'S COMPENSATION INSURANCE

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

FORM 39NR

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

LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Include the amount of other subtractions included on Form ID K-1, Part B, line 10.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part B, line 10. Your apportioned share is usually the amount of the other subtraction included on Form ID K-1, Part B, line 10 multiplied by the percentage shown on Form ID K-1, Part A, line 1.

LINE 16 INSULATION OF IDAHO RESIDENCE

Columns A and B: You may be able to deduct the amount you paid to install additional insulation in your Idaho residence. To qualify for this deduction, your Idaho home must have existed, been under construction, or had a building permit issued on or before January 1, 1976. The insulation must be in addition to any existing insulation and can't be a replacement, e.g. replacing double pane windows with triple pane windows doesn't qualify.

Insulation means any material commonly used in the building industry and installed to retard the passage of heat into or out of a building, such as fiberglass, rock wool, weather stripping, double-pane windows, storm doors and storm windows.

Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately identified, in which case the cost of the insulating material alone qualifies.

The amount charged for labor to install the insulation is also deductible.

LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

Columns A and B: Enter the 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 8. The deduction from a pass-through entity may not exceed the amount of pass-through income less deductions of the entity making the contribution.

LINE 18 HEALTH INSURANCE PREMIUMS

Column A: Deduct premiums you paid for health insurance for yourself, your spouse, and your dependents if those premiums haven't already been deducted or excluded from your income. If you claimed a deduction for health insurance premiums on your federal Form 1040, Schedule A, use the worksheet below, to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

IDAHO MEDICAL SAVINGS ACCOUNT

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

SALARY REDUCTION PLANS

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

BUSINESS DEDUCTIONS

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

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 7.5% of adjusted gross income. The following worksheet shows how the limitation of the 7.5% of adjusted gross income required for federal purposes, 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. Enter 7.5% 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 39NR, line 18, Column A _____

LONG-TERM CARE INSURANCE

11. Enter the total paid for long-term 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 39NR, line 19, Column A _____

FORM 39NR

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

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

LINE 19 LONG-TERM CARE INSURANCE

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

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 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.

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

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

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

LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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.

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.

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 2007, 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

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

Only the following are qualified retirement benefits:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS) to a retired civil service employee or the unremarried widow of the employee if the recipient is age 65 or older, or disabled and age 62 or older. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and do not qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firemen:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund of the state of Idaho to a retired fireman or the unremarried widow of a retired fireman if the recipient is age 65 or older, or disabled and age 62 or older. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Policemen of an Idaho city:** Retirement benefits paid from the policemen's retirement fund of a city within Idaho to a retired policeman or the unremarried widow of a retired policeman if the recipient is age 65 or older, or disabled and age 62 or older. For example, benefits paid out of the older city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls policeman's retirement fund may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Servicemen:** Retirement benefits paid by the United States to a retired member of the U.S. military or the unremarried widow of such member if the recipient is age 65 or older, or disabled and age 62 or older.

FORM 39NR

The amount deducted must be reduced by retirement benefits paid under the Federal Social Security Act and the Federal Railroad Retirement Act.

The maximum amounts that may be deducted for 2010 are:

Married filing jointly:

- age 65 or older \$41,814
- age 62 or older and disabled \$41,814

Single:

- age 65 or older \$27,876
- age 62 or older and disabled \$27,876

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

LINE 22a Enter \$41,814 or \$27,876, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

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

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

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

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

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

LINE 23 NONRESIDENT MILITARY PAY

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

LINE 24 BONUS DEPRECIATION

If you are depreciating property for which you claimed the bonus depreciation for federal purposes for property placed in service before 2008 and 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.
- Enter the differences between the Idaho and federal depreciation amounts and gains and losses from sales or exchanges of the property on line 24.

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 placed in service after 2007 and before 2010.

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

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

Column A: If you are a partner in a partnership or shareholder in an S corporation that has Idaho source income, include your distributive share of bonus depreciation from Form ID K-1, Part B, line 6.

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 6. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 6 multiplied by the percentage shown on Form ID K-1, Part A, line 1, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

LINE 25 OTHER SUBTRACTIONS

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

Don't include foreign taxes as a subtraction, since they are claimed as part of the Idaho itemized deduction, if allowed. See the instructions for Itemized or Standard Deductions. Do not include other subtractions from Form ID K-1, Part B, line 10 on this line. Include Form ID K-1, Part B, line 10 other subtractions on line 15.

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

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

NONRESIDENTS DON'T QUALIFY FOR THIS CREDIT.

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

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

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

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

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. If you reported your income derived in the other state by filing an:

FORM 39NR

- Individual return, 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.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

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

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

LINE 5 Divide line 3 by line 1. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100%.

LINE 7 Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in the other state was reported on a composite or group return filed by an S corporation or partnership, enter your pro rata share of the tax paid by the S corporation or partnership less your pro rata share of the income tax credits. Income tax credits are those credits that relate to income tax. An example of a credit that isn't an income tax credit is a special fuels or gasoline tax credit or refund.

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

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

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

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

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

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

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

LINE 1 Enter the tax shown on Form 43, line 42.

LINE 2 Enter the total portion of federal adjusted gross income derived in the other state, modified to reflect Idaho additions and subtractions. In computing the income derived in the other state, you must reverse any adjustments to federal taxable income allowed by the other state that aren't applicable to Idaho. If you reported your income derived in the other state by filing an:

- Individual return, 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.
- S corporation or partnership composite or group return, enter your pro rata share of the S corporation or partnership income derived in the other state.

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

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

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

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

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

If you didn't claim the \$1,000 deduction on line 11 of Part B, you may claim a \$100 credit for maintaining a home for an immediate family member age 65 or over not including yourself or your spouse, or a family member with a developmental disability including yourself and your spouse. Refer to the instructions for Part B, line 11. If the home was maintained for the family member less than a full year, the credit is allowed at the rate of \$8.33 for each month the home was maintained.

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

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

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

LINE 4 Enter the total on Form 43, line 64.

FORM 44

IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

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

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

PART I. BUSINESS INCOME TAX CREDITS

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

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

- Broadband equipment investment credit
- Incentive investment tax credit

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

LINE 1 INVESTMENT TAX CREDIT (ITC)

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

Credit Allowed: If you claimed or earned the credit for qualifying new employees, enter the allowable credit from Form 55, Part III, line 7. Otherwise, enter the credit allowed from Form 49, Part II, line 8.

Carryover: If you claimed or earned the credit for qualifying new employees, enter the amount of credit available less the allowable credit: Form 55, Part III, line 6a less the amount on line 7. Otherwise, enter the credit available less the credit allowed: Form 49, Part II, line 7 less the amount on line 8.

LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POSTCONSUMER WASTE

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

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

Product is any manufactured material that is composed of at least 50% of postconsumer or postindustrial waste and offered for sale.

Product doesn't include shredded material unless it is incorporated directly into the manufacturing process.

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

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

Credit Allowed: If you claimed or earned the credit for qualifying new employees, enter the allowable credit from Form 55, Part III, line 11. Otherwise, enter the smallest of:

- \$30,000
- 20% of the cost to purchase qualified equipment plus the amount of credit carried forward, or
- tax available:
 - If filing Form 40, the tax on line 20 less the amounts on lines 22, 23, 24, and Form 44, Part I, line 1
 - If filing Form 43, the tax on line 42 less the amounts on lines 43, 44, 45, and Form 44, Part I, line 1

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

LINE 3 PROMOTER SPONSORED EVENT CREDIT

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

Credit Allowed: If you claimed or earned the credit for qualifying new employees, enter the allowable credit from Form 55, Part III, line 13. Otherwise, enter the smaller of:

- \$1 for each temporary permit issued during the tax year, or
- tax available:
 - If filing Form 40, the tax on line 20 less the amounts on lines 22, 23, 24, and Form 44, Part I, lines 1 and 2
 - If filing Form 43, the tax on line 42 less the amounts on lines 43, 44, 45, 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 III, line 15. Include Form 55.

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

LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

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

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

LINE 6 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

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

LINE 7 INCENTIVE INVESTMENT TAX CREDIT

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

FORM 44

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

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

LINE 8 SMALL EMPLOYER INVESTMENT TAX CREDIT

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

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

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

LINE 9 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

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

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

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

LINE 10 SMALL EMPLOYER NEW JOBS TAX CREDIT

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

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

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

LINE 11 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

If you placed in service qualified infrastructure used to sell biofuel, it may qualify for the biofuel infrastructure investment tax credit.

Credit Allowed: Enter the credit allowed from Form 71, line 30. Include Form 71.

Carryover: Enter the amount of credit carryover to future years from Form 71, line 31.

PART II. TAX FROM RECAPTURE OF INCOME TAX CREDITS

LINE 1 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

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

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

LINE 2 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

LINE 3 TAX FROM RECAPTURE OF SMALL EMPLOYER INVESTMENT TAX CREDIT

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

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

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

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

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

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

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

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

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

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

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

LINE 6 BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

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

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

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 46.

