

# IDAHO

2014

## Individual Income Tax

Forms and instructions for:

**Form 40**

Resident

**Form 39R**

Supplemental Schedule (Resident)

**Form 43**

Part-Year or Nonresident

**Form 39NR**

Supplemental Schedule (Part-Year or Nonresident)

For more information:

[tax.idaho.gov](http://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 2014

## **CONFORMITY TO INTERNAL REVENUE CODE (IRC)**

Idaho conforms to the IRC as of January 1, 2014. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

House Bill 600, passed by the 2014 Idaho Legislature, permanently decouples Idaho from federal bonus depreciation.

## **GROCERY CREDIT INCREASES**

The grocery credit is now \$90 per exemption if your taxable income is more than \$1,000 and \$100 per exemption if your taxable income is \$1,000 or less.

## **CHANGE TO IDAHO MEDICAL SAVINGS ACCOUNT**

For taxable years beginning on or after January 1, 2014, the annual contribution to an Idaho medical savings account is increased to \$10,000 (\$20,000 if married filing jointly).

## **NOL (NET OPERATING LOSS) CARRYBACK FOR MARRIED FILING SEPARATELY**

For individuals filing as "married filing separately," the amount of NOL that may be carried back is limited to \$50,000 per individual.

## **DONATIONS**

The Veterans Support Fund has been added to Form 43 as a designated agency for voluntary donations.

## **JOINT AND SEVERAL LIABILITY (INNOCENT SPOUSE RELIEF)**

An individual who has filed a joint return and who has been granted relief from joint and several liability by the IRS will have such relief recognized, granted, and honored for state income tax purposes.



## **SAVE A STAMP – FILE ONLINE!**

### **File your return online to get:**

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

### **To e-file:**

- Visit our website at [tax.idaho.gov](http://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:

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

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

## GENERAL INFORMATION

### INFORMATION AND FORMS

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

- On the Web at [tax.idaho.gov](http://tax.idaho.gov)
- 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. However, if you are filing a federal income tax return only to pay self-employment tax and aren't otherwise required to file a federal income tax return, you aren't required to file an Idaho income tax return.

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include non-taxable Social Security benefits as gross income unless you are married filing a separate return and lived with your spouse at any time during 2014.

#### STATUS

#### GROSS INCOME

##### MARRIED:

- Filing separate returns ..... \$ 3,950
- Filing jointly, both spouses under 65 ..... \$ 20,300
- Filing jointly, one spouse 65 or older ..... \$ 21,500
- Filing jointly, both spouses 65 or older ..... \$ 22,700

##### HEAD OF HOUSEHOLD:

- Under 65 ..... \$ 13,050
- 65 or older ..... \$ 14,600

##### SINGLE:

- Under 65 ..... \$ 10,150
- 65 or older ..... \$ 11,700

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

- Under 65 ..... \$ 16,350
- 65 or older ..... \$ 17,550

### DEPENDENT CLAIMED ON SOMEONE ELSE'S RETURN:

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

- No. You must file a return if any of the following apply:
- Your unearned income was over \$1,000.
  - Your earned income was over \$6,200.
  - Your gross income was more than the larger of:
    - \$1,000, or
    - Your earned income (up to \$5,850) plus \$350.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,750 (\$9,300 if 65 or older and blind).
  - Your unearned income was over \$2,550 (\$4,100 if 65 or older and blind).
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$1,000, or</li> <li>• Your earned income (up to \$5,850) plus \$350.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,550 (\$3,100 if 65 or older and blind.)</li> </ul>

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

- No. You must file a return if any of the following apply:
- Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your unearned income was over \$1,000.
  - Your earned income was over \$6,200.
  - Your gross income was more than the larger of:
    - \$1,000, or
    - Your earned income (up to \$5,850) plus \$350.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,400 (\$8,600 if 65 or older and blind).
  - Your unearned income was over \$2,200 (\$3,400 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes.
  - Your gross income was more than:
 

<u>The larger of:</u>	PLUS	<u>This amount:</u>
<ul style="list-style-type: none"> <li>• \$1,000, or</li> <li>• Your earned income (up to \$5,850) plus \$350.</li> </ul>	}	<ul style="list-style-type: none"> <li>\$1,200 (\$2,400 if 65 or older and blind.)</li> </ul>

### 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.

## GENERAL INFORMATION

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.

### AMENDED RETURNS

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

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

### AMERICAN INDIANS

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

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

### ASSEMBLING THE IDAHO INDIVIDUAL RETURN

Don't staple. To ensure that your tax return is correctly processed, sign the return and include all schedules and other forms in the following order:

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

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

### AUDITS

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

### Federal Audit

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

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

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

### BONUS DEPRECIATION

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

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

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

### COMMUNITY PROPERTY

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

If you divorced during 2014 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 a current year return, the return must be filed by the taxpayer's spouse or personal representative. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.

## GENERAL INFORMATION

If your spouse died in 2014 and you didn't remarry in 2014, you can file a joint return. You can also file a joint return if your spouse died in 2015 before filing a 2014 return. A joint return should show your spouse's 2014 income before death and your income for all of 2014. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, that individual must also sign the return.

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

### ESTIMATED TAX PAYMENTS

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

### EXTENSION OF TIME FOR FILING

If you can't file your Idaho state income taxes by April 15, 2015, you may be eligible to get an automatic six-month extension without filing a form.

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

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

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 15, 2015.

### 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 15, 2015, for the calendar year 2014, 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. An Idaho part-year resident is taxed on all income received while living in Idaho plus any income received from Idaho sources when not living in Idaho. A nonresident of Idaho is taxed only on income from Idaho sources.

### GROSS INCOME

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

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

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

### INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 4% per year (rate effective for 2015.)

### MILITARY PERSONNEL

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

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

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

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

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

If you qualify for this exemption, see the instructions for residency status on page 13 of this booklet and report any Idaho withholding on Form 43, line 65.

### NATIONAL GUARD MEMBERS CALLED TO ACTIVE DUTY IN A COMBAT ZONE

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

## GENERAL INFORMATION

- All tax filing deadlines are extended for at least 180 days after your last day in a combat zone.
- No interest or penalty will accrue for nonpayment of individual income taxes while you 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 website at [tax.idaho.gov](http://tax.idaho.gov), or call us toll free at (800) 972-7660 or 334-7660 in the Boise area.

### Idaho resident on active duty stationed in Idaho

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

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

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

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

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

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

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

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

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

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

### Nonresident on active duty stationed in Idaho

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

### NET OPERATING LOSS (NOL)

A net operating loss incurred in tax years beginning on or after January 1, 2013, will be subtracted in the 20 succeeding taxable years unless an amended return carrying the loss back is filed within one year of the end of the taxable year of the net operating loss that results in the carryback. If an amended return is filed to carry the loss back, the loss is applied to the two preceding taxable years and is limited to a maximum of \$100,000. The requirement to check the box to forgo the carryback of the net operating loss is no longer applicable.

For tax years beginning on or after January 1, 2000, and prior to January 1, 2013, the NOL generally must be carried back to the two preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but no longer than 20 years.

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

### NONRESIDENT ALIENS

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

### PAYMENTS

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

To pay by credit card, debit card, or e-check, visit our website at [tax.idaho.gov](http://tax.idaho.gov), or call toll free at (800) 972-7660 or 334-7660 in the Boise area. A convenience fee is added to all credit/debit card and e-check payments (effective January 1, 2009.)

### PENALTIES

Penalties may be imposed on the tax due as follows:

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

The minimum penalty is \$10.

### RECORDKEEPING

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

You must also keep records related to transactions that result in a carryforward of losses, deductions, or credits to future years until the statute of limitations expires for the return for the last year the carryforward item was claimed.

# GENERAL INFORMATION

## REFUNDS WHEN NOT REQUIRED TO FILE

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

## REFUND SEIZURE

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

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

## ROUNDING

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

## RESIDENCY

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

The following will help you decide:

- You 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 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.
- You are a nonresident if your permanent home is outside of Idaho all year.

## 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 2014.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

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

## SIGNATURES

You must sign your return. Your spouse must also sign if you file a joint return. Returns prepared by a paid preparer must include the name, address, and identification number of that individual. If a taxpayer is deceased or unable to sign the return, an authorized person may sign the return and indicate the relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space. If a taxpayer signs with an "X," this mark must be witnessed.

## TAX PREPARER CONTACT BOX

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

You are also authorizing the paid preparer to:

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

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

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

## TAX YEAR AND ACCOUNTING METHOD

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



# FORM 40

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

## GROCERY CREDIT REFUND ONLY

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

You must complete Form 40 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- Write "NRF" on line 7.
- **Skip** lines 8 through 11.
- Complete line 12a if you or your spouse are age 65 or older.
- **Skip** lines 12b through 30.
- Cross through the \$10 on line 31, Permanent Building Fund, and write "NRF."
- **Skip** lines 32 through 41.
- Enter your grocery credit amount on line 42 using the grocery credit worksheet on page 10 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 43 through 56.
- **Skip** lines 57 through 60.
- Complete the bottom of Form 40 below line 60.

## HEADING

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

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

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

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

## AMENDED RETURN

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

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

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

## NEXT YEAR'S FORMS

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

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2014 and you are filing a joint return, you may claim the exemption for your spouse.

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

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

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

## LINE 7 FEDERAL ADJUSTED GROSS INCOME

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

## TAX COMPUTATION

### LINE 12a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2015, you may consider yourself 65 on December 31, 2014. 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; or
- someone can claim you, or your spouse if filing jointly, as a dependent;

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

## FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income 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.

# FORM 40

If some of your itemized deductions have been phased out on your federal return due to federal adjusted gross income limitations, they must also be phased out on your Idaho return. Use the amount reported on your federal return.

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

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

If you or your spouse are nonresident aliens for federal purposes and aren't from India, your standard deduction is zero. If you 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 2014 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 2014 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, 1950; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,200.
  - Married filing jointly or qualifying widow(er), enter \$12,400.
  - Head of household, enter \$9,100 \_\_\_\_\_
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$650?
  - Yes. Add \$350 to your earned income. Enter the total.
  - No. Enter \$1,000 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1950, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_

5. If born before January 2, 1950, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,200 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 \_\_\_\_\_

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

### LINE 18 EXEMPTIONS

Multiply \$3,950 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 7 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

- \$152,525 Married filing separate return
- \$305,050 Married filing joint return or qualifying widow(er)
- \$254,200 Single
- \$279,650 Head of household

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

### LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the tax tables on page 37. If line 19 is \$100,000 or more, use the schedules on page 47. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

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

## CREDITS

### LINE 22 INCOME TAX PAID TO OTHER STATES

When the same income is taxed by both Idaho and another state, you may be entitled to a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 25.

You may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you. Include a copy of the Form K-1.

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

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

### LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ for transplanting in another individual. Complete Form 39R, Part E and see page 25 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

## FORM 40

### LINE 24 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 35 for specific instructions. Include Form 44.

### OTHER TAXES

#### LINE 27 FUELS TAX DUE

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

#### LINE 28 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report use tax on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record club items, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 6% (.06). If you computed use tax on Form 75, add it to the use tax on other purchases and enter the total on line 28.

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

#### LINE 29 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

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

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

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

#### LINE 31 PERMANENT BUILDING FUND (PBF)

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

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

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

### DONATIONS

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2015 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

#### LINE 33 NONGAME WILDLIFE CONSERVATION FUND

Contributions are used to ensure the conservation of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety

of projects including studies of rare animals in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

#### LINE 34 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit [www.idahochildrenstrustfund.org](http://www.idahochildrenstrustfund.org).

