

## 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 2015

## CONFORMITY TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the IRC as of January 1, 2015. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

## GROCERY CREDIT INCREASES

The grocery credit is now \$100 per exemption for all income levels.

## CLAIM OF RIGHT

A taxpayer is now allowed a refundable credit for claim of right income repaid. A claim of right is when a taxpayer reported income as being taxable in one year, but then has to repay it in a future year. For further guidance, see the Claim of Right Worksheet at [tax.idaho.gov](http://tax.idaho.gov).

## RETIREMENT BENEFITS DEDUCTION

The retirement benefits deduction is expanded to include workers covered under the Foreign Service Retirement and Disability System (FSRDS).

## HOW IDENTITY THEFT MAY AFFECT YOUR TAX RETURN

Identity theft — a form of tax fraud — is affecting more people each year. From 2014 to 2015, there was a 64% increase in stolen identities used to file Idaho income tax returns. To help protect you and any refund you may be due, the Tax Commission uses multiple processes to validate your identity and tax return. In some cases, we may contact you for additional information. Our verification processes can take extra time and may delay your refund; however, they're necessary to ensure the safety of your confidential information. If you have questions about any correspondence you get from the Tax Commission, please contact us.

## IDAHO CAPITAL GAINS CHANGES

- 1) An owner receiving a distribution from a pass-through entity can now include the holding period of the entity when determining the holding period requirement for capital gains purposes.
- 2) The definition of "real property" is changed to include easements, grazing permits, and any other property defined in IRC Section 1250(c).
- 3) When cattle, horses, or other breeding livestock are held and then sold by a pass-through entity, if more than one-half of the entity's gross income is from farming or ranching in Idaho, the capital gains deduction is available on the individual owners' distributive share if all other requirements are satisfied.



## 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.

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)

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

The filing requirement is based on gross income as shown on the following schedule. Gross income is defined on page 4. When using this schedule, don't include nontaxable Social Security benefits as gross income unless you're married filing a separate return and lived with your spouse at any time during 2015.

#### STATUS

#### GROSS INCOME

##### MARRIED:

- Filing separate returns ..... \$ 4,000
- Filing jointly, both spouses under 65 ..... \$ 20,600
- Filing jointly, one spouse 65 or older ..... \$ 21,850
- Filing jointly, both spouses 65 or older ..... \$ 23,100

##### HEAD OF HOUSEHOLD:

- Under 65 ..... \$ 13,250
- 65 or older ..... \$ 14,800

##### SINGLE:

- Under 65 ..... \$ 10,300
- 65 or older ..... \$ 11,850

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

- Under 65 ..... \$ 16,600
- 65 or older ..... \$ 17,850

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

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

- No. You must file a return if any of the following apply:
- Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was more than the larger of:
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$350.
- Yes. You must file a return if any of the following apply:
- Your earned income was over \$7,850 (\$9,400 if 65 or older and blind).
  - Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind).
  - Your gross income was more than:
 

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

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

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

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

### Part-year Resident/Nonresident

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

## GENERAL INFORMATION

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

### AMENDED RETURNS

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

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

### AMERICAN INDIANS

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

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

### ASSEMBLING THE IDAHO INDIVIDUAL RETURN

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

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

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

### AUDITS

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

### Federal Audit

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

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

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

### BONUS DEPRECIATION

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

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

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

### COMMUNITY PROPERTY

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

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

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

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

If you divorced during 2015 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See federal Form 8958.

### DECEDENT'S TAX RETURN

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

# GENERAL INFORMATION

If your spouse died in 2015 and you didn't remarry in 2015, you can file a joint return. You can also file a joint return if your spouse died in 2016 before filing a 2015 return. A joint return should show your spouse's 2015 income before death and your income for all of 2015. Write "FILING AS SURVIVING SPOUSE" on the line where the decedent would have signed the return. If someone else is the personal representative, that individual must also sign the return.

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

## ESTIMATED TAX PAYMENTS

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

## EXTENSION OF TIME FOR FILING

If you can't file your Idaho state income taxes by April 18, 2016, you may be eligible to get an automatic six-month extension without filing a form.

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

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

If you qualify for an extension to file your Idaho return, you must send the return and any payment by October 17, 2016.

## FILING STATUS

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

## FILING YOUR RETURN

### When To File

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

- On or before April 18, 2016, for the calendar year 2015, or
- On or before the 15th day of the fourth month following the close of the fiscal year, if you file on a fiscal year basis.

### Where To File

Mail the return and payment to:

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

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

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

## INCOME

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

## GROSS INCOME

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

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

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

## INTEREST

Interest applies on delinquent tax from the original due date of the return until the tax is paid at the rate of 4% per year (rate effective for 2016.)

## 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 isn't subject to Idaho income tax due to the federal Military Spouses Residency Relief Act (Public Law 111-97) passed in November 2009.

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

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

If you qualify for this exemption, see the instructions for residency status on page 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. The following is a summary of how these laws affect Idaho National Guard members.

## GENERAL INFORMATION

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

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

### Idaho resident on active duty stationed in Idaho

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

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

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

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

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

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

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

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

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

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

### Nonresident on active duty stationed in Idaho

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

### NET OPERATING LOSS (NOL)

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

For tax years beginning on or after January 1, 2000, and before January 1, 2013, the NOL generally must be carried back to the two preceding years. Any remaining loss may be carried forward until used, but no longer than 20 years.

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

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

### NONRESIDENT ALIENS

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

### PAYMENTS

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.

### 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 on time
- 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're 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're filing only to receive a refund of amounts withheld, you don't pay the \$10 permanent building fund tax. Write "NRF" (Not Required to File) on the lines for "Tax from tables or rate schedule" and "Permanent building fund tax."