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 \$1,424. 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	1,647	1,420
25,350	25,400	1,651	1,424
25,400	25,450	1,654	1,427

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$0 Your tax is --				\$2,000 Your tax is --				\$4,000 Your tax is --			
0	50	0	0	2,000	2,050	47	32	4,000	4,050	126	92
50	100	1	1	2,050	2,100	48	33	4,050	4,100	129	94
100	150	2	2	2,100	2,150	50	34	4,100	4,150	131	96
150	200	3	3	2,150	2,200	52	35	4,150	4,200	134	98
200	250	4	4	2,200	2,250	54	36	4,200	4,250	137	99
250	300	4	4	2,250	2,300	56	36	4,250	4,300	139	101
300	350	5	5	2,300	2,350	57	37	4,300	4,350	142	103
350	400	6	6	2,350	2,400	59	38	4,350	4,400	144	105
400	450	7	7	2,400	2,450	61	39	4,400	4,450	147	107
450	500	8	8	2,450	2,500	63	40	4,450	4,500	149	108
500	550	8	8	2,500	2,550	65	40	4,500	4,550	152	110
550	600	9	9	2,550	2,600	66	41	4,550	4,600	154	112
600	650	10	10	2,600	2,650	68	42	4,600	4,650	157	114
650	700	11	11	2,650	2,700	70	44	4,650	4,700	159	116
700	750	12	12	2,700	2,750	72	45	4,700	4,750	162	117
750	800	12	12	2,750	2,800	74	47	4,750	4,800	165	119
800	850	13	13	2,800	2,850	76	49	4,800	4,850	167	121
850	900	14	14	2,850	2,900	78	51	4,850	4,900	170	123
900	950	15	15	2,900	2,950	80	53	4,900	4,950	172	125
950	1,000	16	16	2,950	3,000	83	54	4,950	5,000	175	126
\$1,000				\$3,000				\$5,000			
1,000	1,050	16	16	3,000	3,050	85	56	5,000	5,050	177	128
1,050	1,100	17	17	3,050	3,100	87	58	5,050	5,100	180	130
1,100	1,150	18	18	3,100	3,150	89	60	5,100	5,150	182	132
1,150	1,200	19	19	3,150	3,200	91	62	5,150	5,200	185	134
1,200	1,250	20	20	3,200	3,250	93	63	5,200	5,250	188	135
1,250	1,300	20	20	3,250	3,300	95	65	5,250	5,300	190	137
1,300	1,350	21	21	3,300	3,350	97	67	5,300	5,350	193	139
1,350	1,400	23	22	3,350	3,400	99	69	5,350	5,400	196	141
1,400	1,450	25	23	3,400	3,450	101	71	5,400	5,450	199	143
1,450	1,500	27	24	3,450	3,500	103	72	5,450	5,500	202	146
1,500	1,550	29	24	3,500	3,550	105	74	5,500	5,550	205	148
1,550	1,600	30	25	3,550	3,600	107	76	5,550	5,600	208	150
1,600	1,650	32	26	3,600	3,650	109	78	5,600	5,650	212	152
1,650	1,700	34	27	3,650	3,700	111	80	5,650	5,700	215	154
1,700	1,750	36	28	3,700	3,750	113	81	5,700	5,750	218	156
1,750	1,800	38	28	3,750	3,800	115	83	5,750	5,800	221	158
1,800	1,850	39	29	3,800	3,850	117	85	5,800	5,850	224	160
1,850	1,900	41	30	3,850	3,900	119	87	5,850	5,900	227	162
1,900	1,950	43	31	3,900	3,950	121	89	5,900	5,950	230	164
1,950	2,000	45	32	3,950	4,000	124	90	5,950	6,000	233	166

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$6,000 Your tax is --				\$9,000 Your tax is --				\$12,000 Your tax is --			
6,000	6,050	236	168	9,000	9,050	443	302	12,000	12,050	663	470
6,050	6,100	239	170	9,050	9,100	447	305	12,050	12,100	667	473
6,100	6,150	242	172	9,100	9,150	450	307	12,100	12,150	670	476
6,150	6,200	245	174	9,150	9,200	454	310	12,150	12,200	674	480
6,200	6,250	248	176	9,200	9,250	458	313	12,200	12,250	678	483
6,250	6,300	251	178	9,250	9,300	461	315	12,250	12,300	681	486
6,300	6,350	254	180	9,300	9,350	465	318	12,300	12,350	685	489
6,350	6,400	257	182	9,350	9,400	468	320	12,350	12,400	689	492
6,400	6,450	260	184	9,400	9,450	472	323	12,400	12,450	692	495
6,450	6,500	263	187	9,450	9,500	475	325	12,450	12,500	696	498
6,500	6,550	266	189	9,500	9,550	479	328	12,500	12,550	700	501
6,550	6,600	269	191	9,550	9,600	482	330	12,550	12,600	704	504
6,600	6,650	273	193	9,600	9,650	486	333	12,600	12,650	707	507
6,650	6,700	277	195	9,650	9,700	490	336	12,650	12,700	711	510
6,700	6,750	280	197	9,700	9,750	493	338	12,700	12,750	715	513
6,750	6,800	284	199	9,750	9,800	497	341	12,750	12,800	718	516
6,800	6,850	287	201	9,800	9,850	500	343	12,800	12,850	722	519
6,850	6,900	291	203	9,850	9,900	504	346	12,850	12,900	726	522
6,900	6,950	294	205	9,900	9,950	507	348	12,900	12,950	729	525
6,950	7,000	298	207	9,950	10,000	511	351	12,950	13,000	733	528
\$7,000				\$10,000				\$13,000			
7,000	7,050	301	209	10,000	10,050	515	353	13,000	13,050	737	531
7,050	7,100	305	211	10,050	10,100	519	356	13,050	13,100	741	534
7,100	7,150	308	213	10,100	10,150	522	358	13,100	13,150	744	537
7,150	7,200	312	215	10,150	10,200	526	361	13,150	13,200	748	541
7,200	7,250	316	217	10,200	10,250	530	364	13,200	13,250	752	544
7,250	7,300	319	219	10,250	10,300	533	366	13,250	13,300	755	548
7,300	7,350	323	221	10,300	10,350	537	369	13,300	13,350	759	551
7,350	7,400	326	223	10,350	10,400	541	371	13,350	13,400	763	555
7,400	7,450	330	225	10,400	10,450	544	374	13,400	13,450	766	558
7,450	7,500	333	228	10,450	10,500	548	376	13,450	13,500	770	562
7,500	7,550	337	230	10,500	10,550	552	379	13,500	13,550	774	566
7,550	7,600	340	232	10,550	10,600	556	382	13,550	13,600	778	569
7,600	7,650	344	234	10,600	10,650	559	385	13,600	13,650	781	573
7,650	7,700	348	236	10,650	10,700	563	388	13,650	13,700	785	576
7,700	7,750	351	238	10,700	10,750	567	391	13,700	13,750	789	580
7,750	7,800	355	240	10,750	10,800	570	394	13,750	13,800	792	583
7,800	7,850	358	242	10,800	10,850	574	397	13,800	13,850	796	587
7,850	7,900	362	244	10,850	10,900	578	400	13,850	13,900	800	590
7,900	7,950	365	246	10,900	10,950	581	403	13,900	13,950	803	594
7,950	8,000	369	249	10,950	11,000	585	406	13,950	14,000	807	597
\$8,000				\$11,000				\$14,000			
8,000	8,050	372	251	11,000	11,050	589	409	14,000	14,050	811	601
8,050	8,100	376	254	11,050	11,100	593	412	14,050	14,100	815	605
8,100	8,150	379	256	11,100	11,150	596	415	14,100	14,150	818	608
8,150	8,200	383	259	11,150	11,200	600	419	14,150	14,200	822	612
8,200	8,250	387	262	11,200	11,250	604	422	14,200	14,250	826	615
8,250	8,300	390	264	11,250	11,300	607	425	14,250	14,300	829	619
8,300	8,350	394	267	11,300	11,350	611	428	14,300	14,350	833	622
8,350	8,400	397	269	11,350	11,400	615	431	14,350	14,400	837	626
8,400	8,450	401	272	11,400	11,450	618	434	14,400	14,450	840	629
8,450	8,500	404	274	11,450	11,500	622	437	14,450	14,500	844	633
8,500	8,550	408	277	11,500	11,550	626	440	14,500	14,550	848	637
8,550	8,600	411	279	11,550	11,600	630	443	14,550	14,600	852	640
8,600	8,650	415	282	11,600	11,650	633	446	14,600	14,650	855	644
8,650	8,700	419	285	11,650	11,700	637	449	14,650	14,700	859	647
8,700	8,750	422	287	11,700	11,750	641	452	14,700	14,750	863	651
8,750	8,800	426	290	11,750	11,800	644	455	14,750	14,800	866	654
8,800	8,850	429	292	11,800	11,850	648	458	14,800	14,850	870	658
8,850	8,900	433	295	11,850	11,900	652	461	14,850	14,900	874	661
8,900	8,950	436	297	11,900	11,950	655	464	14,900	14,950	877	665
8,950	9,000	440	300	11,950	12,000	659	467	14,950	15,000	881	668