#### LINE 35 SPECIAL OLYMPICS IDAHO

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

#### LINE 36 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND

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

#### LINE 37 AMERICAN RED CROSS OF GREATER IDAHO FUND

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

#### LINE 38 VETERANS SUPPORT FUND

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

FORM 40

LINE 39 IDAHO FOOD BANK FUND

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

LINE 40 OPPORTUNITY SCHOLARSHIP PROGRAM

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

PAYMENTS AND OTHER CREDITS

LINE 42 GROCERY CREDIT

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

The credit is \$90 per exemption if your taxable income on line 19 is more than \$1,000. If your taxable income on line 19 is \$1,000 or less, the credit is \$100 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2014 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

MEMBERS OF THE ARMED FORCES

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

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

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

GROCERY CREDIT WORKSHEET

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

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

- 5. Enter \$100 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$8.33
Number of qualified months X \$8.33
Number of qualified months X \$8.33
Number of qualified months X \$8.33

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

Total credit allowed:

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

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 \$9.17. If qualified for the entire year, enter \$110
If under 65, multiply line 1 by \$7.50. If qualified for the entire year, enter \$90

Spouse (if joint return):

- 3. Number of qualified months
4. If 65 or older, multiply line 3 by \$9.17. If qualified for the entire year, enter \$110
If under 65, multiply line 3 by \$7.50. If qualified for the entire year, enter \$90

Resident dependents claimed on line 6c:

- 5. Enter \$90 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:
Number of qualified months X \$7.50
Number of qualified months X \$7.50
Number of qualified months X \$7.50
Number of qualified months X \$7.50

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

Total credit allowed:

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

## FORM 40

### DONATING YOUR GROCERY CREDIT

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

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 15, 2015.

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

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

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

### LINE 44 FUELS TAX REFUND

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

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

### LINE 45 IDAHO INCOME TAX WITHHELD

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

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

### LINE 46 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2013 return.

### LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

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

### LINE 48 REIMBURSEMENT INCENTIVE ACT CREDIT

Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. A copy of the certificate must be included with the return.

## TAX DUE OR REFUND

### LINE 51 PENALTY AND INTEREST

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

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

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

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

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

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

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

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

**Interest:** Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2015 is 4%.

### LINE 52 TOTAL DUE

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

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

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

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

### LINE 54 REFUND

Enter the amount of your overpayment shown on line 53 that you want refunded to you. Refunds of less than \$1 won't be issued. Refunds can only be issued if a return claiming overpayment of tax is filed within three years after the due date for filing.

## FORM 40

Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

### LINE 55 ESTIMATED TAX

If you are filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2015 tax and won't be refunded.

### LINE 56 DIRECT DEPOSIT

Complete line 56 if you want us to deposit your refund directly into your bank account instead of mailing you a check.

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 56. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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

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

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

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

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

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

The image shows a check from 'Paul Maple' at '123 Main Street, Appleton, ID 18000'. The check is payable to 'JANICE BROWN, Appleton, ID 18000'. The amount is \$1,234.00. At the bottom, the routing number '1250250025' and account number '202020 4466 1234' are shown. Arrows point to these numbers with labels 'ROUTING NUMBER' and 'ACCOUNT NUMBER'.

### AMENDED RETURN ONLY

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

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

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

## FORM 43

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

### GROCERY CREDIT REFUND ONLY

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

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

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

You must complete Form 43 as follows:

- Complete the top of the form through line 6d, exemptions and dependents.
- **Skip** lines 7 through 27.
- Write "**NRF**" on line 28, column A. Leave line 28, column B blank.
- **Skip** lines 29 through 31.
- Complete line 32a if you or your spouse are age 65 or older.
- **Skip** lines 32b through 50.
- Cross through the \$10 on line 51, Permanent Building Fund, and write "NRF."
- **Skip** lines 52 through 61.
- Enter your grocery credit amount on line 62 using the grocery credit worksheet on page 17 for Idaho taxable income of \$1,000 or less.
- Complete applicable lines 63 through 76.

- **Skip** lines 77 through 80.
- Complete the bottom of Form 43, page 1, below line 27.

### HEADING

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

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

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

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

### AMENDED RETURN

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

# FORM 43

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 2014. If you are married and filing a joint return, check the box that applies to your spouse's residency for 2014. 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 must check box 5 and the qualifying spouse must check box 3.

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

## FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2014. If you are married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2014. 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 2014, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you are a military nonresident, indicate your military home of record.

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you are married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2014 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 G. Enter the total number of dependents in the box.

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

## IDAHO INCOME

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

## LINE 7 WAGES, SALARIES, TIPS, ETC.

Enter the total wages, salaries, tips, etc. received for all employment while an Idaho resident or part-year resident and for all work performed in Idaho while a nonresident. If you are a nonresident who works for an employer both in Idaho and outside of Idaho, visit our website at [tax.idaho.gov](http://tax.idaho.gov) to obtain a copy of the publication entitled "Residency Status and Idaho Source Income." This publication will explain how to determine the amount of income that is taxable to Idaho.

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

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

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

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

## LINE 8 TAXABLE INTEREST INCOME

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

- Interest income received while an Idaho resident.
- Business interest income earned from Idaho sources.
- Interest income on installment sales of Idaho property.

NOTE: Don't include interest earned from a personal bank account in Idaho while a nonresident.

## LINE 9 DIVIDEND INCOME

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

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## LINE 10 ALIMONY RECEIVED

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

## LINE 11 BUSINESS INCOME OR LOSS

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

## LINE 12 CAPITAL GAIN OR LOSS

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

## LINE 13 OTHER GAINS OR LOSSES

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

## LINE 14 IRA DISTRIBUTIONS

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

## LINE 15 PENSIONS AND ANNUITIES

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

## LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

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

## LINE 17 FARM INCOME OR LOSS

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

## LINE 18 UNEMPLOYMENT COMPENSATION

From federal Form 1040, line 19; Form 1040A, line 13; or Form 1040EZ, line 3, enter any unemployment compensation received while an Idaho resident or part-year resident. Enter the amount received from the Idaho Department of Labor while a nonresident.

## LINE 19 OTHER INCOME

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

## IDAHO ADJUSTMENTS

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

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

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

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

If you claimed a deduction on federal Form 1040, line 26, 31a, 33, or 34 or on federal Form 1040A, line 18, for moving expenses, 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 expenses, alimony paid, and student loan interest \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on line 22 \_\_\_\_\_

### LINE 23 DEDUCTIONS FOR SELF-EMPLOYED

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

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

### LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

### LINE 25 OTHER DEDUCTIONS

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



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

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

## LINE 28 ADJUSTED GROSS INCOME

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

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

## TAX COMPUTATION

### LINE 32a AGE 65 OR OLDER

If you are 65 or older, check the box for "Yourself." If you are filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2015, you may consider yourself 65 on December 31, 2014. 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; or
- Someone can claim you, or your spouse if filing jointly, as a dependent;

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

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

### FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

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

If some of your itemized deductions have been phased out on your federal return due to federal adjusted gross income limitations, they must also be phased out on your Idaho return. Use the amount reported on your federal return.

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

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

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

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

YOU MUST ITEMIZE if you 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 2014. 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 2014 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, 1950; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,200.
  - Married filing jointly or qualifying widow(er), enter \$12,400.
  - Head of household, enter \$9,100 \_\_\_\_\_
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$650?
  - Yes. Add \$350 to your earned income. Enter the total.
  - No. Enter \$1,000 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1950, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_
5. If born before January 2, 1950, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,200 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 \_\_\_\_\_

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

# FORM 43

## LINE 37 EXEMPTIONS

Multiply \$3,950 by the total number of exemptions entered on line 6d. If Column A, line 28 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

\$152,525 Married filing separate return  
\$305,050 Married filing joint return or qualifying widow(er)  
\$254,200 Single  
\$279,650 Head of household

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

## LINE 39 IDAHO PERCENTAGE

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

## LINE 42 TAX

Enter the tax on this line. If line 41 is less than \$100,000, use the tax tables on page 37. If line 41 is \$100,000 or more, use the schedules on page 47. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

## CREDITS

### LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

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

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

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

### LINE 44 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ for transplanting in another individual. Complete Form 39NR, Part E and see page 33 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

### LINE 45 TOTAL BUSINESS INCOME TAX CREDITS

Enter the total allowed business income tax credits from Form 44, Part I, line 12. See page 35 for specific instructions. Include Form 44.

## OTHER TAXES

### LINE 47 FUELS TAX DUE

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel

in licensed vehicles or aircraft, fuels tax is due. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

### LINE 48 SALES/USE TAX DUE

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

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

### LINE 49 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you 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 36 for specific instructions. Include Form 44.

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

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

### LINE 51 PERMANENT BUILDING FUND (PBF)

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

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

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

## DONATIONS

The donations on lines 53 through 60 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2015 income tax return. If you have questions regarding your donation(s), you may contact the agencies listed.

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

### LINE 53 VETERANS SUPPORT FUND

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

### LINE 54 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program

is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit [www.boardofed.idaho.gov/scholarship/opportunity.asp](http://www.boardofed.idaho.gov/scholarship/opportunity.asp).

**LINE 55 IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND**

Contributions are used to assist military reservists and their families in order to promote the overall readiness for them to support our state and federal missions. The Idaho Guard and Reserve Family Support Fund (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 56 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO**

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit [www.idahochildrenstrustfund.org](http://www.idahochildrenstrustfund.org).

**LINE 57 SPECIAL OLYMPICS IDAHO**

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

**LINE 58 NONGAME WILDLIFE CONSERVATION FUND**

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

**LINE 59 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 60 IDAHO FOODBANK FUND**

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

**PAYMENTS AND OTHER CREDITS**

**LINE 62 GROCERY CREDIT**

Nonresidents don't qualify for this credit.

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

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

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

The credit is \$90 per exemption if your taxable income on line 41 is more than \$1,000. If your taxable income on line 41 is \$1,000 or less, the credit is \$100 per exemption.

You may claim an additional \$20 if you are age 65 or older on December 31, 2014 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet that corresponds to your Idaho taxable income, line 41. Enter the total computed grocery credit on line 62, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 62.

**GROCERY CREDIT WORKSHEET**

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

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

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

Number of qualified months _____	X \$8.33	.....	_____
Number of qualified months _____	X \$8.33	.....	_____
Number of qualified months _____	X \$8.33	.....	_____
Number of qualified months _____	X \$8.33	.....	_____

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5 .....

7. Enter tax. Line 42 less line 43 .....

8. Enter the smaller of line 6 or line 7 here and on line 62, Computed Amount .....

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

### 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 \$9.17. If under 65, multiply line 1 by \$7.50 .....

Spouse (if joint return):

3. Number of qualified months .....

4. If 65 or older, multiply line 3 by \$9.17. If under 65, multiply line 3 by \$7.50 .....

Resident dependents claimed on line 6c:

5. Enter \$90 for each dependent who qualifies for the entire year. If they qualify for only part year, compute as follows:

Number of qualified months \_\_\_\_\_ X \$7.50 .....

Number of qualified months \_\_\_\_\_ X \$7.50 .....

Number of qualified months \_\_\_\_\_ X \$7.50 .....

Number of qualified months \_\_\_\_\_ X \$7.50 .....

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5 .....

7. Enter tax. Line 42 less line 43 .....

8. Enter the smaller of line 6 or line 7 here and on line 62, Computed Amount .....

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

### MEMBERS OF THE ARMED FORCES

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

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

### DONATING YOUR GROCERY CREDIT

You may donate your entire grocery credit to the Cooperative Welfare Fund. The election is made by checking the box on line 62 and entering zero (0) in the column for line 62. The election is irrevocable and may not be changed on an amended return.

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at tax.idaho.gov. The refund claim is due on or before April 15, 2015.

### LINE 63 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

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

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

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

### LINE 64 FUELS TAX REFUND

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

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

### LINE 65 IDAHO INCOME TAX WITHHELD

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

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

### LINE 66 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2013 return.

### LINE 67 PASS-THROUGH INCOME TAX WITHHELD/PAID BY ENTITY

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

### LINE 68 REIMBURSEMENT INCENTIVE ACT CREDIT

Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. A copy of the certificate must be included with the return.

## TAX DUE OR REFUND

### LINE 71 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:

# FORM 43

- 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 the 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 70, from the original due date until paid. The rate for 2015 is 4%.

## LINE 72 TOTAL DUE

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

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

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

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

## LINE 74 REFUND

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

## LINE 75 ESTIMATED TAX

If you are filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2015 tax and won't be refunded.