## REFUND SEIZURE

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

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

## ROUNDING

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

## RESIDENCY

**Are you a resident, a part-year resident or a nonresident?**  
The following will help you decide:

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

## SPECIAL-CASE IDAHO RESIDENTS

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

- You're an Idaho resident who lived outside of Idaho for at least 445 days in a 15-month period.
- After satisfying the 15-month period, you spent less than 60 days in Idaho during the year.
- You didn't have a personal residence in Idaho for yourself or your family during any part of 2015.
- You didn't claim Idaho as your federal tax home.
- You weren't employed on the staff of a U.S. senator or representative.
- You didn't hold an elective or appointive office of the U.S. Government other than the armed forces or a career appointment in the U.S. Foreign Service.

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

## SIGNATURES

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

## TAX PREPARER CONTACT BOX

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

You're also authorizing the paid preparer to:

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

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

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

## TAX YEAR AND ACCOUNTING METHOD

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

# FORM 40

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

## GROCERY CREDIT REFUND ONLY

If you're not required to file an income tax return, but are filing Form 40 to receive a grocery credit refund, you don't need to include a copy of a federal return. If you or your spouse are over age 65, see Form 24.

You must complete Form 40 as follows:

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

## HEADING

Write your name, address, and Social Security number (SSN) in the spaces provided. If you don't have 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're filing this form as an amended return, check the box at the top of the form. Enter the applicable reason(s) for amending, as listed below. Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

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

## 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're married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2015 and you're filing a joint return, you may claim the exemption for your spouse.

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

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

If you're filing an amended return, you must check the same boxes as checked on the federal return.

## LINE 7 FEDERAL ADJUSTED GROSS INCOME

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

## TAX COMPUTATION

### LINE 12a AGE 65 OR OLDER

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2016, you may consider yourself 65 on December 31, 2015. The boxes you check must match your federal return.

### LINE 12b BLIND

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

### LINE 12c CLAIMED DEPENDENT

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

## LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS

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

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

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

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

If an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit 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're married, filing a separate return (filing status 3), and your spouse itemizes. You must itemize if you had dual status as a nonresident alien for part of 2015 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 2015 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, 1951; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,300.
  - Married filing jointly or qualifying widow(er), enter \$12,600.
  - Head of household, enter \$9,250 \_\_\_\_\_
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$700?
  - Yes. Add \$350 to your earned income. Enter the total.
  - No. Enter \$1,050 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1951, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_

5. If born before January 2, 1951, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,250 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 \_\_\_\_\_

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

### LINE 18 EXEMPTIONS

Multiply \$4,000 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.

- \$154,950 Married filing separate return
- \$309,900 Married filing joint return or qualifying widow(er)
- \$258,250 Single
- \$284,050 Head of household

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

### LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the tax tables on page 37. If line 19 is \$100,000 or more, use the schedules on page 48. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax table.

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

## CREDITS

### LINE 22 INCOME TAX PAID TO OTHER STATES

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

You may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid a tax to another state, it should report that information to you. Include a copy of 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've claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 35 for specific instructions. Include Form 44.

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

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

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

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

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

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

### DONATIONS

The donations on lines 33 through 40 are voluntary and will either reduce your refund or increase your tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2016 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

#### LINE 33 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 aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety

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

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

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

#### LINE 35 SPECIAL OLYMPICS IDAHO

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

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

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

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

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

#### LINE 38 VETERANS SUPPORT FUND

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

# FORM 40

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

## PAYMENTS AND OTHER CREDITS

### LINE 42 GROCERY CREDIT

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

The credit is \$100 per exemption for all income levels.

You may claim an additional \$20 if you're age 65 or older on December 31, 2015 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 and enter the total computed grocery credit on line 42, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 42.

## GROCERY CREDIT WORKSHEET

Yourself:

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

If under 65, multiply line 1 by \$8.33.  
If qualified for the entire year, enter \$100 ..... \_\_\_\_\_

Spouse (if joint return):

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

If under 65, multiply line 3 by \$8.33.  
If qualified for the entire year, enter \$100 ..... \_\_\_\_\_

Resident dependents claimed on line 6c:

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

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

Total credit allowed:

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

### DONATING YOUR GROCERY CREDIT

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

NOTE: If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 18, 2016.

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

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

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

# FORM 40

## LINE 44 FUELS TAX REFUND

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

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

## LINE 45 IDAHO INCOME TAX WITHHELD

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

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

## LINE 46 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2014 return.

## LINE 47 PASS-THROUGH INCOME TAX WITHHOLDING

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

## LINE 48

### REIMBURSEMENT INCENTIVE ACT CREDIT

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

## CLAIM OF RIGHT CREDIT

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

## TAX DUE OR REFUND

## LINE 51 PENALTY AND INTEREST

**Penalty:** If you file a return after the due date or don't 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 don't 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 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.
- 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.
- 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.
- 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's subject to tax and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

**Interest:** Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2016 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. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

## LINE 55 ESTIMATED TAX

If you're filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2016 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

# FORM 40

**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.

First Maple  
123 Main Street  
Appleton, ID 18000

1234

PAY TO THE ORDER OF \$ \_\_\_\_\_

ANYPLACE BANK  
Appleton, ID 18000

For: 1 25025025 | 202020 \*\*\*C\*\* | 1234

ROUTING NUMBER      ACCOUNT NUMBER

## AMENDED RETURN ONLY

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

### LINE 57 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

If the total due shown on line 52 is greater than zero, enter this amount on line 57. The amount from line 52 should be entered as a positive amount.