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$15,000 Your tax is --				\$18,000 Your tax is --				\$21,000 Your tax is --			
15,000	15,050	885	672	18,000	18,050	1,107	885	21,000	21,050	1,329	1,102
15,050	15,100	889	676	18,050	18,100	1,111	889	21,050	21,100	1,333	1,106
15,100	15,150	892	679	18,100	18,150	1,114	892	21,100	21,150	1,336	1,109
15,150	15,200	896	683	18,150	18,200	1,118	896	21,150	21,200	1,340	1,113
15,200	15,250	900	686	18,200	18,250	1,122	899	21,200	21,250	1,344	1,117
15,250	15,300	903	690	18,250	18,300	1,125	903	21,250	21,300	1,347	1,120
15,300	15,350	907	693	18,300	18,350	1,129	906	21,300	21,350	1,351	1,124
15,350	15,400	911	697	18,350	18,400	1,133	910	21,350	21,400	1,355	1,128
15,400	15,450	914	700	18,400	18,450	1,136	913	21,400	21,450	1,358	1,131
15,450	15,500	918	704	18,450	18,500	1,140	917	21,450	21,500	1,362	1,135
15,500	15,550	922	708	18,500	18,550	1,144	921	21,500	21,550	1,366	1,139
15,550	15,600	926	711	18,550	18,600	1,148	924	21,550	21,600	1,370	1,143
15,600	15,650	929	715	18,600	18,650	1,151	928	21,600	21,650	1,373	1,146
15,650	15,700	933	718	18,650	18,700	1,155	931	21,650	21,700	1,377	1,150
15,700	15,750	937	722	18,700	18,750	1,159	935	21,700	21,750	1,381	1,154
15,750	15,800	940	725	18,750	18,800	1,162	938	21,750	21,800	1,384	1,157
15,800	15,850	944	729	18,800	18,850	1,166	942	21,800	21,850	1,388	1,161
15,850	15,900	948	732	18,850	18,900	1,170	945	21,850	21,900	1,392	1,165
15,900	15,950	951	736	18,900	18,950	1,173	949	21,900	21,950	1,395	1,168
15,950	16,000	955	739	18,950	19,000	1,177	952	21,950	22,000	1,399	1,172
\$16,000 Your tax is --				\$19,000 Your tax is --				\$22,000 Your tax is --			
16,000	16,050	959	743	19,000	19,050	1,181	956	22,000	22,050	1,403	1,176
16,050	16,100	963	747	19,050	19,100	1,185	960	22,050	22,100	1,407	1,180
16,100	16,150	966	750	19,100	19,150	1,188	963	22,100	22,150	1,410	1,183
16,150	16,200	970	754	19,150	19,200	1,192	967	22,150	22,200	1,414	1,187
16,200	16,250	974	757	19,200	19,250	1,196	970	22,200	22,250	1,418	1,191
16,250	16,300	977	761	19,250	19,300	1,199	974	22,250	22,300	1,421	1,194
16,300	16,350	981	764	19,300	19,350	1,203	977	22,300	22,350	1,425	1,198
16,350	16,400	985	768	19,350	19,400	1,207	981	22,350	22,400	1,429	1,202
16,400	16,450	988	771	19,400	19,450	1,210	984	22,400	22,450	1,432	1,205
16,450	16,500	992	775	19,450	19,500	1,214	988	22,450	22,500	1,436	1,209
16,500	16,550	996	779	19,500	19,550	1,218	992	22,500	22,550	1,440	1,213
16,550	16,600	1,000	782	19,550	19,600	1,222	995	22,550	22,600	1,444	1,217
16,600	16,650	1,003	786	19,600	19,650	1,225	999	22,600	22,650	1,447	1,220
16,650	16,700	1,007	789	19,650	19,700	1,229	1,002	22,650	22,700	1,451	1,224
16,700	16,750	1,011	793	19,700	19,750	1,233	1,006	22,700	22,750	1,455	1,228
16,750	16,800	1,014	796	19,750	19,800	1,236	1,009	22,750	22,800	1,458	1,231
16,800	16,850	1,018	800	19,800	19,850	1,240	1,013	22,800	22,850	1,462	1,235
16,850	16,900	1,022	803	19,850	19,900	1,244	1,017	22,850	22,900	1,466	1,239
16,900	16,950	1,025	807	19,900	19,950	1,247	1,020	22,900	22,950	1,469	1,242
16,950	17,000	1,029	810	19,950	20,000	1,251	1,024	22,950	23,000	1,473	1,246
\$17,000 Your tax is --				\$20,000 Your tax is --				\$23,000 Your tax is --			
17,000	17,050	1,033	814	20,000	20,050	1,255	1,028	23,000	23,050	1,477	1,250
17,050	17,100	1,037	818	20,050	20,100	1,259	1,032	23,050	23,100	1,481	1,254
17,100	17,150	1,040	821	20,100	20,150	1,262	1,035	23,100	23,150	1,484	1,257
17,150	17,200	1,044	825	20,150	20,200	1,266	1,039	23,150	23,200	1,488	1,261
17,200	17,250	1,048	828	20,200	20,250	1,270	1,043	23,200	23,250	1,492	1,265
17,250	17,300	1,051	832	20,250	20,300	1,273	1,046	23,250	23,300	1,495	1,268
17,300	17,350	1,055	835	20,300	20,350	1,277	1,050	23,300	23,350	1,499	1,272
17,350	17,400	1,059	839	20,350	20,400	1,281	1,054	23,350	23,400	1,503	1,276
17,400	17,450	1,062	842	20,400	20,450	1,284	1,057	23,400	23,450	1,506	1,279
17,450	17,500	1,066	846	20,450	20,500	1,288	1,061	23,450	23,500	1,510	1,283
17,500	17,550	1,070	850	20,500	20,550	1,292	1,065	23,500	23,550	1,514	1,287
17,550	17,600	1,074	853	20,550	20,600	1,296	1,069	23,550	23,600	1,518	1,291
17,600	17,650	1,077	857	20,600	20,650	1,299	1,072	23,600	23,650	1,521	1,294
17,650	17,700	1,081	860	20,650	20,700	1,303	1,076	23,650	23,700	1,525	1,298
17,700	17,750	1,085	864	20,700	20,750	1,307	1,080	23,700	23,750	1,529	1,302
17,750	17,800	1,088	867	20,750	20,800	1,310	1,083	23,750	23,800	1,532	1,305
17,800	17,850	1,092	871	20,800	20,850	1,314	1,087	23,800	23,850	1,536	1,309
17,850	17,900	1,096	874	20,850	20,900	1,318	1,091	23,850	23,900	1,540	1,313
17,900	17,950	1,099	878	20,900	20,950	1,321	1,094	23,900	23,950	1,543	1,316
17,950	18,000	1,103	881	20,950	21,000	1,325	1,098	23,950	24,000	1,547	1,320

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$24,000 Your tax is --				\$27,000 Your tax is --				\$30,000 Your tax is --			
24,000	24,050	1,551	1,324	27,000	27,050	1,776	1,546	30,000	30,050	2,010	1,768
24,050	24,100	1,555	1,328	27,050	27,100	1,780	1,550	30,050	30,100	2,014	1,772
24,100	24,150	1,558	1,331	27,100	27,150	1,783	1,553	30,100	30,150	2,017	1,775
24,150	24,200	1,562	1,335	27,150	27,200	1,787	1,557	30,150	30,200	2,021	1,779
24,200	24,250	1,566	1,339	27,200	27,250	1,791	1,561	30,200	30,250	2,025	1,783
24,250	24,300	1,569	1,342	27,250	27,300	1,795	1,564	30,250	30,300	2,029	1,786
24,300	24,350	1,573	1,346	27,300	27,350	1,799	1,568	30,300	30,350	2,033	1,790
24,350	24,400	1,577	1,350	27,350	27,400	1,803	1,572	30,350	30,400	2,037	1,794
24,400	24,450	1,580	1,353	27,400	27,450	1,807	1,575	30,400	30,450	2,041	1,797
24,450	24,500	1,584	1,357	27,450	27,500	1,811	1,579	30,450	30,500	2,045	1,801
24,500	24,550	1,588	1,361	27,500	27,550	1,815	1,583	30,500	30,550	2,049	1,805
24,550	24,600	1,592	1,365	27,550	27,600	1,819	1,587	30,550	30,600	2,053	1,809
24,600	24,650	1,595	1,368	27,600	27,650	1,822	1,590	30,600	30,650	2,056	1,812
24,650	24,700	1,599	1,372	27,650	27,700	1,826	1,594	30,650	30,700	2,060	1,816
24,700	24,750	1,603	1,376	27,700	27,750	1,830	1,598	30,700	30,750	2,064	1,820
24,750	24,800	1,606	1,379	27,750	27,800	1,834	1,601	30,750	30,800	2,068	1,823
24,800	24,850	1,610	1,383	27,800	27,850	1,838	1,605	30,800	30,850	2,072	1,827
24,850	24,900	1,614	1,387	27,850	27,900	1,842	1,609	30,850	30,900	2,076	1,831
24,900	24,950	1,617	1,390	27,900	27,950	1,846	1,612	30,900	30,950	2,080	1,834
24,950	25,000	1,621	1,394	27,950	28,000	1,850	1,616	30,950	31,000	2,084	1,838
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,625	1,398	28,000	28,050	1,854	1,620	31,000	31,050	2,088	1,842
25,050	25,100	1,629	1,402	28,050	28,100	1,858	1,624	31,050	31,100	2,092	1,846
25,100	25,150	1,632	1,405	28,100	28,150	1,861	1,627	31,100	31,150	2,095	1,849
25,150	25,200	1,636	1,409	28,150	28,200	1,865	1,631	31,150	31,200	2,099	1,853
25,200	25,250	1,640	1,413	28,200	28,250	1,869	1,635	31,200	31,250	2,103	1,857
25,250	25,300	1,643	1,416	28,250	28,300	1,873	1,638	31,250	31,300	2,107	1,860
25,300	25,350	1,647	1,420	28,300	28,350	1,877	1,642	31,300	31,350	2,111	1,864
25,350	25,400	1,651	1,424	28,350	28,400	1,881	1,646	31,350	31,400	2,115	1,868
25,400	25,450	1,654	1,427	28,400	28,450	1,885	1,649	31,400	31,450	2,119	1,871
25,450	25,500	1,658	1,431	28,450	28,500	1,889	1,653	31,450	31,500	2,123	1,875
25,500	25,550	1,662	1,435	28,500	28,550	1,893	1,657	31,500	31,550	2,127	1,879
25,550	25,600	1,666	1,439	28,550	28,600	1,897	1,661	31,550	31,600	2,131	1,883
25,600	25,650	1,669	1,442	28,600	28,650	1,900	1,664	31,600	31,650	2,134	1,886
25,650	25,700	1,673	1,446	28,650	28,700	1,904	1,668	31,650	31,700	2,138	1,890
25,700	25,750	1,677	1,450	28,700	28,750	1,908	1,672	31,700	31,750	2,142	1,894
25,750	25,800	1,680	1,453	28,750	28,800	1,912	1,675	31,750	31,800	2,146	1,897
25,800	25,850	1,684	1,457	28,800	28,850	1,916	1,679	31,800	31,850	2,150	1,901
25,850	25,900	1,688	1,461	28,850	28,900	1,920	1,683	31,850	31,900	2,154	1,905
25,900	25,950	1,691	1,464	28,900	28,950	1,924	1,686	31,900	31,950	2,158	1,908
25,950	26,000	1,695	1,468	28,950	29,000	1,928	1,690	31,950	32,000	2,162	1,912
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,699	1,472	29,000	29,050	1,932	1,694	32,000	32,050	2,166	1,916
26,050	26,100	1,703	1,476	29,050	29,100	1,936	1,698	32,050	32,100	2,170	1,920
26,100	26,150	1,706	1,479	29,100	29,150	1,939	1,701	32,100	32,150	2,173	1,923
26,150	26,200	1,710	1,483	29,150	29,200	1,943	1,705	32,150	32,200	2,177	1,927
26,200	26,250	1,714	1,487	29,200	29,250	1,947	1,709	32,200	32,250	2,181	1,931
26,250	26,300	1,717	1,490	29,250	29,300	1,951	1,712	32,250	32,300	2,185	1,934
26,300	26,350	1,721	1,494	29,300	29,350	1,955	1,716	32,300	32,350	2,189	1,938
26,350	26,400	1,725	1,498	29,350	29,400	1,959	1,720	32,350	32,400	2,193	1,942
26,400	26,450	1,729	1,501	29,400	29,450	1,963	1,723	32,400	32,450	2,197	1,945
26,450	26,500	1,733	1,505	29,450	29,500	1,967	1,727	32,450	32,500	2,201	1,949
26,500	26,550	1,737	1,509	29,500	29,550	1,971	1,731	32,500	32,550	2,205	1,953
26,550	26,600	1,741	1,513	29,550	29,600	1,975	1,735	32,550	32,600	2,209	1,957
26,600	26,650	1,744	1,516	29,600	29,650	1,978	1,738	32,600	32,650	2,212	1,960
26,650	26,700	1,748	1,520	29,650	29,700	1,982	1,742	32,650	32,700	2,216	1,964
26,700	26,750	1,752	1,524	29,700	29,750	1,986	1,746	32,700	32,750	2,220	1,968
26,750	26,800	1,756	1,527	29,750	29,800	1,990	1,749	32,750	32,800	2,224	1,971
26,800	26,850	1,760	1,531	29,800	29,850	1,994	1,753	32,800	32,850	2,228	1,975
26,850	26,900	1,764	1,535	29,850	29,900	1,998	1,757	32,850	32,900	2,232	1,979
26,900	26,950	1,768	1,538	29,900	29,950	2,002	1,760	32,900	32,950	2,236	1,982
26,950	27,000	1,772	1,542	29,950	30,000	2,006	1,764	32,950	33,000	2,240	1,986