## LINE 76 DIRECT DEPOSIT

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

If your refund is being forwarded from a United States financial institution to a financial institution or financial agency located outside of the United States, check the box on line 76. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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

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

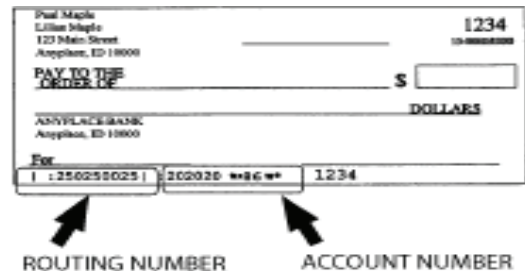
**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

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

**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.



## AMENDED RETURN ONLY

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

## LINE 77 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 72 is greater than zero, enter this amount on line 77. The amount from line 72 should be entered as a positive amount.

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

# FORM 39R

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

## PART A. ADDITIONS

### LINE 1 FEDERAL NET OPERATING LOSS (NOL) CARRYOVER

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

### LINE 2 CAPITAL LOSS CARRYOVER

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

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

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

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

This includes your distributive share of interest and dividends not taxable under the IRC from Form ID K-1, Part B, line 3. However, don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part B, line 5, or the expenses relating to Idaho municipal securities reported on Form ID K-1, Part B, line 7b.

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

### LINE 5 BONUS DEPRECIATION

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

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

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

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

### LINE 6 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

#### PARTNER AND SHAREHOLDER ADDITIONS

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

#### IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

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

#### NON-IDAHO PASSIVE LOSSES

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

## PART B. SUBTRACTIONS

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

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

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

Enter the total of the NOL carryover and carryback amounts.

### LINE 2 STATE INCOME TAX REFUND

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

# FORM 39R

Association (GNMA) isn't paid by the U.S. Government and is subject to Idaho income tax.

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

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

## LINE 4 ENERGY EFFICIENCY UPGRADE

To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002. Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately stated, in which case the cost of the insulating material alone qualifies.
- Windows that replace less efficient existing windows.
- Storm windows
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

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

Storm doors no longer qualify for this deduction.

## LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

Qualifying devices include:

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

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

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

## LINES 5a - 5d

Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2011, complete line 5d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 5e can't be more than \$5,000.

## LINE 6 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2014. Don't include amounts paid by your employer or excluded from taxable income \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, or \$6,000 for more than one child or dependent, cared for during the year \_\_\_\_\_
3. Enter excluded benefits from Part III of Form 2441 \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction \_\_\_\_\_
5. Enter your earned income \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 \_\_\_\_\_
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39R, Part B, line 6 \_\_\_\_\_

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

## LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS

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

Exempt payments from the Railroad Retirement Board include:

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

Enter the taxable amount of Social Security benefits 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

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

The Idaho Retirement Benefit Deduction has a two part qualification.

# FORM 39R

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

The following individuals are classified as disabled:

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

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

## Part Two - Qualified Retirement Benefits

You must meet the requirements in Part One AND your qualified retirement benefits must be one of the following:

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

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

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

The maximum amounts that may be deducted for 2014 are:

Married filing jointly:

- age 65 or older ..... \$47,556
- age 62 or older and disabled ..... \$47,556

Single:

- age 65 or older ..... \$31,704
- age 62 or older and disabled ..... \$31,704

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

## LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

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

## LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

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

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

Complete Idaho Form CG to compute your capital gains deduction.

## LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

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

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 some of the expenses incurred in the adoption. You may claim legal and medical expenses incurred up to a maximum of \$3,000 per adoption.



## FORM 39R

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

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

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

### LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with 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](http://idsaves.org) or by calling (866) 433-2533.

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

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

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

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

Developmental disability means a chronic disability that:

1. Is attributable to an impairment such as:
  - Intellectual disability
  - Cerebral palsy
  - Epilepsy
  - Autism
  - Other condition found to be closely related to, or similar to, one of these impairments; and
2. Results in substantial functional limitation in three or more of the following areas of life activity:
  - Self-care
  - Receptive and expressive language
  - Learning
  - Mobility

- Self-direction
- Capacity for independent living
- Economic self-sufficiency; and

3. Reflects the need for a combination and sequence of special, interdisciplinary or generic care, treatment, or other services which are of lifelong or extended duration and individually planned and coordinated.

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

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

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

### LINE 16 IDAHO LOTTERY WINNINGS

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

### LINE 17 INCOME EARNED ON A RESERVATION BY AN AMERICAN INDIAN

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

### LINE 18 HEALTH INSURANCE PREMIUMS

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

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

### IDAHO MEDICAL SAVINGS ACCOUNT

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

### SALARY REDUCTION PLANS

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

### BUSINESS DEDUCTIONS

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

# FORM 39R

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

The following worksheet shows how the federal limitation affects the amount of health insurance costs deductible for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

## HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

## LINE 19 LONG-TERM CARE INSURANCE

You may deduct the amount you paid in premiums for qualified long-term care insurance that isn't otherwise deducted or accounted for. If you claimed a deduction for long-term care

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

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

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

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

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

## LINE 20 WORKERS' COMPENSATION INSURANCE

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

## LINE 21 BONUS DEPRECIATION

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

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 5.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 8.

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

## LINE 22 OTHER SUBTRACTIONS

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

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

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

# FORM 39R

## PART C. RETIREMENT BENEFITS DEDUCTION

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

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

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

## PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

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

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

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

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

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

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income since Idaho doesn't tax this interest.

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

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

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

**LINE 6** Enter the other state's tax due from its tax table or rate schedule less its income tax credits. If your income derived in

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

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

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

### LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

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

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

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

A qualified educational entity includes:

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

### LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

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

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

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

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House, Coeur d'Alene
- The Arc, Inc., Boise

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

The following are the qualified centers for independent living:

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

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

A living taxpayer who donates (or whose dependent donates) a qualified organ for transplanting in another individual may be able to claim a credit for expenses related to the donation.

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

- The amount of live organ donation expenses paid by the taxpayer during the taxable year, or
- Five thousand dollars (\$5,000).

Any unused credit may be carried over for five years.

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. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

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

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

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

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

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

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

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

# FORM 39NR

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

### PART A. ADDITIONS

#### LINE 1 NON-IDAHO STATE AND LOCAL BOND INTEREST

Column A: Enter the amount of interest and dividends, less the related expenses, you received from municipal bonds of other state governments, including their counties or cities, or from obligations of any foreign country. This income isn't taxed on your federal return. Include any amount passed through to you from Form ID K-1, Part B, line 3.

Column B: Enter the amount in Column A earned while an Idaho resident or part-year resident. This includes your apportioned share passed through from S corporations, partnerships, trusts, and estates from Form ID K-1, Part B, line 3. Your apportioned share is usually the amount from Form ID K-1, Part B, line 3 multiplied by the percentage shown on Form ID K-1, Part A, line 2.

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

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

#### LINE 2 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

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

#### LINE 3 BONUS DEPRECIATION

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

# FORM 39NR

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24.

Include on this line your distributive share of bonus depreciation from Form ID K-1, Part B, line 2.

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

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

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

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

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

## LINE 4 OTHER ADDITIONS

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

	<u>Column A</u>	<u>Column B</u>
1. Federal net operating loss .....		
2. Capital loss carryforward .....		
3. Retirement plan lump-sum distributions .....		
4. Partner and shareholder Idaho additions .....		
5. Idaho medical savings account withdrawals .....		
6. Non-Idaho passive losses incurred before taxpayer was Idaho resident .....		
7. Total. Add lines 1 through 5. Enter these amounts in the appropriate columns on line 4 of Form 39NR .....		

## FEDERAL NET OPERATING LOSS (NOL)

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

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

## CAPITAL LOSS CARRYFORWARD

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

**Column B:** Make no entry in Column B.

## RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

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

## PARTNER AND SHAREHOLDER IDAHO ADDITIONS

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

**Column B:** Include your apportioned share of other additions from Form ID K-1, Part B, line 4. Your apportioned share is usually the amount of the other additions included on Form ID K-1, Part B, line 4 multiplied by the percentage shown on Form ID K-1, Part A, line 2.

## IDAHO MEDICAL SAVINGS ACCOUNT WITHDRAWALS

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

If you make a withdrawal that 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 71 and check the box for an ineligible withdrawal.

## PART B. SUBTRACTIONS

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

**Columns A and B:** Enter the Idaho NOL carryover. Include Form 56 or a schedule showing the application of the loss. Don't include losses from sources that weren't taxable by Idaho or that were incurred before becoming a resident or part-year resident.

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

Enter the total of the NOL carryover and carryback amounts on line 1.

### LINE 2 STATE INCOME TAX REFUND

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

### LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

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

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

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

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

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

**Column B:** Enter on this line the interest and related expenses included as part of Form 43, line 27, Idaho Adjusted Gross income. This includes your apportioned share of interest from Form ID K-1, Part B, line 6 less expenses relating to U.S. interest on Form ID K-1, Part B, line 7. Your apportioned share is usually the amount of the U.S. interest included on Form ID K-1, Part B, line 6 multiplied by the percentage shown on Form ID K-1, Part A, line 2.

### 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 2014. Don't include amounts paid by your employer ..... \_\_\_\_\_
2. Enter \$3,000 for one child or dependent, or \$6,000 for more than one child or dependent, cared for during the year ..... \_\_\_\_\_
3. Enter excluded benefits from Part III, Form 2441 ..... \_\_\_\_\_
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... \_\_\_\_\_
5. Enter your earned income ..... \_\_\_\_\_
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... \_\_\_\_\_
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A..... \_\_\_\_\_
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources ..... \_\_\_\_\_
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... \_\_\_\_\_
10. Divide line 8 by line 9. (Can't exceed 100%) ..... \_\_\_\_\_%
11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ... \_\_\_\_\_

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

### LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS

Idaho doesn't tax Social Security 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 more than one-half of the taxpayer's gross income is 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.

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

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the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 7.

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

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

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

You may contribute up to \$4,000 (\$8,000 if married filing a joint return) per year to a qualified Idaho college savings program and deduct the contribution. The account must be established with 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](http://idsaves.org) or by calling (866) 433-2533.

## LINE 10 ADOPTION EXPENSES

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

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

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

Developmental disability means a chronic disability which:

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

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

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

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

## LINE 12 IDAHO LOTTERY WINNINGS

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

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

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

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

## LINE 14 WORKERS' COMPENSATION INSURANCE

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

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

## LINE 15 PARTNERS AND SHAREHOLDERS

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

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Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part B, line 11. Your apportioned share is usually the amount of the other subtraction included on Form ID K-1, Part B, line 11 multiplied by the percentage shown on Form ID K-1, Part A, line 2.

## LINE 16 ENERGY EFFICIENCY UPGRADE

Columns A and B: To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002. Energy efficiency upgrades means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year in which the improvement is made.

Energy efficiency upgrades include:

- Insulation that is added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is separately stated, in which case the cost of the insulating material alone qualifies.
- Windows that replace less efficient existing windows.
- Storm windows
- Weather stripping and caulking.
- Duct sealing and insulation. Duct sealing requires mechanical fastening of joints and mastic sealant.

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

Storm doors no longer qualify for this deduction.

## LINE 17 TECHNOLOGICAL EQUIPMENT DONATION

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

Columns A and B: Include your distributive share from Form ID K-1, Part B, line 10. The deduction from a pass-through entity may not exceed the amount of pass-through income less deductions of the entity making the contribution.

## LINE 18 HEALTH INSURANCE PREMIUMS

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

The following worksheet shows how the federal limitation affects the amount of health insurance costs deductible for Idaho purposes.

If you aren't itemizing deductions for Idaho, skip lines 1-6 and enter zeros on lines 8, 12, and 13.

## HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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



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

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

## LINE 19 LONG-TERM CARE INSURANCE

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

Qualified long-term care insurance includes any insurance policy that provides coverage for at least 12 consecutive months for yourself, your spouse, or your dependents for one or more necessary diagnostic, preventive, therapeutic, rehabilitative, maintenance, or personal care services, provided in a setting other than an acute care unit of a hospital. Group and individual annuities and life insurance policies that provide directly or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based upon cognitive impairment or loss of functional capacity.