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

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

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

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

You must complete Form 43 as follows:

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

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

## HEADING

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

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

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

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

## AMENDED RETURN

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

# 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 2015. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2015. 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're a resident filing Forms 43 and 39NR due to a nonresident spouse, the amounts reported for additions and subtractions in the Idaho column must be the total amount for your share of those additions or subtractions plus the amount of any Idaho additions or subtractions of your nonresident spouse.

## FULL MONTHS IN IDAHO THIS YEAR

If you were a part-year resident, enter the number of full months you lived in Idaho in 2015. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2015. 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 2015, use ID. All part-year residents and nonresidents must complete this section. Spouses having separate domiciles may report different states. If you're a military nonresident, indicate your military home of record.

## LINES 1 THROUGH 5 FILING STATUS

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

## LINE 6 EXEMPTIONS

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

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

If you can't be claimed as a dependent on another person's return, you may claim one exemption for yourself. Enter "1" in the box for "Yourself." If you're married filing a joint return, you can also claim an exemption for your spouse. Enter "1" in the box for "Spouse." If your spouse died during 2015 and you're filing a joint return, you may claim the exemption for your spouse.

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

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

## IDAHO INCOME

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

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

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

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

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

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

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

## LINE 8 TAXABLE INTEREST INCOME

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

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

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

## LINE 9 DIVIDEND INCOME

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

# FORM 43

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

## IDAHO ADJUSTMENTS

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

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

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

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

### LINE 23 DEDUCTIONS FOR SELF-EMPLOYED

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

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

### LINE 24 PENALTY ON EARLY WITHDRAWAL OF SAVINGS

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

### LINE 25 OTHER DEDUCTIONS

You may be entitled to an Idaho deduction if you claimed a deduction on federal Form 1040, lines 23, 24, or 35 relating to reservists, performing artists, fee-based government officials; educator expenses; domestic production activities; or as a write-in deduction for rental of personal property, reforestation amortization and expenses\*, repayment of supplemental unemployment benefits, attorney fees and court costs, and jury duty pay. Divide the amount of income relating to that item included in Idaho total income by the income relating to the item

# FORM 43

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

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

## LINE 28 ADJUSTED GROSS INCOME

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

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

## TAX COMPUTATION

### LINE 32a AGE 65 OR OLDER

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." Age is determined as of December 31. However, if your 65th birthday was on January 1, 2016, you may consider yourself 65 on December 31, 2015. The boxes you check must match your federal return.

### LINE 32b BLIND

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

### LINE 32c CLAIMED DEPENDENT

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

### LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS

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

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

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

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

### FEDERAL LIMITATIONS ON ITEMIZED DEDUCTIONS

Your itemized deductions are the same as those used on your federal Form 1040. Idaho requires that all state or local income 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 before federal limitation (federal Schedule A, lines 4, 9, 15, 19, 20, 27, and 28) \_\_\_\_\_
3. Divide line 1 by line 2. Round to four digits to the right of the decimal point.  
(.66666 = .6667 = 66.67%) (Can't exceed 100%) \_\_\_\_\_ %
4. State and local income taxes reported on federal Schedule A \_\_\_\_\_
5. Multiply line 4 by line 3. Enter this amount on Form 40, line 14, or Form 43, line 34. \_\_\_\_\_

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

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

YOU MUST ITEMIZE if you're married, filing a separate return (filing status 3), and your spouse itemizes. You must itemize if you were a nonresident alien for any part of 2015. 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 2015 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, 1951; or were blind.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately, enter \$6,300.
  - Married filing jointly or qualifying widow(er), enter \$12,600.
  - Head of household, enter \$9,250 \_\_\_\_\_
2. Can you be claimed as a dependent?
  - No. Enter the amount from line 1 on line 4. Skip line 3.
  - Yes. Go to line 3.
3. Is your earned income\* more than \$700?
  - Yes. Add \$350 to your earned income. Enter the total.
  - No. Enter \$1,050 \_\_\_\_\_
4. Enter the smaller of line 1 or line 3. If born after January 1, 1951, and not blind, enter this amount on line 6. Otherwise, go to line 5 \_\_\_\_\_
5. If born before January 2, 1951, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by \$1,250 (\$1,550 if single or head of household) \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 \_\_\_\_\_

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



# FORM 43

## LINE 37 EXEMPTIONS

Multiply \$4,000 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.

\$154,950 Married filing separate return  
\$309,900 Married filing joint return or qualifying widow(er)  
\$258,250 Single  
\$284,050 Head of household

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

## LINE 39 IDAHO PERCENTAGE

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

## LINE 42 TAX

Enter the tax on this line. If line 41 is less than \$100,000, use the tax tables on page 37. If line 41 is \$100,000 or more, use the schedules on page 48. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

## CREDITS

### LINE 43 INCOME TAX PAID TO OTHER STATES

Nonresidents don't qualify for this credit.

Part-year resident: When the same income is taxed by both Idaho and another state while you're an Idaho resident, you may 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've claimed Idaho tax credits that cease to qualify, you must compute the tax credit recapture. Enter the total tax from recapture of income tax credits from Form 44, Part II, line 7. See page 36 for specific instructions. Include Form 44.

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

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

### LINE 51 PERMANENT BUILDING FUND (PBF)

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

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

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

## DONATIONS

The donations on lines 53 through 60 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you can't get a refund later. These donations may be itemized as charitable contribution deductions on your 2016 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

### LINE 53 VETERANS SUPPORT FUND

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

### LINE 54 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial

# FORM 43

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 Reserves, along with their families, when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc., at (208) 272-4361.

## LINE 56 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO

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

## 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 FUND

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

## LINE 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 \$100 per exemption for all income levels.

You may claim an additional \$20 if you're age 65 or older on December 31, 2015 and are a resident of Idaho. Also, if your spouse is age 65 or older and is a resident of Idaho, you may claim an additional \$20.