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$42,000 Your tax is --				\$45,000 Your tax is --				\$48,000 Your tax is --			
42,000	42,050	2,946	2,656	45,000	45,050	3,180	2,878	48,000	48,050	3,414	3,100
42,050	42,100	2,950	2,660	45,050	45,100	3,184	2,882	48,050	48,100	3,418	3,104
42,100	42,150	2,953	2,663	45,100	45,150	3,187	2,885	48,100	48,150	3,421	3,107
42,150	42,200	2,957	2,667	45,150	45,200	3,191	2,889	48,150	48,200	3,425	3,111
42,200	42,250	2,961	2,671	45,200	45,250	3,195	2,893	48,200	48,250	3,429	3,115
42,250	42,300	2,965	2,674	45,250	45,300	3,199	2,896	48,250	48,300	3,433	3,118
42,300	42,350	2,969	2,678	45,300	45,350	3,203	2,900	48,300	48,350	3,437	3,122
42,350	42,400	2,973	2,682	45,350	45,400	3,207	2,904	48,350	48,400	3,441	3,126
42,400	42,450	2,977	2,685	45,400	45,450	3,211	2,907	48,400	48,450	3,445	3,129
42,450	42,500	2,981	2,689	45,450	45,500	3,215	2,911	48,450	48,500	3,449	3,133
42,500	42,550	2,985	2,693	45,500	45,550	3,219	2,915	48,500	48,550	3,453	3,137
42,550	42,600	2,989	2,697	45,550	45,600	3,223	2,919	48,550	48,600	3,457	3,141
42,600	42,650	2,992	2,700	45,600	45,650	3,226	2,922	48,600	48,650	3,460	3,144
42,650	42,700	2,996	2,704	45,650	45,700	3,230	2,926	48,650	48,700	3,464	3,148
42,700	42,750	3,000	2,708	45,700	45,750	3,234	2,930	48,700	48,750	3,468	3,152
42,750	42,800	3,004	2,711	45,750	45,800	3,238	2,933	48,750	48,800	3,472	3,155
42,800	42,850	3,008	2,715	45,800	45,850	3,242	2,937	48,800	48,850	3,476	3,159
42,850	42,900	3,012	2,719	45,850	45,900	3,246	2,941	48,850	48,900	3,480	3,163
42,900	42,950	3,016	2,722	45,900	45,950	3,250	2,944	48,900	48,950	3,484	3,166
42,950	43,000	3,020	2,726	45,950	46,000	3,254	2,948	48,950	49,000	3,488	3,170
\$43,000				\$46,000				\$49,000			
43,000	43,050	3,024	2,730	46,000	46,050	3,258	2,952	49,000	49,050	3,492	3,174
43,050	43,100	3,028	2,734	46,050	46,100	3,262	2,956	49,050	49,100	3,496	3,178
43,100	43,150	3,031	2,737	46,100	46,150	3,265	2,959	49,100	49,150	3,499	3,181
43,150	43,200	3,035	2,741	46,150	46,200	3,269	2,963	49,150	49,200	3,503	3,185
43,200	43,250	3,039	2,745	46,200	46,250	3,273	2,967	49,200	49,250	3,507	3,189
43,250	43,300	3,043	2,748	46,250	46,300	3,277	2,970	49,250	49,300	3,511	3,192
43,300	43,350	3,047	2,752	46,300	46,350	3,281	2,974	49,300	49,350	3,515	3,196
43,350	43,400	3,051	2,756	46,350	46,400	3,285	2,978	49,350	49,400	3,519	3,200
43,400	43,450	3,055	2,759	46,400	46,450	3,289	2,981	49,400	49,450	3,523	3,203
43,450	43,500	3,059	2,763	46,450	46,500	3,293	2,985	49,450	49,500	3,527	3,207
43,500	43,550	3,063	2,767	46,500	46,550	3,297	2,989	49,500	49,550	3,531	3,211
43,550	43,600	3,067	2,771	46,550	46,600	3,301	2,993	49,550	49,600	3,535	3,215
43,600	43,650	3,070	2,774	46,600	46,650	3,304	2,996	49,600	49,650	3,538	3,218
43,650	43,700	3,074	2,778	46,650	46,700	3,308	3,000	49,650	49,700	3,542	3,222
43,700	43,750	3,078	2,782	46,700	46,750	3,312	3,004	49,700	49,750	3,546	3,226
43,750	43,800	3,082	2,785	46,750	46,800	3,316	3,007	49,750	49,800	3,550	3,229
43,800	43,850	3,086	2,789	46,800	46,850	3,320	3,011	49,800	49,850	3,554	3,233
43,850	43,900	3,090	2,793	46,850	46,900	3,324	3,015	49,850	49,900	3,558	3,237
43,900	43,950	3,094	2,796	46,900	46,950	3,328	3,018	49,900	49,950	3,562	3,240
43,950	44,000	3,098	2,800	46,950	47,000	3,332	3,022	49,950	50,000	3,566	3,244
\$44,000				\$47,000				\$50,000			
44,000	44,050	3,102	2,804	47,000	47,050	3,336	3,026	50,000	50,050	3,570	3,248
44,050	44,100	3,106	2,808	47,050	47,100	3,340	3,030	50,050	50,100	3,574	3,252
44,100	44,150	3,109	2,811	47,100	47,150	3,343	3,033	50,100	50,150	3,577	3,255
44,150	44,200	3,113	2,815	47,150	47,200	3,347	3,037	50,150	50,200	3,581	3,259
44,200	44,250	3,117	2,819	47,200	47,250	3,351	3,041	50,200	50,250	3,585	3,263
44,250	44,300	3,121	2,822	47,250	47,300	3,355	3,044	50,250	50,300	3,589	3,266
44,300	44,350	3,125	2,826	47,300	47,350	3,359	3,048	50,300	50,350	3,593	3,270
44,350	44,400	3,129	2,830	47,350	47,400	3,363	3,052	50,350	50,400	3,597	3,274
44,400	44,450	3,133	2,833	47,400	47,450	3,367	3,055	50,400	50,450	3,601	3,277
44,450	44,500	3,137	2,837	47,450	47,500	3,371	3,059	50,450	50,500	3,605	3,281
44,500	44,550	3,141	2,841	47,500	47,550	3,375	3,063	50,500	50,550	3,609	3,285
44,550	44,600	3,145	2,845	47,550	47,600	3,379	3,067	50,550	50,600	3,613	3,289
44,600	44,650	3,148	2,848	47,600	47,650	3,382	3,070	50,600	50,650	3,616	3,292
44,650	44,700	3,152	2,852	47,650	47,700	3,386	3,074	50,650	50,700	3,620	3,296
44,700	44,750	3,156	2,856	47,700	47,750	3,390	3,078	50,700	50,750	3,624	3,300
44,750	44,800	3,160	2,859	47,750	47,800	3,394	3,081	50,750	50,800	3,628	3,303
44,800	44,850	3,164	2,863	47,800	47,850	3,398	3,085	50,800	50,850	3,632	3,307
44,850	44,900	3,168	2,867	47,850	47,900	3,402	3,089	50,850	50,900	3,636	3,311
44,900	44,950	3,172	2,870	47,900	47,950	3,406	3,092	50,900	50,950	3,640	3,314
44,950	45,000	3,176	2,874	47,950	48,000	3,410	3,096	50,950	51,000	3,644	3,318