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

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

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

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

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

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

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

Qualifying devices include:

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

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

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

**LINES 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2011, complete line 20d. Enter the type of device and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than \$5,000.

## LINE 22 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

The Idaho Retirement Benefit Deduction has a two part qualification.

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

The following individuals are classified as disabled:

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

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

### Part Two - Qualified Retirement Benefits

You must meet the requirements in Part One AND your qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS). 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.

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

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

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

The maximum amounts that may be deducted for 2014 are:

Married filing jointly:

- age 65 or older ..... \$47,556
- age 62 or older and disabled ..... \$47,556

Single:

- age 65 or older ..... \$31,704
- age 62 or older and disabled ..... \$31,704

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

**LINE 22a** Enter \$47,556 or \$31,704, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

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

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

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

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

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

## LINE 23 NONRESIDENT MILITARY PAY

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

## LINE 24 BONUS DEPRECIATION

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

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed.
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts.
- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3.

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

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

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

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

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

Column B: Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Part B, line 8. Your apportioned share is usually the amount of the bonus depreciation included on Form ID K-1, Part B, line 8 multiplied by the percentage shown on Form ID K-1, Part A, line 2, which was included as part of Form 43, line 27, Idaho Adjusted Gross Income.

## LINE 25 OTHER SUBTRACTIONS

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

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

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

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

### NONRESIDENTS DON'T QUALIFY FOR THIS CREDIT.

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

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

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

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

**LINE 1** Enter your Idaho adjusted income from Form 43, line 31, Column B, if you reported the double taxed income on an individual income tax return in the other state. However, if the double taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho doesn't tax this interest.

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

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

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

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

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

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

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

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

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

Use this section to compute the credit. You must include a copy of the other state's income tax return and Idaho Form 39NR with your income tax return. If your S corporation or partnership paid income tax to another state, include a copy of Form ID K-1 or

the schedule you received from the partnership or S corporation that paid the tax. If credit applies to more than one state, use a separate Form 39NR for each state.

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

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

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

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

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income as Idaho doesn't tax this interest.

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

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

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

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

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

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

### LINE 1 CREDIT FOR CONTRIBUTIONS TO IDAHO EDUCATIONAL ENTITIES

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

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

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- The tax on Form 43, line 42 less the amount on Form 43, line 43.

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

A qualified educational entity includes:

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

### LINE 2 CREDIT FOR CONTRIBUTIONS TO IDAHO YOUTH AND REHABILITATION FACILITIES

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

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

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

The qualified youth or rehabilitation facilities and their foundations are:

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

- Walker Center, Gooding
- Western Idaho Training Co., Inc., Caldwell
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

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

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

A living taxpayer who donates (or whose dependent donates) a qualified organ for transplanting in another individual may be able to claim a credit for expenses related to the donation.

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

- The amount of live organ donation expenses paid by the taxpayer during the taxable year, or
- Five thousand dollars (\$5,000).

Any unused credit may be carried over for five years.

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. The expenses must be directly related to the live organ donation by the taxpayer or a dependent of the taxpayer.

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

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

You may claim this credit if your gross income is less than the filing requirement (see page 2). File Form 43 and include Form 39NR with your return. Only residents, including Idaho residents on active military duty outside Idaho, may claim this credit.

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

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

**LINE 4** Enter the total on Form 43, line 63.

# FORM 44

## IDAHO BUSINESS INCOME TAX CREDITS AND CREDIT RECAPTURE

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

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

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

### PART I. BUSINESS INCOME TAX CREDITS

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

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

- Broadband equipment investment credit
- Incentive investment tax credit

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

#### LINE 1 INVESTMENT TAX CREDIT (ITC)

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

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

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

#### LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POSTCONSUMER WASTE

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

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

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

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

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

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

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

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

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

#### LINE 3 PROMOTER-SPONSORED EVENT CREDIT

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

**Credit Allowed:** Enter the smaller of:

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

#### LINE 4 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees.

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

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

#### LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

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

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

#### LINE 6 BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

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

#### LINE 7 INCENTIVE INVESTMENT TAX CREDIT

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

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

# FORM 44

**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

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

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

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

## PART II. TAX FROM RECAPTURE OF INCOME TAX CREDITS

### LINE 1 TAX FROM RECAPTURE OF INVESTMENT TAX CREDIT

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

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

### LINE 2 TAX FROM RECAPTURE OF BROADBAND EQUIPMENT INVESTMENT CREDIT

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

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

### LINE 3 TAX FROM RECAPTURE OF SMALL EMPLOYER INVESTMENT TAX CREDIT

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

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

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

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

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

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

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

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

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

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

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

### LINE 6 TAX FROM RECAPTURE OF BIOFUEL INFRASTRUCTURE INVESTMENT TAX CREDIT

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

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

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

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

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

# TAX TABLES

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

If your taxable income is \$100,000 or more, use the Tax Rate Schedules on page 48.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19, or Form 43, line 41, is \$25,360. First, they find the \$25,350 - \$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,385. 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	1,628	1,381
25,350	25,400	1,631	1,385
25,400	25,450	1,635	1,388

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b> Your tax is --				<b>\$2,000</b> Your tax is --				<b>\$4,000</b> Your tax is --			
0	50	0	0	2,000	2,050	44	32	4,000	4,050	122	88
50	100	1	1	2,050	2,100	46	33	4,050	4,100	124	90
100	150	2	2	2,100	2,150	48	34	4,100	4,150	126	91
150	200	3	3	2,150	2,200	50	35	4,150	4,200	128	93
200	250	4	4	2,200	2,250	52	36	4,200	4,250	130	95
250	300	4	4	2,250	2,300	53	36	4,250	4,300	132	97
300	350	5	5	2,300	2,350	55	37	4,300	4,350	135	99
350	400	6	6	2,350	2,400	57	38	4,350	4,400	137	100
400	450	7	7	2,400	2,450	59	39	4,400	4,450	140	102
450	500	8	8	2,450	2,500	61	40	4,450	4,500	142	104
500	550	8	8	2,500	2,550	62	40	4,500	4,550	145	106
550	600	9	9	2,550	2,600	64	41	4,550	4,600	148	108
600	650	10	10	2,600	2,650	66	42	4,600	4,650	150	109
650	700	11	11	2,650	2,700	68	43	4,650	4,700	153	111
700	750	12	12	2,700	2,750	70	44	4,700	4,750	155	113
750	800	12	12	2,750	2,800	71	44	4,750	4,800	158	115
800	850	13	13	2,800	2,850	73	45	4,800	4,850	160	117
850	900	14	14	2,850	2,900	75	46	4,850	4,900	163	118
900	950	15	15	2,900	2,950	77	48	4,900	4,950	165	120
950	1,000	16	16	2,950	3,000	79	50	4,950	5,000	168	122
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	81	52	5,000	5,050	171	124
1,050	1,100	17	17	3,050	3,100	83	54	5,050	5,100	173	126
1,100	1,150	18	18	3,100	3,150	85	55	5,100	5,150	176	127
1,150	1,200	19	19	3,150	3,200	87	57	5,150	5,200	178	129
1,200	1,250	20	20	3,200	3,250	89	59	5,200	5,250	181	131
1,250	1,300	20	20	3,250	3,300	91	61	5,250	5,300	183	133
1,300	1,350	21	21	3,300	3,350	93	63	5,300	5,350	186	135
1,350	1,400	22	22	3,350	3,400	95	64	5,350	5,400	188	136
1,400	1,450	23	23	3,400	3,450	98	66	5,400	5,450	191	138
1,450	1,500	25	24	3,450	3,500	100	68	5,450	5,500	193	140
1,500	1,550	26	24	3,500	3,550	102	70	5,500	5,550	196	142
1,550	1,600	28	25	3,550	3,600	104	72	5,550	5,600	199	144
1,600	1,650	30	26	3,600	3,650	106	73	5,600	5,650	201	145
1,650	1,700	32	27	3,650	3,700	108	75	5,650	5,700	204	147
1,700	1,750	34	28	3,700	3,750	110	77	5,700	5,750	206	149
1,750	1,800	35	28	3,750	3,800	112	79	5,750	5,800	209	151
1,800	1,850	37	29	3,800	3,850	114	81	5,800	5,850	212	153
1,850	1,900	39	30	3,850	3,900	116	82	5,850	5,900	215	155
1,900	1,950	41	31	3,900	3,950	118	84	5,900	5,950	219	157
1,950	2,000	43	32	3,950	4,000	120	86	5,950	6,000	222	159

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b>		Your tax is --		<b>\$9,000</b>		Your tax is --		<b>\$12,000</b>		Your tax is --	
6,000	6,050	225	161	9,000	9,050	426	289	12,000	12,050	643	448
6,050	6,100	228	163	9,050	9,100	430	291	12,050	12,100	647	451
6,100	6,150	231	165	9,100	9,150	434	294	12,100	12,150	651	454
6,150	6,200	234	167	9,150	9,200	437	296	12,150	12,200	654	457
6,200	6,250	237	169	9,200	9,250	441	299	12,200	12,250	658	460
6,250	6,300	240	172	9,250	9,300	444	302	12,250	12,300	662	463
6,300	6,350	243	174	9,300	9,350	448	304	12,300	12,350	666	466
6,350	6,400	246	176	9,350	9,400	451	307	12,350	12,400	669	469
6,400	6,450	249	178	9,400	9,450	455	309	12,400	12,450	673	472
6,450	6,500	252	180	9,450	9,500	458	312	12,450	12,500	677	475
6,500	6,550	255	182	9,500	9,550	462	314	12,500	12,550	680	478
6,550	6,600	258	184	9,550	9,600	465	317	12,550	12,600	684	481
6,600	6,650	261	186	9,600	9,650	469	319	12,600	12,650	688	484
6,650	6,700	264	188	9,650	9,700	473	322	12,650	12,700	691	487
6,700	6,750	267	190	9,700	9,750	476	324	12,700	12,750	695	490
6,750	6,800	270	192	9,750	9,800	480	327	12,750	12,800	699	493
6,800	6,850	273	194	9,800	9,850	483	330	12,800	12,850	703	497
6,850	6,900	276	196	9,850	9,900	487	332	12,850	12,900	706	500
6,900	6,950	280	198	9,900	9,950	490	335	12,900	12,950	710	503
6,950	7,000	283	200	9,950	10,000	494	337	12,950	13,000	714	506
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	286	202	10,000	10,050	497	340	13,000	13,050	717	509
7,050	7,100	289	204	10,050	10,100	501	342	13,050	13,100	721	512
7,100	7,150	292	206	10,100	10,150	505	345	13,100	13,150	725	515
7,150	7,200	295	208	10,150	10,200	508	347	13,150	13,200	728	518
7,200	7,250	299	210	10,200	10,250	512	350	13,200	13,250	732	521
7,250	7,300	302	213	10,250	10,300	515	353	13,250	13,300	736	524
7,300	7,350	306	215	10,300	10,350	519	355	13,300	13,350	740	527
7,350	7,400	309	217	10,350	10,400	522	358	13,350	13,400	743	530
7,400	7,450	313	219	10,400	10,450	526	360	13,400	13,450	747	533
7,450	7,500	316	221	10,450	10,500	529	363	13,450	13,500	751	536
7,500	7,550	320	223	10,500	10,550	533	365	13,500	13,550	754	539
7,550	7,600	323	225	10,550	10,600	536	368	13,550	13,600	758	542
7,600	7,650	327	227	10,600	10,650	540	370	13,600	13,650	762	545
7,650	7,700	331	229	10,650	10,700	544	373	13,650	13,700	765	548
7,700	7,750	334	231	10,700	10,750	547	375	13,700	13,750	769	551
7,750	7,800	338	233	10,750	10,800	551	378	13,750	13,800	773	554
7,800	7,850	341	235	10,800	10,850	555	381	13,800	13,850	777	558
7,850	7,900	345	237	10,850	10,900	558	383	13,850	13,900	780	561
7,900	7,950	348	239	10,900	10,950	562	386	13,900	13,950	784	564
7,950	8,000	352	241	10,950	11,000	566	388	13,950	14,000	788	567
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	355	243	11,000	11,050	569	391	14,000	14,050	791	570
8,050	8,100	359	245	11,050	11,100	573	393	14,050	14,100	795	573
8,100	8,150	363	247	11,100	11,150	577	396	14,100	14,150	799	576
8,150	8,200	366	249	11,150	11,200	580	398	14,150	14,200	802	579
8,200	8,250	370	251	11,200	11,250	584	401	14,200	14,250	806	582
8,250	8,300	373	254	11,250	11,300	588	404	14,250	14,300	810	585
8,300	8,350	377	256	11,300	11,350	592	406	14,300	14,350	814	588
8,350	8,400	380	258	11,350	11,400	595	409	14,350	14,400	817	592
8,400	8,450	384	260	11,400	11,450	599	411	14,400	14,450	821	595
8,450	8,500	387	262	11,450	11,500	603	414	14,450	14,500	825	599
8,500	8,550	391	264	11,500	11,550	606	417	14,500	14,550	828	603
8,550	8,600	394	266	11,550	11,600	610	420	14,550	14,600	832	606
8,600	8,650	398	268	11,600	11,650	614	423	14,600	14,650	836	610
8,650	8,700	402	271	11,650	11,700	617	426	14,650	14,700	839	613
8,700	8,750	405	273	11,700	11,750	621	429	14,700	14,750	843	617
8,750	8,800	409	276	11,750	11,800	625	432	14,750	14,800	847	620
8,800	8,850	412	279	11,800	11,850	629	436	14,800	14,850	851	624
8,850	8,900	416	281	11,850	11,900	632	439	14,850	14,900	854	627
8,900	8,950	419	284	11,900	11,950	636	442	14,900	14,950	858	631
8,950	9,000	423	286	11,950	12,000	640	445	14,950	15,000	862	635