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

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

Complete the worksheet and enter the total computed grocery credit on line 62, Computed Amount. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 62.

## GROCERY CREDIT WORKSHEET

Yourself:

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

Spouse (if joint return):

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

Resident dependents claimed on line 6c:

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

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

# FORM 43

Total credit allowed:

6. Add amounts on lines 2, 4, and 5 ..... \_\_\_\_\_
7. Enter tax. Line 42 less line 43 ..... \_\_\_\_\_
8. Enter the smaller of line 6 or line 7 here and on line 62, Computed Amount ..... \_\_\_\_\_

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

## MEMBERS OF THE ARMED FORCES

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

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

## DONATING YOUR GROCERY CREDIT

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

**NOTE:** If you or your spouse are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at [tax.idaho.gov](http://tax.idaho.gov). The refund claim is due on or before April 18, 2016.

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

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

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

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

## LINE 64 FUELS TAX REFUND

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

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

## LINE 65 IDAHO INCOME TAX WITHHELD

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

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

## LINE 66 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2014 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. Include a copy of the certificate with the return.

## CLAIM OF RIGHT CREDIT

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

## TAX DUE OR REFUND

## LINE 71 PENALTY AND INTEREST

**Penalty:** If you file a return after the due date or don't 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 don't 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 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.
- 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.
- 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.

# FORM 43

- 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 that's subject to tax and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Check the box and enter the amount here.

**Interest:** Interest is charged on the amount of tax due, line 70, from the original due date until paid. The rate for 2016 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're filing an original return, subtract line 74 from line 73. The amount you enter will be applied to your 2016 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.

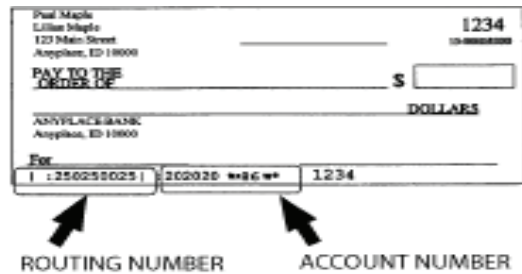
**Enter your nine-digit routing number.** The routing number must begin with 01 through 12, or 21 through 32.

**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're filing this return as an amended return.

### LINE 77 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

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

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

# FORM 39R

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

## PART A. ADDITIONS

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

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

### LINE 2 CAPITAL LOSS CARRYOVER

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

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

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

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

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

### LINE 4 IDAHO COLLEGE SAVINGS ACCOUNT WITHDRAWAL

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

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

### LINE 5 BONUS DEPRECIATION

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

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

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

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

### LINE 6 OTHER ADDITIONS

#### RETIREMENT PLAN LUMP-SUM DISTRIBUTIONS

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

#### PARTNER AND SHAREHOLDER ADDITIONS

Include on this line 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's subject to tax and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 51, and check the box for an ineligible withdrawal.

#### NON-IDAHO PASSIVE LOSSES

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

## PART B. SUBTRACTIONS

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

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

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

Enter the total of the NOL carryover and carryback amounts.

### LINE 2 STATE INCOME TAX REFUND

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

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

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

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

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

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

## LINE 4 ENERGY EFFICIENCY UPGRADE

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

Energy efficiency upgrades include:

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

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

Storm doors no longer qualify for this deduction.

## LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

Qualifying devices include:

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

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

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

## LINES 5a - 5d

Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2012, 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 2015. 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're 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

You must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

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

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

## Part Two - Qualified Retirement Benefits

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), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and don't qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. 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.

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

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

## LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

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

## LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months,
  - For Individuals – if more than one-half of the taxpayer's gross income is from farming or ranching in Idaho, or
  - For Members of a Pass-through Entity – if more than one-half of the entity'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 and other intangibles don't qualify.

Complete Idaho Form CG to compute your capital gains deduction.

## LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO

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

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

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

## LINE 12 ADOPTION EXPENSES

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

## FORM 39R

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

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

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

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

### LINE 14 IDAHO COLLEGE SAVINGS PROGRAM

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

Additional information can be obtained at [idsaves.org](http://idsaves.org) or by calling (866) 433-2533.

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

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

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

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

Developmental disability means a chronic disability that:

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

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

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

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

### LINE 16 IDAHO LOTTERY WINNINGS

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

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

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

### LINE 18 HEALTH INSURANCE PREMIUMS

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

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

### IDAHO MEDICAL SAVINGS ACCOUNT

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

### SALARY REDUCTION PLANS

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

### BUSINESS DEDUCTIONS

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

### SOCIAL SECURITY MEDICARE A AND B

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

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



# FORM 39R

reduce your health insurance costs by any amount claimed as a federal itemized deduction.

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

## LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

## LINE 20 WORKERS' COMPENSATION INSURANCE

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

## LINE 21 BONUS DEPRECIATION

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

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

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

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

## LINE 22 OTHER SUBTRACTIONS

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

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

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

## PART C. RETIREMENT BENEFITS DEDUCTION

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

**LINE 1.** The maximum amounts that can be deducted for 2015 are:

Married filing jointly:

- age 65 or older ..... \$47,934
- age 62 or older and disabled ..... \$47,934

Single:

- age 65 or older ..... \$31,956
- age 62 or older and disabled ..... \$31,956

## FORM 39R

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A qualified educational entity includes:

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

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

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

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

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:

## FORM 39R

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

The following are the qualified centers for independent living:

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

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

Any unused credit may be carried over for five years.