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$51,000		Your tax is --		\$54,000		Your tax is --		\$57,000		Your tax is --	
51,000	51,050	3,648	3,322	54,000	54,050	3,882	3,549	57,000	57,050	4,116	3,783
51,050	51,100	3,652	3,326	54,050	54,100	3,886	3,553	57,050	57,100	4,120	3,787
51,100	51,150	3,655	3,329	54,100	54,150	3,889	3,557	57,100	57,150	4,123	3,791
51,150	51,200	3,659	3,333	54,150	54,200	3,893	3,561	57,150	57,200	4,127	3,795
51,200	51,250	3,663	3,337	54,200	54,250	3,897	3,565	57,200	57,250	4,131	3,799
51,250	51,300	3,667	3,340	54,250	54,300	3,901	3,569	57,250	57,300	4,135	3,803
51,300	51,350	3,671	3,344	54,300	54,350	3,905	3,573	57,300	57,350	4,139	3,807
51,350	51,400	3,675	3,348	54,350	54,400	3,909	3,577	57,350	57,400	4,143	3,811
51,400	51,450	3,679	3,351	54,400	54,450	3,913	3,581	57,400	57,450	4,147	3,815
51,450	51,500	3,683	3,355	54,450	54,500	3,917	3,585	57,450	57,500	4,151	3,819
51,500	51,550	3,687	3,359	54,500	54,550	3,921	3,588	57,500	57,550	4,155	3,822
51,550	51,600	3,691	3,363	54,550	54,600	3,925	3,592	57,550	57,600	4,159	3,826
51,600	51,650	3,694	3,366	54,600	54,650	3,928	3,596	57,600	57,650	4,162	3,830
51,650	51,700	3,698	3,370	54,650	54,700	3,932	3,600	57,650	57,700	4,166	3,834
51,700	51,750	3,702	3,374	54,700	54,750	3,936	3,604	57,700	57,750	4,170	3,838
51,750	51,800	3,706	3,377	54,750	54,800	3,940	3,608	57,750	57,800	4,174	3,842
51,800	51,850	3,710	3,381	54,800	54,850	3,944	3,612	57,800	57,850	4,178	3,846
51,850	51,900	3,714	3,385	54,850	54,900	3,948	3,616	57,850	57,900	4,182	3,850
51,900	51,950	3,718	3,388	54,900	54,950	3,952	3,620	57,900	57,950	4,186	3,854
51,950	52,000	3,722	3,392	54,950	55,000	3,956	3,624	57,950	58,000	4,190	3,858
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,726	3,396	55,000	55,050	3,960	3,627	58,000	58,050	4,194	3,861
52,050	52,100	3,730	3,400	55,050	55,100	3,964	3,631	58,050	58,100	4,198	3,865
52,100	52,150	3,733	3,403	55,100	55,150	3,967	3,635	58,100	58,150	4,201	3,869
52,150	52,200	3,737	3,407	55,150	55,200	3,971	3,639	58,150	58,200	4,205	3,873
52,200	52,250	3,741	3,411	55,200	55,250	3,975	3,643	58,200	58,250	4,209	3,877
52,250	52,300	3,745	3,414	55,250	55,300	3,979	3,647	58,250	58,300	4,213	3,881
52,300	52,350	3,749	3,418	55,300	55,350	3,983	3,651	58,300	58,350	4,217	3,885
52,350	52,400	3,753	3,422	55,350	55,400	3,987	3,655	58,350	58,400	4,221	3,889
52,400	52,450	3,757	3,425	55,400	55,450	3,991	3,659	58,400	58,450	4,225	3,893
52,450	52,500	3,761	3,429	55,450	55,500	3,995	3,663	58,450	58,500	4,229	3,897
52,500	52,550	3,765	3,433	55,500	55,550	3,999	3,666	58,500	58,550	4,233	3,900
52,550	52,600	3,769	3,437	55,550	55,600	4,003	3,670	58,550	58,600	4,237	3,904
52,600	52,650	3,772	3,440	55,600	55,650	4,006	3,674	58,600	58,650	4,240	3,908
52,650	52,700	3,776	3,444	55,650	55,700	4,010	3,678	58,650	58,700	4,244	3,912
52,700	52,750	3,780	3,448	55,700	55,750	4,014	3,682	58,700	58,750	4,248	3,916
52,750	52,800	3,784	3,452	55,750	55,800	4,018	3,686	58,750	58,800	4,252	3,920
52,800	52,850	3,788	3,456	55,800	55,850	4,022	3,690	58,800	58,850	4,256	3,924
52,850	52,900	3,792	3,460	55,850	55,900	4,026	3,694	58,850	58,900	4,260	3,928
52,900	52,950	3,796	3,464	55,900	55,950	4,030	3,698	58,900	58,950	4,264	3,932
52,950	53,000	3,800	3,468	55,950	56,000	4,034	3,702	58,950	59,000	4,268	3,936
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,804	3,471	56,000	56,050	4,038	3,705	59,000	59,050	4,272	3,939
53,050	53,100	3,808	3,475	56,050	56,100	4,042	3,709	59,050	59,100	4,276	3,943
53,100	53,150	3,811	3,479	56,100	56,150	4,045	3,713	59,100	59,150	4,279	3,947
53,150	53,200	3,815	3,483	56,150	56,200	4,049	3,717	59,150	59,200	4,283	3,951
53,200	53,250	3,819	3,487	56,200	56,250	4,053	3,721	59,200	59,250	4,287	3,955
53,250	53,300	3,823	3,491	56,250	56,300	4,057	3,725	59,250	59,300	4,291	3,959
53,300	53,350	3,827	3,495	56,300	56,350	4,061	3,729	59,300	59,350	4,295	3,963
53,350	53,400	3,831	3,499	56,350	56,400	4,065	3,733	59,350	59,400	4,299	3,967
53,400	53,450	3,835	3,503	56,400	56,450	4,069	3,737	59,400	59,450	4,303	3,971
53,450	53,500	3,839	3,507	56,450	56,500	4,073	3,741	59,450	59,500	4,307	3,975
53,500	53,550	3,843	3,510	56,500	56,550	4,077	3,744	59,500	59,550	4,311	3,978
53,550	53,600	3,847	3,514	56,550	56,600	4,081	3,748	59,550	59,600	4,315	3,982
53,600	53,650	3,850	3,518	56,600	56,650	4,084	3,752	59,600	59,650	4,318	3,986
53,650	53,700	3,854	3,522	56,650	56,700	4,088	3,756	59,650	59,700	4,322	3,990
53,700	53,750	3,858	3,526	56,700	56,750	4,092	3,760	59,700	59,750	4,326	3,994
53,750	53,800	3,862	3,530	56,750	56,800	4,096	3,764	59,750	59,800	4,330	3,998
53,800	53,850	3,866	3,534	56,800	56,850	4,100	3,768	59,800	59,850	4,334	4,002
53,850	53,900	3,870	3,538	56,850	56,900	4,104	3,772	59,850	59,900	4,338	4,006
53,900	53,950	3,874	3,542	56,900	56,950	4,108	3,776	59,900	59,950	4,342	4,010
53,950	54,000	3,878	3,546	56,950	57,000	4,112	3,780	59,950	60,000	4,346	4,014