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



Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$15,000</b>		Your tax is --		<b>\$18,000</b>		Your tax is --		<b>\$21,000</b>		Your tax is --	
15,000	15,050	865	638	18,000	18,050	1,087	851	21,000	21,050	1,309	1,064
15,050	15,100	869	642	18,050	18,100	1,091	855	21,050	21,100	1,313	1,068
15,100	15,150	873	645	18,100	18,150	1,095	858	21,100	21,150	1,317	1,071
15,150	15,200	876	649	18,150	18,200	1,098	862	21,150	21,200	1,320	1,075
15,200	15,250	880	652	18,200	18,250	1,102	865	21,200	21,250	1,324	1,078
15,250	15,300	884	656	18,250	18,300	1,106	869	21,250	21,300	1,328	1,082
15,300	15,350	888	659	18,300	18,350	1,110	872	21,300	21,350	1,332	1,085
15,350	15,400	891	663	18,350	18,400	1,113	876	21,350	21,400	1,335	1,089
15,400	15,450	895	666	18,400	18,450	1,117	879	21,400	21,450	1,339	1,092
15,450	15,500	899	670	18,450	18,500	1,121	883	21,450	21,500	1,343	1,096
15,500	15,550	902	674	18,500	18,550	1,124	887	21,500	21,550	1,346	1,100
15,550	15,600	906	677	18,550	18,600	1,128	890	21,550	21,600	1,350	1,103
15,600	15,650	910	681	18,600	18,650	1,132	894	21,600	21,650	1,354	1,107
15,650	15,700	913	684	18,650	18,700	1,135	897	21,650	21,700	1,357	1,111
15,700	15,750	917	688	18,700	18,750	1,139	901	21,700	21,750	1,361	1,115
15,750	15,800	921	691	18,750	18,800	1,143	904	21,750	21,800	1,365	1,118
15,800	15,850	925	695	18,800	18,850	1,147	908	21,800	21,850	1,369	1,122
15,850	15,900	928	698	18,850	18,900	1,150	911	21,850	21,900	1,372	1,126
15,900	15,950	932	702	18,900	18,950	1,154	915	21,900	21,950	1,376	1,129
15,950	16,000	936	706	18,950	19,000	1,158	919	21,950	22,000	1,380	1,133
<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
16,000	16,050	939	709	19,000	19,050	1,161	922	22,000	22,050	1,383	1,137
16,050	16,100	943	713	19,050	19,100	1,165	926	22,050	22,100	1,387	1,140
16,100	16,150	947	716	19,100	19,150	1,169	929	22,100	22,150	1,391	1,144
16,150	16,200	950	720	19,150	19,200	1,172	933	22,150	22,200	1,394	1,148
16,200	16,250	954	723	19,200	19,250	1,176	936	22,200	22,250	1,398	1,152
16,250	16,300	958	727	19,250	19,300	1,180	940	22,250	22,300	1,402	1,155
16,300	16,350	962	730	19,300	19,350	1,184	943	22,300	22,350	1,406	1,159
16,350	16,400	965	734	19,350	19,400	1,187	947	22,350	22,400	1,409	1,163
16,400	16,450	969	737	19,400	19,450	1,191	950	22,400	22,450	1,413	1,166
16,450	16,500	973	741	19,450	19,500	1,195	954	22,450	22,500	1,417	1,170
16,500	16,550	976	745	19,500	19,550	1,198	958	22,500	22,550	1,420	1,174
16,550	16,600	980	748	19,550	19,600	1,202	961	22,550	22,600	1,424	1,177
16,600	16,650	984	752	19,600	19,650	1,206	965	22,600	22,650	1,428	1,181
16,650	16,700	987	755	19,650	19,700	1,209	968	22,650	22,700	1,431	1,185
16,700	16,750	991	759	19,700	19,750	1,213	972	22,700	22,750	1,435	1,189
16,750	16,800	995	762	19,750	19,800	1,217	975	22,750	22,800	1,439	1,192
16,800	16,850	999	766	19,800	19,850	1,221	979	22,800	22,850	1,443	1,196
16,850	16,900	1,002	769	19,850	19,900	1,224	982	22,850	22,900	1,446	1,200
16,900	16,950	1,006	773	19,900	19,950	1,228	986	22,900	22,950	1,450	1,203
16,950	17,000	1,010	777	19,950	20,000	1,232	990	22,950	23,000	1,454	1,207
<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
17,000	17,050	1,013	780	20,000	20,050	1,235	993	23,000	23,050	1,457	1,211
17,050	17,100	1,017	784	20,050	20,100	1,239	997	23,050	23,100	1,461	1,214
17,100	17,150	1,021	787	20,100	20,150	1,243	1,000	23,100	23,150	1,465	1,218
17,150	17,200	1,024	791	20,150	20,200	1,246	1,004	23,150	23,200	1,468	1,222
17,200	17,250	1,028	794	20,200	20,250	1,250	1,007	23,200	23,250	1,472	1,226
17,250	17,300	1,032	798	20,250	20,300	1,254	1,011	23,250	23,300	1,476	1,229
17,300	17,350	1,036	801	20,300	20,350	1,258	1,014	23,300	23,350	1,480	1,233
17,350	17,400	1,039	805	20,350	20,400	1,261	1,018	23,350	23,400	1,483	1,237
17,400	17,450	1,043	808	20,400	20,450	1,265	1,021	23,400	23,450	1,487	1,240
17,450	17,500	1,047	812	20,450	20,500	1,269	1,025	23,450	23,500	1,491	1,244
17,500	17,550	1,050	816	20,500	20,550	1,272	1,029	23,500	23,550	1,494	1,248
17,550	17,600	1,054	819	20,550	20,600	1,276	1,032	23,550	23,600	1,498	1,251
17,600	17,650	1,058	823	20,600	20,650	1,280	1,036	23,600	23,650	1,502	1,255
17,650	17,700	1,061	826	20,650	20,700	1,283	1,039	23,650	23,700	1,505	1,259
17,700	17,750	1,065	830	20,700	20,750	1,287	1,043	23,700	23,750	1,509	1,263
17,750	17,800	1,069	833	20,750	20,800	1,291	1,046	23,750	23,800	1,513	1,266
17,800	17,850	1,073	837	20,800	20,850	1,295	1,050	23,800	23,850	1,517	1,270
17,850	17,900	1,076	840	20,850	20,900	1,298	1,053	23,850	23,900	1,520	1,274
17,900	17,950	1,080	844	20,900	20,950	1,302	1,057	23,900	23,950	1,524	1,277
17,950	18,000	1,084	848	20,950	21,000	1,306	1,061	23,950	24,000	1,528	1,281

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



Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$33,000</b>		Your tax is --		<b>\$36,000</b>		Your tax is --		<b>\$39,000</b>		Your tax is --	
33,000	33,050	2,197	1,951	36,000	36,050	2,419	2,173	39,000	39,050	2,641	2,395
33,050	33,100	2,201	1,954	36,050	36,100	2,423	2,176	39,050	39,100	2,645	2,398
33,100	33,150	2,205	1,958	36,100	36,150	2,427	2,180	39,100	39,150	2,649	2,402
33,150	33,200	2,208	1,962	36,150	36,200	2,430	2,184	39,150	39,200	2,652	2,406
33,200	33,250	2,212	1,966	36,200	36,250	2,434	2,188	39,200	39,250	2,656	2,410
33,250	33,300	2,216	1,969	36,250	36,300	2,438	2,191	39,250	39,300	2,660	2,413
33,300	33,350	2,220	1,973	36,300	36,350	2,442	2,195	39,300	39,350	2,664	2,417
33,350	33,400	2,223	1,977	36,350	36,400	2,445	2,199	39,350	39,400	2,667	2,421
33,400	33,450	2,227	1,980	36,400	36,450	2,449	2,202	39,400	39,450	2,671	2,424
33,450	33,500	2,231	1,984	36,450	36,500	2,453	2,206	39,450	39,500	2,675	2,428
33,500	33,550	2,234	1,988	36,500	36,550	2,456	2,210	39,500	39,550	2,678	2,432
33,550	33,600	2,238	1,991	36,550	36,600	2,460	2,213	39,550	39,600	2,682	2,435
33,600	33,650	2,242	1,995	36,600	36,650	2,464	2,217	39,600	39,650	2,686	2,439
33,650	33,700	2,245	1,999	36,650	36,700	2,467	2,221	39,650	39,700	2,689	2,443
33,700	33,750	2,249	2,003	36,700	36,750	2,471	2,225	39,700	39,750	2,693	2,447
33,750	33,800	2,253	2,006	36,750	36,800	2,475	2,228	39,750	39,800	2,697	2,450
33,800	33,850	2,257	2,010	36,800	36,850	2,479	2,232	39,800	39,850	2,701	2,454
33,850	33,900	2,260	2,014	36,850	36,900	2,482	2,236	39,850	39,900	2,704	2,458
33,900	33,950	2,264	2,017	36,900	36,950	2,486	2,239	39,900	39,950	2,708	2,461
33,950	34,000	2,268	2,021	36,950	37,000	2,490	2,243	39,950	40,000	2,712	2,465
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,271	2,025	37,000	37,050	2,493	2,247	40,000	40,050	2,715	2,469
34,050	34,100	2,275	2,028	37,050	37,100	2,497	2,250	40,050	40,100	2,719	2,472
34,100	34,150	2,279	2,032	37,100	37,150	2,501	2,254	40,100	40,150	2,723	2,476
34,150	34,200	2,282	2,036	37,150	37,200	2,504	2,258	40,150	40,200	2,726	2,480
34,200	34,250	2,286	2,040	37,200	37,250	2,508	2,262	40,200	40,250	2,730	2,484
34,250	34,300	2,290	2,043	37,250	37,300	2,512	2,265	40,250	40,300	2,734	2,487
34,300	34,350	2,294	2,047	37,300	37,350	2,516	2,269	40,300	40,350	2,738	2,491
34,350	34,400	2,297	2,051	37,350	37,400	2,519	2,273	40,350	40,400	2,741	2,495
34,400	34,450	2,301	2,054	37,400	37,450	2,523	2,276	40,400	40,450	2,745	2,498
34,450	34,500	2,305	2,058	37,450	37,500	2,527	2,280	40,450	40,500	2,749	2,502
34,500	34,550	2,308	2,062	37,500	37,550	2,530	2,284	40,500	40,550	2,752	2,506
34,550	34,600	2,312	2,065	37,550	37,600	2,534	2,287	40,550	40,600	2,756	2,509
34,600	34,650	2,316	2,069	37,600	37,650	2,538	2,291	40,600	40,650	2,760	2,513
34,650	34,700	2,319	2,073	37,650	37,700	2,541	2,295	40,650	40,700	2,763	2,517
34,700	34,750	2,323	2,077	37,700	37,750	2,545	2,299	40,700	40,750	2,767	2,521
34,750	34,800	2,327	2,080	37,750	37,800	2,549	2,302	40,750	40,800	2,771	2,524
34,800	34,850	2,331	2,084	37,800	37,850	2,553	2,306	40,800	40,850	2,775	2,528
34,850	34,900	2,334	2,088	37,850	37,900	2,556	2,310	40,850	40,900	2,778	2,532
34,900	34,950	2,338	2,091	37,900	37,950	2,560	2,313	40,900	40,950	2,782	2,535
34,950	35,000	2,342	2,095	37,950	38,000	2,564	2,317	40,950	41,000	2,786	2,539
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,345	2,099	38,000	38,050	2,567	2,321	41,000	41,050	2,789	2,543
35,050	35,100	2,349	2,102	38,050	38,100	2,571	2,324	41,050	41,100	2,793	2,546
35,100	35,150	2,353	2,106	38,100	38,150	2,575	2,328	41,100	41,150	2,797	2,550
35,150	35,200	2,356	2,110	38,150	38,200	2,578	2,332	41,150	41,200	2,800	2,554
35,200	35,250	2,360	2,114	38,200	38,250	2,582	2,336	41,200	41,250	2,804	2,558
35,250	35,300	2,364	2,117	38,250	38,300	2,586	2,339	41,250	41,300	2,808	2,561
35,300	35,350	2,368	2,121	38,300	38,350	2,590	2,343	41,300	41,350	2,812	2,565
35,350	35,400	2,371	2,125	38,350	38,400	2,593	2,347	41,350	41,400	2,815	2,569
35,400	35,450	2,375	2,128	38,400	38,450	2,597	2,350	41,400	41,450	2,819	2,572
35,450	35,500	2,379	2,132	38,450	38,500	2,601	2,354	41,450	41,500	2,823	2,576
35,500	35,550	2,382	2,136	38,500	38,550	2,604	2,358	41,500	41,550	2,826	2,580
35,550	35,600	2,386	2,139	38,550	38,600	2,608	2,361	41,550	41,600	2,830	2,583
35,600	35,650	2,390	2,143	38,600	38,650	2,612	2,365	41,600	41,650	2,834	2,587
35,650	35,700	2,393	2,147	38,650	38,700	2,615	2,369	41,650	41,700	2,837	2,591
35,700	35,750	2,397	2,151	38,700	38,750	2,619	2,373	41,700	41,750	2,841	2,595
35,750	35,800	2,401	2,154	38,750	38,800	2,623	2,376	41,750	41,800	2,845	2,598
35,800	35,850	2,405	2,158	38,800	38,850	2,627	2,380	41,800	41,850	2,849	2,602
35,850	35,900	2,408	2,162	38,850	38,900	2,630	2,384	41,850	41,900	2,852	2,606
35,900	35,950	2,412	2,165	38,900	38,950	2,634	2,387	41,900	41,950	2,856	2,609
35,950	36,000	2,416	2,169	38,950	39,000	2,638	2,391	41,950	42,000	2,860	2,613