To claim the credit, one or more of the following organs must be donated:

- Human bone marrow
- Any part of:
  - An intestine
  - A kidney
  - A liver
  - A lung
  - A pancreas

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

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

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

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

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

**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 minus any amounts reported on your federal Form 1040.

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

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

#### LINE 3 BONUS DEPRECIATION

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

# FORM 39NR

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

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

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

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

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

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

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

## LINE 4 OTHER ADDITIONS

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

	<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's subject to tax and you're under age 59 1/2, the withdrawal is subject to penalty. The penalty is 10% of the amount withdrawn. Report the penalty on Form 43, line 71 and check the box for an ineligible withdrawal.

## PART B. SUBTRACTIONS

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

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

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

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

### LINE 2 STATE INCOME TAX REFUND

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

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

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

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

# FORM 39NR

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

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

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

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

### LINE 4 CHILD AND DEPENDENT CARE

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

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

1. Enter the amount of qualified expenses you incurred and paid in 2015. 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're under the minimum retirement age.

### LINE 6 IDAHO CAPITAL GAINS DEDUCTION

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

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
  - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
  - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
  - 3) Feeding livestock at a feedlot;
  - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months,
  - For Individuals – if more than one-half of the taxpayer's gross income is from farming or ranching in Idaho, or
  - For Members of a Pass-through Entity – if more than one-half of the entity'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 and other intangibles don't qualify.

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

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

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

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

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you've

# FORM 39NR

been called into full-time duty for 120 days or more. If you're a commissioned officer of the Public Health Service or of the National Oceanic and Atmospheric Administration militarized by the President of the United States and attached to the armed forces, your active duty military wages earned outside Idaho qualify for this deduction. Enter these wages on line 7.

## LINE 8 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST

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

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

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

## LINE 9 IDAHO COLLEGE SAVINGS PROGRAM

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

Additional information can be obtained at [idsaves.org](http://idsaves.org) or by calling (866) 433-2533.

## LINE 10 ADOPTION EXPENSES

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

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

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

# FORM 39NR

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 minus deductions of the entity making the contribution.

## LINE 18 HEALTH INSURANCE PREMIUMS

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

## IDAHO MEDICAL SAVINGS ACCOUNT

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

## SALARY REDUCTION PLANS

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

## BUSINESS DEDUCTIONS

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

## SOCIAL SECURITY MEDICARE A AND B

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

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

## IDAHO STANDARD DEDUCTION

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

## FEDERAL ITEMIZED DEDUCTION LIMITATIONS

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

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

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

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

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

## HEALTH INSURANCE

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

## LONG-TERM CARE INSURANCE

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

# FORM 39NR

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

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

## LINE 19 LONG-TERM CARE INSURANCE

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

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

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

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

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

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

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

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

## LINE 20 ALTERNATIVE ENERGY DEVICE DEDUCTION

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

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

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

Qualifying devices include:

- A system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling, to produce electrical power, or any combination thereof

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

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

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

**LINES 20a - 20d** Complete the line(s) that apply to the year you acquired the device(s). For example, if your device was acquired in 2012, 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

You must be at least age 65 or be classified as disabled and be at least age 62.

The following individuals are classified as disabled:

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

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

### Part Two - Qualified Retirement Benefits

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), the Foreign Service Retirement and Disability System (FSRDS), or the offset programs of these two systems. To qualify for the deduction, the employee must have established eligibility before 1984. Retirement annuities paid to a retired federal employee under the Federal Employees Retirement System (FERS) don't qualify for the deduction. If you received a CSA-1099, you can tell if your benefits are paid under the CSRS or FERS by looking at the first digit of the account number shown on your CSA-1099. If the first digit of the account number is 7 or 8, the benefits are paid out of FERS and don't qualify. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.



# FORM 39NR

- **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.

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

The maximum amounts that may be deducted for 2015 are:

- Married filing jointly:
- age 65 or older ..... \$47,934
  - age 62 or older and disabled ..... \$47,934
- Single:
- age 65 or older ..... \$31,956
  - age 62 or older and disabled ..... \$31,956

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

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

**LINE 22a** Enter \$47,934 or \$31,956, whichever is applicable to your filing status. Note: Only one deduction is allowed even though you and your spouse receive more than one annuity.

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

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

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

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

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

## LINE 23 NONRESIDENT MILITARY PAY

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

## LINE 24 BONUS DEPRECIATION

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

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

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

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

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

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

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

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

## LINE 25 OTHER SUBTRACTIONS

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

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

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

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

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

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

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

# FORM 39NR

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### LINE 1 CREDIT FOR IDAHO EDUCATIONAL ENTITY CONTRIBUTIONS

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

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

## FORM 39NR

- 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 IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS

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

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

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

The qualified youth or rehabilitation facilities and their foundations are:

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

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

The following are qualified centers for independent living:

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

### LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

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

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

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

Any unused credit may be carried over for five years.

To claim the credit, one or more of the following organs must be donated:

- Human bone marrow
- Any part of:
  - An intestine
  - A kidney
  - A liver
  - A lung
  - A pancreas

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

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

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

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 list of the Idaho business credits allowed and the credit carryover amounts.

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

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

### PART I. BUSINESS INCOME TAX CREDITS

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

The following 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're claiming transferred credit.

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

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

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

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

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

If you bought 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 buy qualified equipment.