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$60,000 Your tax is --				\$63,000 Your tax is --				\$66,000 Your tax is --			
60,000	60,050	4,350	4,017	63,000	63,050	4,584	4,251	66,000	66,050	4,818	4,485
60,050	60,100	4,354	4,021	63,050	63,100	4,588	4,255	66,050	66,100	4,822	4,489
60,100	60,150	4,357	4,025	63,100	63,150	4,591	4,259	66,100	66,150	4,825	4,493
60,150	60,200	4,361	4,029	63,150	63,200	4,595	4,263	66,150	66,200	4,829	4,497
60,200	60,250	4,365	4,033	63,200	63,250	4,599	4,267	66,200	66,250	4,833	4,501
60,250	60,300	4,369	4,037	63,250	63,300	4,603	4,271	66,250	66,300	4,837	4,505
60,300	60,350	4,373	4,041	63,300	63,350	4,607	4,275	66,300	66,350	4,841	4,509
60,350	60,400	4,377	4,045	63,350	63,400	4,611	4,279	66,350	66,400	4,845	4,513
60,400	60,450	4,381	4,049	63,400	63,450	4,615	4,283	66,400	66,450	4,849	4,517
60,450	60,500	4,385	4,053	63,450	63,500	4,619	4,287	66,450	66,500	4,853	4,521
60,500	60,550	4,389	4,056	63,500	63,550	4,623	4,290	66,500	66,550	4,857	4,524
60,550	60,600	4,393	4,060	63,550	63,600	4,627	4,294	66,550	66,600	4,861	4,528
60,600	60,650	4,396	4,064	63,600	63,650	4,630	4,298	66,600	66,650	4,864	4,532
60,650	60,700	4,400	4,068	63,650	63,700	4,634	4,302	66,650	66,700	4,868	4,536
60,700	60,750	4,404	4,072	63,700	63,750	4,638	4,306	66,700	66,750	4,872	4,540
60,750	60,800	4,408	4,076	63,750	63,800	4,642	4,310	66,750	66,800	4,876	4,544
60,800	60,850	4,412	4,080	63,800	63,850	4,646	4,314	66,800	66,850	4,880	4,548
60,850	60,900	4,416	4,084	63,850	63,900	4,650	4,318	66,850	66,900	4,884	4,552
60,900	60,950	4,420	4,088	63,900	63,950	4,654	4,322	66,900	66,950	4,888	4,556
60,950	61,000	4,424	4,092	63,950	64,000	4,658	4,326	66,950	67,000	4,892	4,560
\$61,000				\$64,000				\$67,000			
61,000	61,050	4,428	4,095	64,000	64,050	4,662	4,329	67,000	67,050	4,896	4,563
61,050	61,100	4,432	4,099	64,050	64,100	4,666	4,333	67,050	67,100	4,900	4,567
61,100	61,150	4,435	4,103	64,100	64,150	4,669	4,337	67,100	67,150	4,903	4,571
61,150	61,200	4,439	4,107	64,150	64,200	4,673	4,341	67,150	67,200	4,907	4,575
61,200	61,250	4,443	4,111	64,200	64,250	4,677	4,345	67,200	67,250	4,911	4,579
61,250	61,300	4,447	4,115	64,250	64,300	4,681	4,349	67,250	67,300	4,915	4,583
61,300	61,350	4,451	4,119	64,300	64,350	4,685	4,353	67,300	67,350	4,919	4,587
61,350	61,400	4,455	4,123	64,350	64,400	4,689	4,357	67,350	67,400	4,923	4,591
61,400	61,450	4,459	4,127	64,400	64,450	4,693	4,361	67,400	67,450	4,927	4,595
61,450	61,500	4,463	4,131	64,450	64,500	4,697	4,365	67,450	67,500	4,931	4,599
61,500	61,550	4,467	4,134	64,500	64,550	4,701	4,368	67,500	67,550	4,935	4,602
61,550	61,600	4,471	4,138	64,550	64,600	4,705	4,372	67,550	67,600	4,939	4,606
61,600	61,650	4,474	4,142	64,600	64,650	4,708	4,376	67,600	67,650	4,942	4,610
61,650	61,700	4,478	4,146	64,650	64,700	4,712	4,380	67,650	67,700	4,946	4,614
61,700	61,750	4,482	4,150	64,700	64,750	4,716	4,384	67,700	67,750	4,950	4,618
61,750	61,800	4,486	4,154	64,750	64,800	4,720	4,388	67,750	67,800	4,954	4,622
61,800	61,850	4,490	4,158	64,800	64,850	4,724	4,392	67,800	67,850	4,958	4,626
61,850	61,900	4,494	4,162	64,850	64,900	4,728	4,396	67,850	67,900	4,962	4,630
61,900	61,950	4,498	4,166	64,900	64,950	4,732	4,400	67,900	67,950	4,966	4,634
61,950	62,000	4,502	4,170	64,950	65,000	4,736	4,404	67,950	68,000	4,970	4,638
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,506	4,173	65,000	65,050	4,740	4,407	68,000	68,050	4,974	4,641
62,050	62,100	4,510	4,177	65,050	65,100	4,744	4,411	68,050	68,100	4,978	4,645
62,100	62,150	4,513	4,181	65,100	65,150	4,747	4,415	68,100	68,150	4,981	4,649
62,150	62,200	4,517	4,185	65,150	65,200	4,751	4,419	68,150	68,200	4,985	4,653
62,200	62,250	4,521	4,189	65,200	65,250	4,755	4,423	68,200	68,250	4,989	4,657
62,250	62,300	4,525	4,193	65,250	65,300	4,759	4,427	68,250	68,300	4,993	4,661
62,300	62,350	4,529	4,197	65,300	65,350	4,763	4,431	68,300	68,350	4,997	4,665
62,350	62,400	4,533	4,201	65,350	65,400	4,767	4,435	68,350	68,400	5,001	4,669
62,400	62,450	4,537	4,205	65,400	65,450	4,771	4,439	68,400	68,450	5,005	4,673
62,450	62,500	4,541	4,209	65,450	65,500	4,775	4,443	68,450	68,500	5,009	4,677
62,500	62,550	4,545	4,212	65,500	65,550	4,779	4,446	68,500	68,550	5,013	4,680
62,550	62,600	4,549	4,216	65,550	65,600	4,783	4,450	68,550	68,600	5,017	4,684
62,600	62,650	4,552	4,220	65,600	65,650	4,786	4,454	68,600	68,650	5,020	4,688
62,650	62,700	4,556	4,224	65,650	65,700	4,790	4,458	68,650	68,700	5,024	4,692
62,700	62,750	4,560	4,228	65,700	65,750	4,794	4,462	68,700	68,750	5,028	4,696
62,750	62,800	4,564	4,232	65,750	65,800	4,798	4,466	68,750	68,800	5,032	4,700
62,800	62,850	4,568	4,236	65,800	65,850	4,802	4,470	68,800	68,850	5,036	4,704
62,850	62,900	4,572	4,240	65,850	65,900	4,806	4,474	68,850	68,900	5,040	4,708
62,900	62,950	4,576	4,244	65,900	65,950	4,810	4,478	68,900	68,950	5,044	4,712
62,950	63,000	4,580	4,248	65,950	66,000	4,814	4,482	68,950	69,000	5,048	4,716

*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
\$69,000 Your tax is --				\$72,000 Your tax is --				\$75,000 Your tax is --			
69,000	69,050	5,052	4,719	72,000	72,050	5,286	4,953	75,000	75,050	5,520	5,187
69,050	69,100	5,056	4,723	72,050	72,100	5,290	4,957	75,050	75,100	5,524	5,191
69,100	69,150	5,059	4,727	72,100	72,150	5,293	4,961	75,100	75,150	5,527	5,195
69,150	69,200	5,063	4,731	72,150	72,200	5,297	4,965	75,150	75,200	5,531	5,199
69,200	69,250	5,067	4,735	72,200	72,250	5,301	4,969	75,200	75,250	5,535	5,203
69,250	69,300	5,071	4,739	72,250	72,300	5,305	4,973	75,250	75,300	5,539	5,207
69,300	69,350	5,075	4,743	72,300	72,350	5,309	4,977	75,300	75,350	5,543	5,211
69,350	69,400	5,079	4,747	72,350	72,400	5,313	4,981	75,350	75,400	5,547	5,215
69,400	69,450	5,083	4,751	72,400	72,450	5,317	4,985	75,400	75,450	5,551	5,219
69,450	69,500	5,087	4,755	72,450	72,500	5,321	4,989	75,450	75,500	5,555	5,223
69,500	69,550	5,091	4,758	72,500	72,550	5,325	4,992	75,500	75,550	5,559	5,226
69,550	69,600	5,095	4,762	72,550	72,600	5,329	4,996	75,550	75,600	5,563	5,230
69,600	69,650	5,098	4,766	72,600	72,650	5,332	5,000	75,600	75,650	5,566	5,234
69,650	69,700	5,102	4,770	72,650	72,700	5,336	5,004	75,650	75,700	5,570	5,238
69,700	69,750	5,106	4,774	72,700	72,750	5,340	5,008	75,700	75,750	5,574	5,242
69,750	69,800	5,110	4,778	72,750	72,800	5,344	5,012	75,750	75,800	5,578	5,246
69,800	69,850	5,114	4,782	72,800	72,850	5,348	5,016	75,800	75,850	5,582	5,250
69,850	69,900	5,118	4,786	72,850	72,900	5,352	5,020	75,850	75,900	5,586	5,254
69,900	69,950	5,122	4,790	72,900	72,950	5,356	5,024	75,900	75,950	5,590	5,258
69,950	70,000	5,126	4,794	72,950	73,000	5,360	5,028	75,950	76,000	5,594	5,262
\$70,000				\$73,000				\$76,000			
70,000	70,050	5,130	4,797	73,000	73,050	5,364	5,031	76,000	76,050	5,598	5,265
70,050	70,100	5,134	4,801	73,050	73,100	5,368	5,035	76,050	76,100	5,602	5,269
70,100	70,150	5,137	4,805	73,100	73,150	5,371	5,039	76,100	76,150	5,605	5,273
70,150	70,200	5,141	4,809	73,150	73,200	5,375	5,043	76,150	76,200	5,609	5,277
70,200	70,250	5,145	4,813	73,200	73,250	5,379	5,047	76,200	76,250	5,613	5,281
70,250	70,300	5,149	4,817	73,250	73,300	5,383	5,051	76,250	76,300	5,617	5,285
70,300	70,350	5,153	4,821	73,300	73,350	5,387	5,055	76,300	76,350	5,621	5,289
70,350	70,400	5,157	4,825	73,350	73,400	5,391	5,059	76,350	76,400	5,625	5,293
70,400	70,450	5,161	4,829	73,400	73,450	5,395	5,063	76,400	76,450	5,629	5,297
70,450	70,500	5,165	4,833	73,450	73,500	5,399	5,067	76,450	76,500	5,633	5,301
70,500	70,550	5,169	4,836	73,500	73,550	5,403	5,070	76,500	76,550	5,637	5,304
70,550	70,600	5,173	4,840	73,550	73,600	5,407	5,074	76,550	76,600	5,641	5,308
70,600	70,650	5,176	4,844	73,600	73,650	5,410	5,078	76,600	76,650	5,644	5,312
70,650	70,700	5,180	4,848	73,650	73,700	5,414	5,082	76,650	76,700	5,648	5,316
70,700	70,750	5,184	4,852	73,700	73,750	5,418	5,086	76,700	76,750	5,652	5,320
70,750	70,800	5,188	4,856	73,750	73,800	5,422	5,090	76,750	76,800	5,656	5,324
70,800	70,850	5,192	4,860	73,800	73,850	5,426	5,094	76,800	76,850	5,660	5,328
70,850	70,900	5,196	4,864	73,850	73,900	5,430	5,098	76,850	76,900	5,664	5,332
70,900	70,950	5,200	4,868	73,900	73,950	5,434	5,102	76,900	76,950	5,668	5,336
70,950	71,000	5,204	4,872	73,950	74,000	5,438	5,106	76,950	77,000	5,672	5,340
\$71,000				\$74,000				\$77,000			
71,000	71,050	5,208	4,875	74,000	74,050	5,442	5,109	77,000	77,050	5,676	5,343
71,050	71,100	5,212	4,879	74,050	74,100	5,446	5,113	77,050	77,100	5,680	5,347
71,100	71,150	5,215	4,883	74,100	74,150	5,449	5,117	77,100	77,150	5,683	5,351
71,150	71,200	5,219	4,887	74,150	74,200	5,453	5,121	77,150	77,200	5,687	5,355
71,200	71,250	5,223	4,891	74,200	74,250	5,457	5,125	77,200	77,250	5,691	5,359
71,250	71,300	5,227	4,895	74,250	74,300	5,461	5,129	77,250	77,300	5,695	5,363
71,300	71,350	5,231	4,899	74,300	74,350	5,465	5,133	77,300	77,350	5,699	5,367
71,350	71,400	5,235	4,903	74,350	74,400	5,469	5,137	77,350	77,400	5,703	5,371
71,400	71,450	5,239	4,907	74,400	74,450	5,473	5,141	77,400	77,450	5,707	5,375
71,450	71,500	5,243	4,911	74,450	74,500	5,477	5,145	77,450	77,500	5,711	5,379
71,500	71,550	5,247	4,914	74,500	74,550	5,481	5,148	77,500	77,550	5,715	5,382
71,550	71,600	5,251	4,918	74,550	74,600	5,485	5,152	77,550	77,600	5,719	5,386
71,600	71,650	5,254	4,922	74,600	74,650	5,488	5,156	77,600	77,650	5,722	5,390
71,650	71,700	5,258	4,926	74,650	74,700	5,492	5,160	77,650	77,700	5,726	5,394
71,700	71,750	5,262	4,930	74,700	74,750	5,496	5,164	77,700	77,750	5,730	5,398
71,750	71,800	5,266	4,934	74,750	74,800	5,500	5,168	77,750	77,800	5,734	5,402
71,800	71,850	5,270	4,938	74,800	74,850	5,504	5,172	77,800	77,850	5,738	5,406
71,850	71,900	5,274	4,942	74,850	74,900	5,508	5,176	77,850	77,900	5,742	5,410
71,900	71,950	5,278	4,946	74,900	74,950	5,512	5,180	77,900	77,950	5,746	5,414
71,950	72,000	5,282	4,950	74,950	75,000	5,516	5,184	77,950	78,000	5,750	5,418