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$42,000</b>		Your tax is --		<b>\$45,000</b>		Your tax is --		<b>\$48,000</b>		Your tax is --	
42,000	42,050	2,863	2,617	45,000	45,050	3,085	2,839	48,000	48,050	3,307	3,061
42,050	42,100	2,867	2,620	45,050	45,100	3,089	2,842	48,050	48,100	3,311	3,064
42,100	42,150	2,871	2,624	45,100	45,150	3,093	2,846	48,100	48,150	3,315	3,068
42,150	42,200	2,874	2,628	45,150	45,200	3,096	2,850	48,150	48,200	3,318	3,072
42,200	42,250	2,878	2,632	45,200	45,250	3,100	2,854	48,200	48,250	3,322	3,076
42,250	42,300	2,882	2,635	45,250	45,300	3,104	2,857	48,250	48,300	3,326	3,079
42,300	42,350	2,886	2,639	45,300	45,350	3,108	2,861	48,300	48,350	3,330	3,083
42,350	42,400	2,889	2,643	45,350	45,400	3,111	2,865	48,350	48,400	3,333	3,087
42,400	42,450	2,893	2,646	45,400	45,450	3,115	2,868	48,400	48,450	3,337	3,090
42,450	42,500	2,897	2,650	45,450	45,500	3,119	2,872	48,450	48,500	3,341	3,094
42,500	42,550	2,900	2,654	45,500	45,550	3,122	2,876	48,500	48,550	3,344	3,098
42,550	42,600	2,904	2,657	45,550	45,600	3,126	2,879	48,550	48,600	3,348	3,101
42,600	42,650	2,908	2,661	45,600	45,650	3,130	2,883	48,600	48,650	3,352	3,105
42,650	42,700	2,911	2,665	45,650	45,700	3,133	2,887	48,650	48,700	3,355	3,109
42,700	42,750	2,915	2,669	45,700	45,750	3,137	2,891	48,700	48,750	3,359	3,113
42,750	42,800	2,919	2,672	45,750	45,800	3,141	2,894	48,750	48,800	3,363	3,116
42,800	42,850	2,923	2,676	45,800	45,850	3,145	2,898	48,800	48,850	3,367	3,120
42,850	42,900	2,926	2,680	45,850	45,900	3,148	2,902	48,850	48,900	3,370	3,124
42,900	42,950	2,930	2,683	45,900	45,950	3,152	2,905	48,900	48,950	3,374	3,127
42,950	43,000	2,934	2,687	45,950	46,000	3,156	2,909	48,950	49,000	3,378	3,131
<b>\$43,000</b>		Your tax is --		<b>\$46,000</b>		Your tax is --		<b>\$49,000</b>		Your tax is --	
43,000	43,050	2,937	2,691	46,000	46,050	3,159	2,913	49,000	49,050	3,381	3,135
43,050	43,100	2,941	2,694	46,050	46,100	3,163	2,916	49,050	49,100	3,385	3,138
43,100	43,150	2,945	2,698	46,100	46,150	3,167	2,920	49,100	49,150	3,389	3,142
43,150	43,200	2,948	2,702	46,150	46,200	3,170	2,924	49,150	49,200	3,392	3,146
43,200	43,250	2,952	2,706	46,200	46,250	3,174	2,928	49,200	49,250	3,396	3,150
43,250	43,300	2,956	2,709	46,250	46,300	3,178	2,931	49,250	49,300	3,400	3,153
43,300	43,350	2,960	2,713	46,300	46,350	3,182	2,935	49,300	49,350	3,404	3,157
43,350	43,400	2,963	2,717	46,350	46,400	3,185	2,939	49,350	49,400	3,407	3,161
43,400	43,450	2,967	2,720	46,400	46,450	3,189	2,942	49,400	49,450	3,411	3,164
43,450	43,500	2,971	2,724	46,450	46,500	3,193	2,946	49,450	49,500	3,415	3,168
43,500	43,550	2,974	2,728	46,500	46,550	3,196	2,950	49,500	49,550	3,418	3,172
43,550	43,600	2,978	2,731	46,550	46,600	3,200	2,953	49,550	49,600	3,422	3,175
43,600	43,650	2,982	2,735	46,600	46,650	3,204	2,957	49,600	49,650	3,426	3,179
43,650	43,700	2,985	2,739	46,650	46,700	3,207	2,961	49,650	49,700	3,429	3,183
43,700	43,750	2,989	2,743	46,700	46,750	3,211	2,965	49,700	49,750	3,433	3,187
43,750	43,800	2,993	2,746	46,750	46,800	3,215	2,968	49,750	49,800	3,437	3,190
43,800	43,850	2,997	2,750	46,800	46,850	3,219	2,972	49,800	49,850	3,441	3,194
43,850	43,900	3,000	2,754	46,850	46,900	3,222	2,976	49,850	49,900	3,444	3,198
43,900	43,950	3,004	2,757	46,900	46,950	3,226	2,979	49,900	49,950	3,448	3,201
43,950	44,000	3,008	2,761	46,950	47,000	3,230	2,983	49,950	50,000	3,452	3,205
<b>\$44,000</b>		Your tax is --		<b>\$47,000</b>		Your tax is --		<b>\$50,000</b>		Your tax is --	
44,000	44,050	3,011	2,765	47,000	47,050	3,233	2,987	50,000	50,050	3,455	3,209
44,050	44,100	3,015	2,768	47,050	47,100	3,237	2,990	50,050	50,100	3,459	3,212
44,100	44,150	3,019	2,772	47,100	47,150	3,241	2,994	50,100	50,150	3,463	3,216
44,150	44,200	3,022	2,776	47,150	47,200	3,244	2,998	50,150	50,200	3,466	3,220
44,200	44,250	3,026	2,780	47,200	47,250	3,248	3,002	50,200	50,250	3,470	3,224
44,250	44,300	3,030	2,783	47,250	47,300	3,252	3,005	50,250	50,300	3,474	3,227
44,300	44,350	3,034	2,787	47,300	47,350	3,256	3,009	50,300	50,350	3,478	3,231
44,350	44,400	3,037	2,791	47,350	47,400	3,259	3,013	50,350	50,400	3,481	3,235
44,400	44,450	3,041	2,794	47,400	47,450	3,263	3,016	50,400	50,450	3,485	3,238
44,450	44,500	3,045	2,798	47,450	47,500	3,267	3,020	50,450	50,500	3,489	3,242
44,500	44,550	3,048	2,802	47,500	47,550	3,270	3,024	50,500	50,550	3,492	3,246
44,550	44,600	3,052	2,805	47,550	47,600	3,274	3,027	50,550	50,600	3,496	3,249
44,600	44,650	3,056	2,809	47,600	47,650	3,278	3,031	50,600	50,650	3,500	3,253
44,650	44,700	3,059	2,813	47,650	47,700	3,281	3,035	50,650	50,700	3,503	3,257
44,700	44,750	3,063	2,817	47,700	47,750	3,285	3,039	50,700	50,750	3,507	3,261
44,750	44,800	3,067	2,820	47,750	47,800	3,289	3,042	50,750	50,800	3,511	3,264
44,800	44,850	3,071	2,824	47,800	47,850	3,293	3,046	50,800	50,850	3,515	3,268
44,850	44,900	3,074	2,828	47,850	47,900	3,296	3,050	50,850	50,900	3,518	3,272
44,900	44,950	3,078	2,831	47,900	47,950	3,300	3,053	50,900	50,950	3,522	3,275
44,950	45,000	3,082	2,835	47,950	48,000	3,304	3,057	50,950	51,000	3,526	3,279