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

Product is any manufactured material that's composed of at least 50% of postconsumer or postindustrial waste and offered for sale. Product doesn't include shredded material unless it's 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 buy qualified equipment plus the amount of credit carried forward, or

#### • Tax available:

If filing Form 40, the tax on line 20 minus the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, line 1

If filing Form 43, the tax on line 42 minus the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, line 1

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

#### LINE 3 PROMOTER-SPONSORED EVENT CREDIT

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

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

- \$1 for each temporary permit issued during the tax year, or

#### • Tax available:

If filing Form 40, the tax on line 20 minus the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2

If filing Form 43, the tax on line 42 minus the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, lines 1 and 2

#### LINE 4 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees.

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

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

#### LINE 5 CREDIT FOR IDAHO RESEARCH ACTIVITIES

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

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

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

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

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

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

### LINE 9 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT

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

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

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

### LINE 10 SMALL EMPLOYER NEW JOBS TAX CREDIT

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

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

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

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

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

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

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

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

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

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

You must also compute recapture if you didn't meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

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

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

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

You must also compute recapture if you didn't meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

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

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

If you've claimed a small employer new jobs tax credit and you didn't maintain the required level of new employees for the entire five-year recapture period, you must compute the small employer new jobs tax credit recapture.

You must also compute recapture if you didn't meet the tax incentive criteria required to qualify for this credit at the project site during the project period.

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

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

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

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

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

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

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

# TAX TABLES

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

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

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19, or Form 43, line 41, is \$25,360. First, they find the \$25,350 - \$25,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,377. This is the tax amount they must write on Form 40, line 20, or Form 43, line 42.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
		Your tax is --	
25,300	25,350	1,624	1,373
25,350	25,400	1,627	1,377
25,400	25,450	1,631	1,380

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$0</b> Your tax is --				<b>\$2,000</b> Your tax is --				<b>\$4,000</b> Your tax is --			
0	50	0	0	2,000	2,050	44	32	4,000	4,050	121	87
50	100	1	1	2,050	2,100	46	33	4,050	4,100	124	89
100	150	2	2	2,100	2,150	47	34	4,100	4,150	126	90
150	200	3	3	2,150	2,200	49	35	4,150	4,200	128	92
200	250	4	4	2,200	2,250	51	36	4,200	4,250	130	94
250	300	4	4	2,250	2,300	53	36	4,250	4,300	132	96
300	350	5	5	2,300	2,350	55	37	4,300	4,350	134	98
350	400	6	6	2,350	2,400	56	38	4,350	4,400	136	99
400	450	7	7	2,400	2,450	58	39	4,400	4,450	139	101
450	500	8	8	2,450	2,500	60	40	4,450	4,500	141	103
500	550	8	8	2,500	2,550	62	40	4,500	4,550	144	105
550	600	9	9	2,550	2,600	64	41	4,550	4,600	146	107
600	650	10	10	2,600	2,650	65	42	4,600	4,650	149	108
650	700	11	11	2,650	2,700	67	43	4,650	4,700	151	110
700	750	12	12	2,700	2,750	69	44	4,700	4,750	154	112
750	800	12	12	2,750	2,800	71	44	4,750	4,800	156	114
800	850	13	13	2,800	2,850	73	45	4,800	4,850	159	116
850	900	14	14	2,850	2,900	74	46	4,850	4,900	161	117
900	950	15	15	2,900	2,950	76	47	4,900	4,950	164	119
950	1,000	16	16	2,950	3,000	78	49	4,950	5,000	167	121
<b>\$1,000</b>				<b>\$3,000</b>				<b>\$5,000</b>			
1,000	1,050	16	16	3,000	3,050	80	51	5,000	5,050	169	123
1,050	1,100	17	17	3,050	3,100	83	53	5,050	5,100	172	125
1,100	1,150	18	18	3,100	3,150	85	54	5,100	5,150	174	126
1,150	1,200	19	19	3,150	3,200	87	56	5,150	5,200	177	128
1,200	1,250	20	20	3,200	3,250	89	58	5,200	5,250	179	130
1,250	1,300	20	20	3,250	3,300	91	60	5,250	5,300	182	132
1,300	1,350	21	21	3,300	3,350	93	62	5,300	5,350	184	134
1,350	1,400	22	22	3,350	3,400	95	63	5,350	5,400	187	135
1,400	1,450	23	23	3,400	3,450	97	65	5,400	5,450	190	137
1,450	1,500	24	24	3,450	3,500	99	67	5,450	5,500	192	139
1,500	1,550	26	24	3,500	3,550	101	69	5,500	5,550	195	141
1,550	1,600	28	25	3,550	3,600	103	71	5,550	5,600	197	143
1,600	1,650	29	26	3,600	3,650	105	72	5,600	5,650	200	144
1,650	1,700	31	27	3,650	3,700	107	74	5,650	5,700	202	146
1,700	1,750	33	28	3,700	3,750	109	76	5,700	5,750	205	148
1,750	1,800	35	28	3,750	3,800	111	78	5,750	5,800	207	150
1,800	1,850	37	29	3,800	3,850	113	80	5,800	5,850	210	152
1,850	1,900	38	30	3,850	3,900	115	81	5,850	5,900	213	154
1,900	1,950	40	31	3,900	3,950	117	83	5,900	5,950	216	156
1,950	2,000	42	32	3,950	4,000	119	85	5,950	6,000	219	158