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$78,000 Your tax is --				\$81,000 Your tax is --				\$84,000 Your tax is --			
78,000	78,050	5,754	5,421	81,000	81,050	5,988	5,655	84,000	84,050	6,222	5,889
78,050	78,100	5,758	5,425	81,050	81,100	5,992	5,659	84,050	84,100	6,226	5,893
78,100	78,150	5,761	5,429	81,100	81,150	5,995	5,663	84,100	84,150	6,229	5,897
78,150	78,200	5,765	5,433	81,150	81,200	5,999	5,667	84,150	84,200	6,233	5,901
78,200	78,250	5,769	5,437	81,200	81,250	6,003	5,671	84,200	84,250	6,237	5,905
78,250	78,300	5,773	5,441	81,250	81,300	6,007	5,675	84,250	84,300	6,241	5,909
78,300	78,350	5,777	5,445	81,300	81,350	6,011	5,679	84,300	84,350	6,245	5,913
78,350	78,400	5,781	5,449	81,350	81,400	6,015	5,683	84,350	84,400	6,249	5,917
78,400	78,450	5,785	5,453	81,400	81,450	6,019	5,687	84,400	84,450	6,253	5,921
78,450	78,500	5,789	5,457	81,450	81,500	6,023	5,691	84,450	84,500	6,257	5,925
78,500	78,550	5,793	5,460	81,500	81,550	6,027	5,694	84,500	84,550	6,261	5,928
78,550	78,600	5,797	5,464	81,550	81,600	6,031	5,698	84,550	84,600	6,265	5,932
78,600	78,650	5,800	5,468	81,600	81,650	6,034	5,702	84,600	84,650	6,268	5,936
78,650	78,700	5,804	5,472	81,650	81,700	6,038	5,706	84,650	84,700	6,272	5,940
78,700	78,750	5,808	5,476	81,700	81,750	6,042	5,710	84,700	84,750	6,276	5,944
78,750	78,800	5,812	5,480	81,750	81,800	6,046	5,714	84,750	84,800	6,280	5,948
78,800	78,850	5,816	5,484	81,800	81,850	6,050	5,718	84,800	84,850	6,284	5,952
78,850	78,900	5,820	5,488	81,850	81,900	6,054	5,722	84,850	84,900	6,288	5,956
78,900	78,950	5,824	5,492	81,900	81,950	6,058	5,726	84,900	84,950	6,292	5,960
78,950	79,000	5,828	5,496	81,950	82,000	6,062	5,730	84,950	85,000	6,296	5,964
\$79,000				\$82,000				\$85,000			
79,000	79,050	5,832	5,499	82,000	82,050	6,066	5,733	85,000	85,050	6,300	5,967
79,050	79,100	5,836	5,503	82,050	82,100	6,070	5,737	85,050	85,100	6,304	5,971
79,100	79,150	5,839	5,507	82,100	82,150	6,073	5,741	85,100	85,150	6,307	5,975
79,150	79,200	5,843	5,511	82,150	82,200	6,077	5,745	85,150	85,200	6,311	5,979
79,200	79,250	5,847	5,515	82,200	82,250	6,081	5,749	85,200	85,250	6,315	5,983
79,250	79,300	5,851	5,519	82,250	82,300	6,085	5,753	85,250	85,300	6,319	5,987
79,300	79,350	5,855	5,523	82,300	82,350	6,089	5,757	85,300	85,350	6,323	5,991
79,350	79,400	5,859	5,527	82,350	82,400	6,093	5,761	85,350	85,400	6,327	5,995
79,400	79,450	5,863	5,531	82,400	82,450	6,097	5,765	85,400	85,450	6,331	5,999
79,450	79,500	5,867	5,535	82,450	82,500	6,101	5,769	85,450	85,500	6,335	6,003
79,500	79,550	5,871	5,538	82,500	82,550	6,105	5,772	85,500	85,550	6,339	6,006
79,550	79,600	5,875	5,542	82,550	82,600	6,109	5,776	85,550	85,600	6,343	6,010
79,600	79,650	5,878	5,546	82,600	82,650	6,112	5,780	85,600	85,650	6,346	6,014
79,650	79,700	5,882	5,550	82,650	82,700	6,116	5,784	85,650	85,700	6,350	6,018
79,700	79,750	5,886	5,554	82,700	82,750	6,120	5,788	85,700	85,750	6,354	6,022
79,750	79,800	5,890	5,558	82,750	82,800	6,124	5,792	85,750	85,800	6,358	6,026
79,800	79,850	5,894	5,562	82,800	82,850	6,128	5,796	85,800	85,850	6,362	6,030
79,850	79,900	5,898	5,566	82,850	82,900	6,132	5,800	85,850	85,900	6,366	6,034
79,900	79,950	5,902	5,570	82,900	82,950	6,136	5,804	85,900	85,950	6,370	6,038
79,950	80,000	5,906	5,574	82,950	83,000	6,140	5,808	85,950	86,000	6,374	6,042
\$80,000				\$83,000				\$86,000			
80,000	80,050	5,910	5,577	83,000	83,050	6,144	5,811	86,000	86,050	6,378	6,045
80,050	80,100	5,914	5,581	83,050	83,100	6,148	5,815	86,050	86,100	6,382	6,049
80,100	80,150	5,917	5,585	83,100	83,150	6,151	5,819	86,100	86,150	6,385	6,053
80,150	80,200	5,921	5,589	83,150	83,200	6,155	5,823	86,150	86,200	6,389	6,057
80,200	80,250	5,925	5,593	83,200	83,250	6,159	5,827	86,200	86,250	6,393	6,061
80,250	80,300	5,929	5,597	83,250	83,300	6,163	5,831	86,250	86,300	6,397	6,065
80,300	80,350	5,933	5,601	83,300	83,350	6,167	5,835	86,300	86,350	6,401	6,069
80,350	80,400	5,937	5,605	83,350	83,400	6,171	5,839	86,350	86,400	6,405	6,073
80,400	80,450	5,941	5,609	83,400	83,450	6,175	5,843	86,400	86,450	6,409	6,077
80,450	80,500	5,945	5,613	83,450	83,500	6,179	5,847	86,450	86,500	6,413	6,081
80,500	80,550	5,949	5,616	83,500	83,550	6,183	5,850	86,500	86,550	6,417	6,084
80,550	80,600	5,953	5,620	83,550	83,600	6,187	5,854	86,550	86,600	6,421	6,088
80,600	80,650	5,956	5,624	83,600	83,650	6,190	5,858	86,600	86,650	6,424	6,092
80,650	80,700	5,960	5,628	83,650	83,700	6,194	5,862	86,650	86,700	6,428	6,096
80,700	80,750	5,964	5,632	83,700	83,750	6,198	5,866	86,700	86,750	6,432	6,100
80,750	80,800	5,968	5,636	83,750	83,800	6,202	5,870	86,750	86,800	6,436	6,104
80,800	80,850	5,972	5,640	83,800	83,850	6,206	5,874	86,800	86,850	6,440	6,108
80,850	80,900	5,976	5,644	83,850	83,900	6,210	5,878	86,850	86,900	6,444	6,112
80,900	80,950	5,980	5,648	83,900	83,950	6,214	5,882	86,900	86,950	6,448	6,116
80,950	81,000	5,984	5,652	83,950	84,000	6,218	5,886	86,950	87,000	6,452	6,120