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,529	3,283	54,000	54,050	3,751	3,505	57,000	57,050	3,973	3,727
51,050	51,100	3,533	3,286	54,050	54,100	3,755	3,508	57,050	57,100	3,977	3,730
51,100	51,150	3,537	3,290	54,100	54,150	3,759	3,512	57,100	57,150	3,981	3,734
51,150	51,200	3,540	3,294	54,150	54,200	3,762	3,516	57,150	57,200	3,984	3,738
51,200	51,250	3,544	3,298	54,200	54,250	3,766	3,520	57,200	57,250	3,988	3,742
51,250	51,300	3,548	3,301	54,250	54,300	3,770	3,523	57,250	57,300	3,992	3,745
51,300	51,350	3,552	3,305	54,300	54,350	3,774	3,527	57,300	57,350	3,996	3,749
51,350	51,400	3,555	3,309	54,350	54,400	3,777	3,531	57,350	57,400	3,999	3,753
51,400	51,450	3,559	3,312	54,400	54,450	3,781	3,534	57,400	57,450	4,003	3,756
51,450	51,500	3,563	3,316	54,450	54,500	3,785	3,538	57,450	57,500	4,007	3,760
51,500	51,550	3,566	3,320	54,500	54,550	3,788	3,542	57,500	57,550	4,010	3,764
51,550	51,600	3,570	3,323	54,550	54,600	3,792	3,545	57,550	57,600	4,014	3,767
51,600	51,650	3,574	3,327	54,600	54,650	3,796	3,549	57,600	57,650	4,018	3,771
51,650	51,700	3,577	3,331	54,650	54,700	3,799	3,553	57,650	57,700	4,021	3,775
51,700	51,750	3,581	3,335	54,700	54,750	3,803	3,557	57,700	57,750	4,025	3,779
51,750	51,800	3,585	3,338	54,750	54,800	3,807	3,560	57,750	57,800	4,029	3,782
51,800	51,850	3,589	3,342	54,800	54,850	3,811	3,564	57,800	57,850	4,033	3,786
51,850	51,900	3,592	3,346	54,850	54,900	3,814	3,568	57,850	57,900	4,036	3,790
51,900	51,950	3,596	3,349	54,900	54,950	3,818	3,571	57,900	57,950	4,040	3,793
51,950	52,000	3,600	3,353	54,950	55,000	3,822	3,575	57,950	58,000	4,044	3,797
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,603	3,357	55,000	55,050	3,825	3,579	58,000	58,050	4,047	3,801
52,050	52,100	3,607	3,360	55,050	55,100	3,829	3,582	58,050	58,100	4,051	3,804
52,100	52,150	3,611	3,364	55,100	55,150	3,833	3,586	58,100	58,150	4,055	3,808
52,150	52,200	3,614	3,368	55,150	55,200	3,836	3,590	58,150	58,200	4,058	3,812
52,200	52,250	3,618	3,372	55,200	55,250	3,840	3,594	58,200	58,250	4,062	3,816
52,250	52,300	3,622	3,375	55,250	55,300	3,844	3,597	58,250	58,300	4,066	3,819
52,300	52,350	3,626	3,379	55,300	55,350	3,848	3,601	58,300	58,350	4,070	3,823
52,350	52,400	3,629	3,383	55,350	55,400	3,851	3,605	58,350	58,400	4,073	3,827
52,400	52,450	3,633	3,386	55,400	55,450	3,855	3,608	58,400	58,450	4,077	3,830
52,450	52,500	3,637	3,390	55,450	55,500	3,859	3,612	58,450	58,500	4,081	3,834
52,500	52,550	3,640	3,394	55,500	55,550	3,862	3,616	58,500	58,550	4,084	3,838
52,550	52,600	3,644	3,397	55,550	55,600	3,866	3,619	58,550	58,600	4,088	3,841
52,600	52,650	3,648	3,401	55,600	55,650	3,870	3,623	58,600	58,650	4,092	3,845
52,650	52,700	3,651	3,405	55,650	55,700	3,873	3,627	58,650	58,700	4,095	3,849
52,700	52,750	3,655	3,409	55,700	55,750	3,877	3,631	58,700	58,750	4,099	3,853
52,750	52,800	3,659	3,412	55,750	55,800	3,881	3,634	58,750	58,800	4,103	3,856
52,800	52,850	3,663	3,416	55,800	55,850	3,885	3,638	58,800	58,850	4,107	3,860
52,850	52,900	3,666	3,420	55,850	55,900	3,888	3,642	58,850	58,900	4,110	3,864
52,900	52,950	3,670	3,423	55,900	55,950	3,892	3,645	58,900	58,950	4,114	3,867
52,950	53,000	3,674	3,427	55,950	56,000	3,896	3,649	58,950	59,000	4,118	3,871
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,677	3,431	56,000	56,050	3,899	3,653	59,000	59,050	4,121	3,875
53,050	53,100	3,681	3,434	56,050	56,100	3,903	3,656	59,050	59,100	4,125	3,878
53,100	53,150	3,685	3,438	56,100	56,150	3,907	3,660	59,100	59,150	4,129	3,882
53,150	53,200	3,688	3,442	56,150	56,200	3,910	3,664	59,150	59,200	4,132	3,886
53,200	53,250	3,692	3,446	56,200	56,250	3,914	3,668	59,200	59,250	4,136	3,890
53,250	53,300	3,696	3,449	56,250	56,300	3,918	3,671	59,250	59,300	4,140	3,893
53,300	53,350	3,700	3,453	56,300	56,350	3,922	3,675	59,300	59,350	4,144	3,897
53,350	53,400	3,703	3,457	56,350	56,400	3,925	3,679	59,350	59,400	4,147	3,901
53,400	53,450	3,707	3,460	56,400	56,450	3,929	3,682	59,400	59,450	4,151	3,904
53,450	53,500	3,711	3,464	56,450	56,500	3,933	3,686	59,450	59,500	4,155	3,908
53,500	53,550	3,714	3,468	56,500	56,550	3,936	3,690	59,500	59,550	4,158	3,912
53,550	53,600	3,718	3,471	56,550	56,600	3,940	3,693	59,550	59,600	4,162	3,915
53,600	53,650	3,722	3,475	56,600	56,650	3,944	3,697	59,600	59,650	4,166	3,919
53,650	53,700	3,725	3,479	56,650	56,700	3,947	3,701	59,650	59,700	4,169	3,923
53,700	53,750	3,729	3,483	56,700	56,750	3,951	3,705	59,700	59,750	4,173	3,927
53,750	53,800	3,733	3,486	56,750	56,800	3,955	3,708	59,750	59,800	4,177	3,930
53,800	53,850	3,737	3,490	56,800	56,850	3,959	3,712	59,800	59,850	4,181	3,934
53,850	53,900	3,740	3,494	56,850	56,900	3,962	3,716	59,850	59,900	4,184	3,938
53,900	53,950	3,744	3,497	56,900	56,950	3,966	3,719	59,900	59,950	4,188	3,941
53,950	54,000	3,748	3,501	56,950	57,000	3,970	3,723	59,950	60,000	4,192	3,945

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





**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b>				<b>\$81,000</b>				<b>\$84,000</b>			
Your tax is --				Your tax is --				Your tax is --			
78,000	78,050	5,527	5,281	81,000	81,050	5,749	5,503	84,000	84,050	5,971	5,725
78,050	78,100	5,531	5,284	81,050	81,100	5,753	5,506	84,050	84,100	5,975	5,728
78,100	78,150	5,535	5,288	81,100	81,150	5,757	5,510	84,100	84,150	5,979	5,732
78,150	78,200	5,538	5,292	81,150	81,200	5,760	5,514	84,150	84,200	5,982	5,736
78,200	78,250	5,542	5,296	81,200	81,250	5,764	5,518	84,200	84,250	5,986	5,740
78,250	78,300	5,546	5,299	81,250	81,300	5,768	5,521	84,250	84,300	5,990	5,743
78,300	78,350	5,550	5,303	81,300	81,350	5,772	5,525	84,300	84,350	5,994	5,747
78,350	78,400	5,553	5,307	81,350	81,400	5,775	5,529	84,350	84,400	5,997	5,751
78,400	78,450	5,557	5,310	81,400	81,450	5,779	5,532	84,400	84,450	6,001	5,754
78,450	78,500	5,561	5,314	81,450	81,500	5,783	5,536	84,450	84,500	6,005	5,758
78,500	78,550	5,564	5,318	81,500	81,550	5,786	5,540	84,500	84,550	6,008	5,762
78,550	78,600	5,568	5,321	81,550	81,600	5,790	5,543	84,550	84,600	6,012	5,765
78,600	78,650	5,572	5,325	81,600	81,650	5,794	5,547	84,600	84,650	6,016	5,769
78,650	78,700	5,575	5,329	81,650	81,700	5,797	5,551	84,650	84,700	6,019	5,773
78,700	78,750	5,579	5,333	81,700	81,750	5,801	5,555	84,700	84,750	6,023	5,777
78,750	78,800	5,583	5,336	81,750	81,800	5,805	5,558	84,750	84,800	6,027	5,780
78,800	78,850	5,587	5,340	81,800	81,850	5,809	5,562	84,800	84,850	6,031	5,784
78,850	78,900	5,590	5,344	81,850	81,900	5,812	5,566	84,850	84,900	6,034	5,788
78,900	78,950	5,594	5,347	81,900	81,950	5,816	5,569	84,900	84,950	6,038	5,791
78,950	79,000	5,598	5,351	81,950	82,000	5,820	5,573	84,950	85,000	6,042	5,795
<b>\$79,000</b>				<b>\$82,000</b>				<b>\$85,000</b>			
Your tax is --				Your tax is --				Your tax is --			
79,000	79,050	5,601	5,355	82,000	82,050	5,823	5,577	85,000	85,050	6,045	5,799
79,050	79,100	5,605	5,358	82,050	82,100	5,827	5,580	85,050	85,100	6,049	5,802
79,100	79,150	5,609	5,362	82,100	82,150	5,831	5,584	85,100	85,150	6,053	5,806
79,150	79,200	5,612	5,366	82,150	82,200	5,834	5,588	85,150	85,200	6,056	5,810
79,200	79,250	5,616	5,370	82,200	82,250	5,838	5,592	85,200	85,250	6,060	5,814
79,250	79,300	5,620	5,373	82,250	82,300	5,842	5,595	85,250	85,300	6,064	5,817
79,300	79,350	5,624	5,377	82,300	82,350	5,846	5,599	85,300	85,350	6,068	5,821
79,350	79,400	5,627	5,381	82,350	82,400	5,849	5,603	85,350	85,400	6,071	5,825
79,400	79,450	5,631	5,384	82,400	82,450	5,853	5,606	85,400	85,450	6,075	5,828
79,450	79,500	5,635	5,388	82,450	82,500	5,857	5,610	85,450	85,500	6,079	5,832
79,500	79,550	5,638	5,392	82,500	82,550	5,860	5,614	85,500	85,550	6,082	5,836
79,550	79,600	5,642	5,395	82,550	82,600	5,864	5,617	85,550	85,600	6,086	5,839
79,600	79,650	5,646	5,399	82,600	82,650	5,868	5,621	85,600	85,650	6,090	5,843
79,650	79,700	5,649	5,403	82,650	82,700	5,871	5,625	85,650	85,700	6,093	5,847
79,700	79,750	5,653	5,407	82,700	82,750	5,875	5,629	85,700	85,750	6,097	5,851
79,750	79,800	5,657	5,410	82,750	82,800	5,879	5,632	85,750	85,800	6,101	5,854
79,800	79,850	5,661	5,414	82,800	82,850	5,883	5,636	85,800	85,850	6,105	5,858
79,850	79,900	5,664	5,418	82,850	82,900	5,886	5,640	85,850	85,900	6,108	5,862
79,900	79,950	5,668	5,421	82,900	82,950	5,890	5,643	85,900	85,950	6,112	5,865
79,950	80,000	5,672	5,425	82,950	83,000	5,894	5,647	85,950	86,000	6,116	5,869
<b>\$80,000</b>				<b>\$83,000</b>				<b>\$86,000</b>			
Your tax is --				Your tax is --				Your tax is --			
80,000	80,050	5,675	5,429	83,000	83,050	5,897	5,651	86,000	86,050	6,119	5,873
80,050	80,100	5,679	5,432	83,050	83,100	5,901	5,654	86,050	86,100	6,123	5,876
80,100	80,150	5,683	5,436	83,100	83,150	5,905	5,658	86,100	86,150	6,127	5,880
80,150	80,200	5,686	5,440	83,150	83,200	5,908	5,662	86,150	86,200	6,130	5,884
80,200	80,250	5,690	5,444	83,200	83,250	5,912	5,666	86,200	86,250	6,134	5,888
80,250	80,300	5,694	5,447	83,250	83,300	5,916	5,669	86,250	86,300	6,138	5,891
80,300	80,350	5,698	5,451	83,300	83,350	5,920	5,673	86,300	86,350	6,142	5,895
80,350	80,400	5,701	5,455	83,350	83,400	5,923	5,677	86,350	86,400	6,145	5,899
80,400	80,450	5,705	5,458	83,400	83,450	5,927	5,680	86,400	86,450	6,149	5,902
80,450	80,500	5,709	5,462	83,450	83,500	5,931	5,684	86,450	86,500	6,153	5,906
80,500	80,550	5,712	5,466	83,500	83,550	5,934	5,688	86,500	86,550	6,156	5,910
80,550	80,600	5,716	5,469	83,550	83,600	5,938	5,691	86,550	86,600	6,160	5,913
80,600	80,650	5,720	5,473	83,600	83,650	5,942	5,695	86,600	86,650	6,164	5,917
80,650	80,700	5,723	5,477	83,650	83,700	5,945	5,699	86,650	86,700	6,167	5,921
80,700	80,750	5,727	5,481	83,700	83,750	5,949	5,703	86,700	86,750	6,171	5,925
80,750	80,800	5,731	5,484	83,750	83,800	5,953	5,706	86,750	86,800	6,175	5,928
80,800	80,850	5,735	5,488	83,800	83,850	5,957	5,710	86,800	86,850	6,179	5,932
80,850	80,900	5,738	5,492	83,850	83,900	5,960	5,714	86,850	86,900	6,182	5,936
80,900	80,950	5,742	5,495	83,900	83,950	5,964	5,717	86,900	86,950	6,186	5,939
80,950	81,000	5,746	5,499	83,950	84,000	5,968	5,721	86,950	87,000	6,190	5,943