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$6,000</b> Your tax is --				<b>\$9,000</b> Your tax is --				<b>\$12,000</b> Your tax is --			
6,000	6,050	222	160	9,000	9,050	423	286	12,000	12,050	639	443
6,050	6,100	225	162	9,050	9,100	427	289	12,050	12,100	643	446
6,100	6,150	228	164	9,100	9,150	430	291	12,100	12,150	647	449
6,150	6,200	231	166	9,150	9,200	434	294	12,150	12,200	650	452
6,200	6,250	235	168	9,200	9,250	437	296	12,200	12,250	654	455
6,250	6,300	238	170	9,250	9,300	441	299	12,250	12,300	658	458
6,300	6,350	241	172	9,300	9,350	444	301	12,300	12,350	662	461
6,350	6,400	244	174	9,350	9,400	448	304	12,350	12,400	665	464
6,400	6,450	247	176	9,400	9,450	451	306	12,400	12,450	669	468
6,450	6,500	250	178	9,450	9,500	455	309	12,450	12,500	673	471
6,500	6,550	253	180	9,500	9,550	458	312	12,500	12,550	676	474
6,550	6,600	256	182	9,550	9,600	462	314	12,550	12,600	680	477
6,600	6,650	259	184	9,600	9,650	466	317	12,600	12,650	684	480
6,650	6,700	262	187	9,650	9,700	469	319	12,650	12,700	687	483
6,700	6,750	265	189	9,700	9,750	473	322	12,700	12,750	691	486
6,750	6,800	268	191	9,750	9,800	476	324	12,750	12,800	695	489
6,800	6,850	271	193	9,800	9,850	480	327	12,800	12,850	699	492
6,850	6,900	274	195	9,850	9,900	483	329	12,850	12,900	702	495
6,900	6,950	277	197	9,900	9,950	487	332	12,900	12,950	706	498
6,950	7,000	280	199	9,950	10,000	490	334	12,950	13,000	710	501
<b>\$7,000</b>				<b>\$10,000</b>				<b>\$13,000</b>			
7,000	7,050	283	201	10,000	10,050	494	337	13,000	13,050	713	504
7,050	7,100	286	203	10,050	10,100	498	340	13,050	13,100	717	507
7,100	7,150	289	205	10,100	10,150	501	342	13,100	13,150	721	510
7,150	7,200	292	207	10,150	10,200	505	345	13,150	13,200	724	513
7,200	7,250	296	209	10,200	10,250	508	347	13,200	13,250	728	516
7,250	7,300	299	211	10,250	10,300	512	350	13,250	13,300	732	519
7,300	7,350	302	213	10,300	10,350	515	352	13,300	13,350	736	522
7,350	7,400	306	215	10,350	10,400	519	355	13,350	13,400	739	525
7,400	7,450	309	217	10,400	10,450	522	357	13,400	13,450	743	529
7,450	7,500	313	219	10,450	10,500	526	360	13,450	13,500	747	532
7,500	7,550	316	221	10,500	10,550	529	363	13,500	13,550	750	535
7,550	7,600	320	223	10,550	10,600	533	365	13,550	13,600	754	538
7,600	7,650	324	225	10,600	10,650	537	368	13,600	13,650	758	541
7,650	7,700	327	228	10,650	10,700	540	370	13,650	13,700	761	544
7,700	7,750	331	230	10,700	10,750	544	373	13,700	13,750	765	547
7,750	7,800	334	232	10,750	10,800	547	375	13,750	13,800	769	550
7,800	7,850	338	234	10,800	10,850	551	378	13,800	13,850	773	553
7,850	7,900	341	236	10,850	10,900	554	380	13,850	13,900	776	556
7,900	7,950	345	238	10,900	10,950	558	383	13,900	13,950	780	559
7,950	8,000	348	240	10,950	11,000	562	385	13,950	14,000	784	562
<b>\$8,000</b>				<b>\$11,000</b>				<b>\$14,000</b>			
8,000	8,050	352	242	11,000	11,050	565	388	14,000	14,050	787	565
8,050	8,100	356	244	11,050	11,100	569	391	14,050	14,100	791	568
8,100	8,150	359	246	11,100	11,150	573	393	14,100	14,150	795	571
8,150	8,200	363	248	11,150	11,200	576	396	14,150	14,200	798	574
8,200	8,250	366	250	11,200	11,250	580	398	14,200	14,250	802	577
8,250	8,300	370	252	11,250	11,300	584	401	14,250	14,300	806	580
8,300	8,350	373	254	11,300	11,350	588	403	14,300	14,350	810	583
8,350	8,400	377	256	11,350	11,400	591	406	14,350	14,400	813	586
8,400	8,450	380	258	11,400	11,450	595	408	14,400	14,450	817	590
8,450	8,500	384	260	11,450	11,500	599	411	14,450	14,500	821	593
8,500	8,550	387	262	11,500	11,550	602	414	14,500	14,550	824	596
8,550	8,600	391	264	11,550	11,600	606	416	14,550	14,600	828	599
8,600	8,650	395	266	11,600	11,650	610	419	14,600	14,650	832	603
8,650	8,700	398	269	11,650	11,700	613	422	14,650	14,700	835	606
8,700	8,750	402	271	11,700	11,750	617	425	14,700	14,750	839	610
8,750	8,800	405	273	11,750	11,800	621	428	14,750	14,800	843	613
8,800	8,850	409	276	11,800	11,850	625	431	14,800	14,850	847	617
8,850	8,900	412	278	11,850	11,900	628	434	14,850	14,900	850	621
8,900	8,950	416	281	11,900	11,950	632	437	14,900	14,950	854	624
8,950	9,000	419	283	11,950	12,000	636	440	14,950	15,000	858	628