*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
\$87,000 Your tax is --				\$90,000 Your tax is --				\$93,000 Your tax is --			
87,000	87,050	6,456	6,123	90,000	90,050	6,690	6,357	93,000	93,050	6,924	6,591
87,050	87,100	6,460	6,127	90,050	90,100	6,694	6,361	93,050	93,100	6,928	6,595
87,100	87,150	6,463	6,131	90,100	90,150	6,697	6,365	93,100	93,150	6,931	6,599
87,150	87,200	6,467	6,135	90,150	90,200	6,701	6,369	93,150	93,200	6,935	6,603
87,200	87,250	6,471	6,139	90,200	90,250	6,705	6,373	93,200	93,250	6,939	6,607
87,250	87,300	6,475	6,143	90,250	90,300	6,709	6,377	93,250	93,300	6,943	6,611
87,300	87,350	6,479	6,147	90,300	90,350	6,713	6,381	93,300	93,350	6,947	6,615
87,350	87,400	6,483	6,151	90,350	90,400	6,717	6,385	93,350	93,400	6,951	6,619
87,400	87,450	6,487	6,155	90,400	90,450	6,721	6,389	93,400	93,450	6,955	6,623
87,450	87,500	6,491	6,159	90,450	90,500	6,725	6,393	93,450	93,500	6,959	6,627
87,500	87,550	6,495	6,162	90,500	90,550	6,729	6,396	93,500	93,550	6,963	6,630
87,550	87,600	6,499	6,166	90,550	90,600	6,733	6,400	93,550	93,600	6,967	6,634
87,600	87,650	6,502	6,170	90,600	90,650	6,736	6,404	93,600	93,650	6,970	6,638
87,650	87,700	6,506	6,174	90,650	90,700	6,740	6,408	93,650	93,700	6,974	6,642
87,700	87,750	6,510	6,178	90,700	90,750	6,744	6,412	93,700	93,750	6,978	6,646
87,750	87,800	6,514	6,182	90,750	90,800	6,748	6,416	93,750	93,800	6,982	6,650
87,800	87,850	6,518	6,186	90,800	90,850	6,752	6,420	93,800	93,850	6,986	6,654
87,850	87,900	6,522	6,190	90,850	90,900	6,756	6,424	93,850	93,900	6,990	6,658
87,900	87,950	6,526	6,194	90,900	90,950	6,760	6,428	93,900	93,950	6,994	6,662
87,950	88,000	6,530	6,198	90,950	91,000	6,764	6,432	93,950	94,000	6,998	6,666
\$88,000 Your tax is --				\$91,000 Your tax is --				\$94,000 Your tax is --			
88,000	88,050	6,534	6,201	91,000	91,050	6,768	6,435	94,000	94,050	7,002	6,669
88,050	88,100	6,538	6,205	91,050	91,100	6,772	6,439	94,050	94,100	7,006	6,673
88,100	88,150	6,541	6,209	91,100	91,150	6,775	6,443	94,100	94,150	7,009	6,677
88,150	88,200	6,545	6,213	91,150	91,200	6,779	6,447	94,150	94,200	7,013	6,681
88,200	88,250	6,549	6,217	91,200	91,250	6,783	6,451	94,200	94,250	7,017	6,685
88,250	88,300	6,553	6,221	91,250	91,300	6,787	6,455	94,250	94,300	7,021	6,689
88,300	88,350	6,557	6,225	91,300	91,350	6,791	6,459	94,300	94,350	7,025	6,693
88,350	88,400	6,561	6,229	91,350	91,400	6,795	6,463	94,350	94,400	7,029	6,697
88,400	88,450	6,565	6,233	91,400	91,450	6,799	6,467	94,400	94,450	7,033	6,701
88,450	88,500	6,569	6,237	91,450	91,500	6,803	6,471	94,450	94,500	7,037	6,705
88,500	88,550	6,573	6,240	91,500	91,550	6,807	6,474	94,500	94,550	7,041	6,708
88,550	88,600	6,577	6,244	91,550	91,600	6,811	6,478	94,550	94,600	7,045	6,712
88,600	88,650	6,580	6,248	91,600	91,650	6,814	6,482	94,600	94,650	7,048	6,716
88,650	88,700	6,584	6,252	91,650	91,700	6,818	6,486	94,650	94,700	7,052	6,720
88,700	88,750	6,588	6,256	91,700	91,750	6,822	6,490	94,700	94,750	7,056	6,724
88,750	88,800	6,592	6,260	91,750	91,800	6,826	6,494	94,750	94,800	7,060	6,728
88,800	88,850	6,596	6,264	91,800	91,850	6,830	6,498	94,800	94,850	7,064	6,732
88,850	88,900	6,600	6,268	91,850	91,900	6,834	6,502	94,850	94,900	7,068	6,736
88,900	88,950	6,604	6,272	91,900	91,950	6,838	6,506	94,900	94,950	7,072	6,740
88,950	89,000	6,608	6,276	91,950	92,000	6,842	6,510	94,950	95,000	7,076	6,744
\$89,000 Your tax is --				\$92,000 Your tax is --				\$95,000 Your tax is --			
89,000	89,050	6,612	6,279	92,000	92,050	6,846	6,513	95,000	95,050	7,080	6,747
89,050	89,100	6,616	6,283	92,050	92,100	6,850	6,517	95,050	95,100	7,084	6,751
89,100	89,150	6,619	6,287	92,100	92,150	6,853	6,521	95,100	95,150	7,087	6,755
89,150	89,200	6,623	6,291	92,150	92,200	6,857	6,525	95,150	95,200	7,091	6,759
89,200	89,250	6,627	6,295	92,200	92,250	6,861	6,529	95,200	95,250	7,095	6,763
89,250	89,300	6,631	6,299	92,250	92,300	6,865	6,533	95,250	95,300	7,099	6,767
89,300	89,350	6,635	6,303	92,300	92,350	6,869	6,537	95,300	95,350	7,103	6,771
89,350	89,400	6,639	6,307	92,350	92,400	6,873	6,541	95,350	95,400	7,107	6,775
89,400	89,450	6,643	6,311	92,400	92,450	6,877	6,545	95,400	95,450	7,111	6,779
89,450	89,500	6,647	6,315	92,450	92,500	6,881	6,549	95,450	95,500	7,115	6,783
89,500	89,550	6,651	6,318	92,500	92,550	6,885	6,552	95,500	95,550	7,119	6,786
89,550	89,600	6,655	6,322	92,550	92,600	6,889	6,556	95,550	95,600	7,123	6,790
89,600	89,650	6,658	6,326	92,600	92,650	6,892	6,560	95,600	95,650	7,126	6,794
89,650	89,700	6,662	6,330	92,650	92,700	6,896	6,564	95,650	95,700	7,130	6,798
89,700	89,750	6,666	6,334	92,700	92,750	6,900	6,568	95,700	95,750	7,134	6,802
89,750	89,800	6,670	6,338	92,750	92,800	6,904	6,572	95,750	95,800	7,138	6,806
89,800	89,850	6,674	6,342	92,800	92,850	6,908	6,576	95,800	95,850	7,142	6,810
89,850	89,900	6,678	6,346	92,850	92,900	6,912	6,580	95,850	95,900	7,146	6,814
89,900	89,950	6,682	6,350	92,900	92,950	6,916	6,584	95,900	95,950	7,150	6,818
89,950	90,000	6,686	6,354	92,950	93,000	6,920	6,588	95,950	96,000	7,154	6,822

*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	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
\$96,000 Your tax is --				\$98,000 Your tax is --			
96,000	96,050	7,158	6,825	98,000	98,050	7,314	6,981
96,050	96,100	7,162	6,829	98,050	98,100	7,318	6,985
96,100	96,150	7,165	6,833	98,100	98,150	7,321	6,989
96,150	96,200	7,169	6,837	98,150	98,200	7,325	6,993
96,200	96,250	7,173	6,841	98,200	98,250	7,329	6,997
96,250	96,300	7,177	6,845	98,250	98,300	7,333	7,001
96,300	96,350	7,181	6,849	98,300	98,350	7,337	7,005
96,350	96,400	7,185	6,853	98,350	98,400	7,341	7,009
96,400	96,450	7,189	6,857	98,400	98,450	7,345	7,013
96,450	96,500	7,193	6,861	98,450	98,500	7,349	7,017
96,500	96,550	7,197	6,864	98,500	98,550	7,353	7,020
96,550	96,600	7,201	6,868	98,550	98,600	7,357	7,024
96,600	96,650	7,204	6,872	98,600	98,650	7,360	7,028
96,650	96,700	7,208	6,876	98,650	98,700	7,364	7,032
96,700	96,750	7,212	6,880	98,700	98,750	7,368	7,036
96,750	96,800	7,216	6,884	98,750	98,800	7,372	7,040
96,800	96,850	7,220	6,888	98,800	98,850	7,376	7,044
96,850	96,900	7,224	6,892	98,850	98,900	7,380	7,048
96,900	96,950	7,228	6,896	98,900	98,950	7,384	7,052
96,950	97,000	7,232	6,900	98,950	99,000	7,388	7,056
\$97,000 Your tax is --				\$99,000 Your tax is --			
97,000	97,050	7,236	6,903	99,000	99,050	7,392	7,059
97,050	97,100	7,240	6,907	99,050	99,100	7,396	7,063
97,100	97,150	7,243	6,911	99,100	99,150	7,399	7,067
97,150	97,200	7,247	6,915	99,150	99,200	7,403	7,071
97,200	97,250	7,251	6,919	99,200	99,250	7,407	7,075
97,250	97,300	7,255	6,923	99,250	99,300	7,411	7,079
97,300	97,350	7,259	6,927	99,300	99,350	7,415	7,083
97,350	97,400	7,263	6,931	99,350	99,400	7,419	7,087
97,400	97,450	7,267	6,935	99,400	99,450	7,423	7,091
97,450	97,500	7,271	6,939	99,450	99,500	7,427	7,095
97,500	97,550	7,275	6,942	99,500	99,550	7,431	7,098
97,550	97,600	7,279	6,946	99,550	99,600	7,435	7,102
97,600	97,650	7,282	6,950	99,600	99,650	7,438	7,106
97,650	97,700	7,286	6,954	99,650	99,700	7,442	7,110
97,700	97,750	7,290	6,958	99,700	99,750	7,446	7,114
97,750	97,800	7,294	6,962	99,750	99,800	7,450	7,118
97,800	97,850	7,298	6,966	99,800	99,850	7,454	7,122
97,850	97,900	7,302	6,970	99,850	99,900	7,458	7,126
97,900	97,950	7,306	6,974	99,900	99,950	7,462	7,130
97,950	98,000	7,310	6,978	99,950	100,000	7,466	7,134

*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 \$7,466 plus 7.8% 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 \$7,134 plus 7.8% of the amount over \$100,000.

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