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



Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b>		Your tax is --		<b>\$90,000</b>		Your tax is --		<b>\$93,000</b>		Your tax is --	
87,000	87,050	6,193	5,947	90,000	90,050	6,415	6,169	93,000	93,050	6,637	6,391
87,050	87,100	6,197	5,950	90,050	90,100	6,419	6,172	93,050	93,100	6,641	6,394
87,100	87,150	6,201	5,954	90,100	90,150	6,423	6,176	93,100	93,150	6,645	6,398
87,150	87,200	6,204	5,958	90,150	90,200	6,426	6,180	93,150	93,200	6,648	6,402
87,200	87,250	6,208	5,962	90,200	90,250	6,430	6,184	93,200	93,250	6,652	6,406
87,250	87,300	6,212	5,965	90,250	90,300	6,434	6,187	93,250	93,300	6,656	6,409
87,300	87,350	6,216	5,969	90,300	90,350	6,438	6,191	93,300	93,350	6,660	6,413
87,350	87,400	6,219	5,973	90,350	90,400	6,441	6,195	93,350	93,400	6,663	6,417
87,400	87,450	6,223	5,976	90,400	90,450	6,445	6,198	93,400	93,450	6,667	6,420
87,450	87,500	6,227	5,980	90,450	90,500	6,449	6,202	93,450	93,500	6,671	6,424
87,500	87,550	6,230	5,984	90,500	90,550	6,452	6,206	93,500	93,550	6,674	6,428
87,550	87,600	6,234	5,987	90,550	90,600	6,456	6,209	93,550	93,600	6,678	6,431
87,600	87,650	6,238	5,991	90,600	90,650	6,460	6,213	93,600	93,650	6,682	6,435
87,650	87,700	6,241	5,995	90,650	90,700	6,463	6,217	93,650	93,700	6,685	6,439
87,700	87,750	6,245	5,999	90,700	90,750	6,467	6,221	93,700	93,750	6,689	6,443
87,750	87,800	6,249	6,002	90,750	90,800	6,471	6,224	93,750	93,800	6,693	6,446
87,800	87,850	6,253	6,006	90,800	90,850	6,475	6,228	93,800	93,850	6,697	6,450
87,850	87,900	6,256	6,010	90,850	90,900	6,478	6,232	93,850	93,900	6,700	6,454
87,900	87,950	6,260	6,013	90,900	90,950	6,482	6,235	93,900	93,950	6,704	6,457
87,950	88,000	6,264	6,017	90,950	91,000	6,486	6,239	93,950	94,000	6,708	6,461
<b>\$88,000</b>		Your tax is --		<b>\$91,000</b>		Your tax is --		<b>\$94,000</b>		Your tax is --	
88,000	88,050	6,267	6,021	91,000	91,050	6,489	6,243	94,000	94,050	6,711	6,465
88,050	88,100	6,271	6,024	91,050	91,100	6,493	6,246	94,050	94,100	6,715	6,468
88,100	88,150	6,275	6,028	91,100	91,150	6,497	6,250	94,100	94,150	6,719	6,472
88,150	88,200	6,278	6,032	91,150	91,200	6,500	6,254	94,150	94,200	6,722	6,476
88,200	88,250	6,282	6,036	91,200	91,250	6,504	6,258	94,200	94,250	6,726	6,480
88,250	88,300	6,286	6,039	91,250	91,300	6,508	6,261	94,250	94,300	6,730	6,483
88,300	88,350	6,290	6,043	91,300	91,350	6,512	6,265	94,300	94,350	6,734	6,487
88,350	88,400	6,293	6,047	91,350	91,400	6,515	6,269	94,350	94,400	6,737	6,491
88,400	88,450	6,297	6,050	91,400	91,450	6,519	6,272	94,400	94,450	6,741	6,494
88,450	88,500	6,301	6,054	91,450	91,500	6,523	6,276	94,450	94,500	6,745	6,498
88,500	88,550	6,304	6,058	91,500	91,550	6,526	6,280	94,500	94,550	6,748	6,502
88,550	88,600	6,308	6,061	91,550	91,600	6,530	6,283	94,550	94,600	6,752	6,505
88,600	88,650	6,312	6,065	91,600	91,650	6,534	6,287	94,600	94,650	6,756	6,509
88,650	88,700	6,315	6,069	91,650	91,700	6,537	6,291	94,650	94,700	6,759	6,513
88,700	88,750	6,319	6,073	91,700	91,750	6,541	6,295	94,700	94,750	6,763	6,517
88,750	88,800	6,323	6,076	91,750	91,800	6,545	6,298	94,750	94,800	6,767	6,520
88,800	88,850	6,327	6,080	91,800	91,850	6,549	6,302	94,800	94,850	6,771	6,524
88,850	88,900	6,330	6,084	91,850	91,900	6,552	6,306	94,850	94,900	6,774	6,528
88,900	88,950	6,334	6,087	91,900	91,950	6,556	6,309	94,900	94,950	6,778	6,531
88,950	89,000	6,338	6,091	91,950	92,000	6,560	6,313	94,950	95,000	6,782	6,535
<b>\$89,000</b>		Your tax is --		<b>\$92,000</b>		Your tax is --		<b>\$95,000</b>		Your tax is --	
89,000	89,050	6,341	6,095	92,000	92,050	6,563	6,317	95,000	95,050	6,785	6,539
89,050	89,100	6,345	6,098	92,050	92,100	6,567	6,320	95,050	95,100	6,789	6,542
89,100	89,150	6,349	6,102	92,100	92,150	6,571	6,324	95,100	95,150	6,793	6,546
89,150	89,200	6,352	6,106	92,150	92,200	6,574	6,328	95,150	95,200	6,796	6,550
89,200	89,250	6,356	6,110	92,200	92,250	6,578	6,332	95,200	95,250	6,800	6,554
89,250	89,300	6,360	6,113	92,250	92,300	6,582	6,335	95,250	95,300	6,804	6,557
89,300	89,350	6,364	6,117	92,300	92,350	6,586	6,339	95,300	95,350	6,808	6,561
89,350	89,400	6,367	6,121	92,350	92,400	6,589	6,343	95,350	95,400	6,811	6,565
89,400	89,450	6,371	6,124	92,400	92,450	6,593	6,346	95,400	95,450	6,815	6,568
89,450	89,500	6,375	6,128	92,450	92,500	6,597	6,350	95,450	95,500	6,819	6,572
89,500	89,550	6,378	6,132	92,500	92,550	6,600	6,354	95,500	95,550	6,822	6,576
89,550	89,600	6,382	6,135	92,550	92,600	6,604	6,357	95,550	95,600	6,826	6,579
89,600	89,650	6,386	6,139	92,600	92,650	6,608	6,361	95,600	95,650	6,830	6,583
89,650	89,700	6,389	6,143	92,650	92,700	6,611	6,365	95,650	95,700	6,833	6,587
89,700	89,750	6,393	6,147	92,700	92,750	6,615	6,369	95,700	95,750	6,837	6,591
89,750	89,800	6,397	6,150	92,750	92,800	6,619	6,372	95,750	95,800	6,841	6,594
89,800	89,850	6,401	6,154	92,800	92,850	6,623	6,376	95,800	95,850	6,845	6,598
89,850	89,900	6,404	6,158	92,850	92,900	6,626	6,380	95,850	95,900	6,848	6,602
89,900	89,950	6,408	6,161	92,900	92,950	6,630	6,383	95,900	95,950	6,852	6,605
89,950	90,000	6,412	6,165	92,950	93,000	6,634	6,387	95,950	96,000	6,856	6,609

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$96,000</b> Your tax is --				<b>\$98,000</b> Your tax is --			
96,000	96,050	6,859	6,613	98,000	98,050	7,007	6,761
96,050	96,100	6,863	6,616	98,050	98,100	7,011	6,764
96,100	96,150	6,867	6,620	98,100	98,150	7,015	6,768
96,150	96,200	6,870	6,624	98,150	98,200	7,018	6,772
96,200	96,250	6,874	6,628	98,200	98,250	7,022	6,776
96,250	96,300	6,878	6,631	98,250	98,300	7,026	6,779
96,300	96,350	6,882	6,635	98,300	98,350	7,030	6,783
96,350	96,400	6,885	6,639	98,350	98,400	7,033	6,787
96,400	96,450	6,889	6,642	98,400	98,450	7,037	6,790
96,450	96,500	6,893	6,646	98,450	98,500	7,041	6,794
96,500	96,550	6,896	6,650	98,500	98,550	7,044	6,798
96,550	96,600	6,900	6,653	98,550	98,600	7,048	6,801
96,600	96,650	6,904	6,657	98,600	98,650	7,052	6,805
96,650	96,700	6,907	6,661	98,650	98,700	7,055	6,809
96,700	96,750	6,911	6,665	98,700	98,750	7,059	6,813
96,750	96,800	6,915	6,668	98,750	98,800	7,063	6,816
96,800	96,850	6,919	6,672	98,800	98,850	7,067	6,820
96,850	96,900	6,922	6,676	98,850	98,900	7,070	6,824
96,900	96,950	6,926	6,679	98,900	98,950	7,074	6,827
96,950	97,000	6,930	6,683	98,950	99,000	7,078	6,831
<b>\$97,000</b> Your tax is --				<b>\$99,000</b> Your tax is --			
97,000	97,050	6,933	6,687	99,000	99,050	7,081	6,835
97,050	97,100	6,937	6,690	99,050	99,100	7,085	6,838
97,100	97,150	6,941	6,694	99,100	99,150	7,089	6,842
97,150	97,200	6,944	6,698	99,150	99,200	7,092	6,846
97,200	97,250	6,948	6,702	99,200	99,250	7,096	6,850
97,250	97,300	6,952	6,705	99,250	99,300	7,100	6,853
97,300	97,350	6,956	6,709	99,300	99,350	7,104	6,857
97,350	97,400	6,959	6,713	99,350	99,400	7,107	6,861
97,400	97,450	6,963	6,716	99,400	99,450	7,111	6,864
97,450	97,500	6,967	6,720	99,450	99,500	7,115	6,868
97,500	97,550	6,970	6,724	99,500	99,550	7,118	6,872
97,550	97,600	6,974	6,727	99,550	99,600	7,122	6,875
97,600	97,650	6,978	6,731	99,600	99,650	7,126	6,879
97,650	97,700	6,981	6,735	99,650	99,700	7,129	6,883
97,700	97,750	6,985	6,739	99,700	99,750	7,133	6,887
97,750	97,800	6,989	6,742	99,750	99,800	7,137	6,890
97,800	97,850	6,993	6,746	99,800	99,850	7,141	6,894
97,850	97,900	6,996	6,750	99,850	99,900	7,144	6,898
97,900	97,950	7,000	6,753	99,900	99,950	7,148	6,901
97,950	98,000	7,004	6,757	99,950	100,000	7,152	6,905

\*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 \$7,152 plus 7.4% of the amount over \$100,000.

### Married Filing Joint Returns, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4, or 5, your tax is \$6,905 plus 7.4% of the amount over \$100,000.

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



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