\*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>				<b>\$18,000</b>				<b>\$21,000</b>			
Your tax is --				Your tax is --				Your tax is --			
15,000	15,050	861	631	18,000	18,050	1,083	844	21,000	21,050	1,305	1,057
15,050	15,100	865	635	18,050	18,100	1,087	848	21,050	21,100	1,309	1,061
15,100	15,150	869	638	18,100	18,150	1,091	851	21,100	21,150	1,313	1,064
15,150	15,200	872	642	18,150	18,200	1,094	855	21,150	21,200	1,316	1,068
15,200	15,250	876	645	18,200	18,250	1,098	858	21,200	21,250	1,320	1,071
15,250	15,300	880	649	18,250	18,300	1,102	862	21,250	21,300	1,324	1,075
15,300	15,350	884	652	18,300	18,350	1,106	865	21,300	21,350	1,328	1,078
15,350	15,400	887	656	18,350	18,400	1,109	869	21,350	21,400	1,331	1,082
15,400	15,450	891	660	18,400	18,450	1,113	873	21,400	21,450	1,335	1,086
15,450	15,500	895	663	18,450	18,500	1,117	876	21,450	21,500	1,339	1,089
15,500	15,550	898	667	18,500	18,550	1,120	880	21,500	21,550	1,342	1,093
15,550	15,600	902	670	18,550	18,600	1,124	883	21,550	21,600	1,346	1,096
15,600	15,650	906	674	18,600	18,650	1,128	887	21,600	21,650	1,350	1,100
15,650	15,700	909	677	18,650	18,700	1,131	890	21,650	21,700	1,353	1,103
15,700	15,750	913	681	18,700	18,750	1,135	894	21,700	21,750	1,357	1,107
15,750	15,800	917	684	18,750	18,800	1,139	897	21,750	21,800	1,361	1,110
15,800	15,850	921	688	18,800	18,850	1,143	901	21,800	21,850	1,365	1,114
15,850	15,900	924	692	18,850	18,900	1,146	905	21,850	21,900	1,368	1,118
15,900	15,950	928	695	18,900	18,950	1,150	908	21,900	21,950	1,372	1,121
15,950	16,000	932	699	18,950	19,000	1,154	912	21,950	22,000	1,376	1,125
<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
16,000	16,050	935	702	19,000	19,050	1,157	915	22,000	22,050	1,379	1,129
16,050	16,100	939	706	19,050	19,100	1,161	919	22,050	22,100	1,383	1,133
16,100	16,150	943	709	19,100	19,150	1,165	922	22,100	22,150	1,387	1,136
16,150	16,200	946	713	19,150	19,200	1,168	926	22,150	22,200	1,390	1,140
16,200	16,250	950	716	19,200	19,250	1,172	929	22,200	22,250	1,394	1,144
16,250	16,300	954	720	19,250	19,300	1,176	933	22,250	22,300	1,398	1,147
16,300	16,350	958	723	19,300	19,350	1,180	936	22,300	22,350	1,402	1,151
16,350	16,400	961	727	19,350	19,400	1,183	940	22,350	22,400	1,405	1,155
16,400	16,450	965	731	19,400	19,450	1,187	944	22,400	22,450	1,409	1,158
16,450	16,500	969	734	19,450	19,500	1,191	947	22,450	22,500	1,413	1,162
16,500	16,550	972	738	19,500	19,550	1,194	951	22,500	22,550	1,416	1,166
16,550	16,600	976	741	19,550	19,600	1,198	954	22,550	22,600	1,420	1,170
16,600	16,650	980	745	19,600	19,650	1,202	958	22,600	22,650	1,424	1,173
16,650	16,700	983	748	19,650	19,700	1,205	961	22,650	22,700	1,427	1,177
16,700	16,750	987	752	19,700	19,750	1,209	965	22,700	22,750	1,431	1,181
16,750	16,800	991	755	19,750	19,800	1,213	968	22,750	22,800	1,435	1,184
16,800	16,850	995	759	19,800	19,850	1,217	972	22,800	22,850	1,439	1,188
16,850	16,900	998	763	19,850	19,900	1,220	976	22,850	22,900	1,442	1,192
16,900	16,950	1,002	766	19,900	19,950	1,224	979	22,900	22,950	1,446	1,195
16,950	17,000	1,006	770	19,950	20,000	1,228	983	22,950	23,000	1,450	1,199
<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
17,000	17,050	1,009	773	20,000	20,050	1,231	986	23,000	23,050	1,453	1,203
17,050	17,100	1,013	777	20,050	20,100	1,235	990	23,050	23,100	1,457	1,207
17,100	17,150	1,017	780	20,100	20,150	1,239	993	23,100	23,150	1,461	1,210
17,150	17,200	1,020	784	20,150	20,200	1,242	997	23,150	23,200	1,464	1,214
17,200	17,250	1,024	787	20,200	20,250	1,246	1,000	23,200	23,250	1,468	1,218
17,250	17,300	1,028	791	20,250	20,300	1,250	1,004	23,250	23,300	1,472	1,221
17,300	17,350	1,032	794	20,300	20,350	1,254	1,007	23,300	23,350	1,476	1,225
17,350	17,400	1,035	798	20,350	20,400	1,257	1,011	23,350	23,400	1,479	1,229
17,400	17,450	1,039	802	20,400	20,450	1,261	1,015	23,400	23,450	1,483	1,232
17,450	17,500	1,043	805	20,450	20,500	1,265	1,018	23,450	23,500	1,487	1,236
17,500	17,550	1,046	809	20,500	20,550	1,268	1,022	23,500	23,550	1,490	1,240
17,550	17,600	1,050	812	20,550	20,600	1,272	1,025	23,550	23,600	1,494	1,244
17,600	17,650	1,054	816	20,600	20,650	1,276	1,029	23,600	23,650	1,498	1,247
17,650	17,700	1,057	819	20,650	20,700	1,279	1,032	23,650	23,700	1,501	1,251
17,700	17,750	1,061	823	20,700	20,750	1,283	1,036	23,700	23,750	1,505	1,255
17,750	17,800	1,065	826	20,750	20,800	1,287	1,039	23,750	23,800	1,509	1,258
17,800	17,850	1,069	830	20,800	20,850	1,291	1,043	23,800	23,850	1,513	1,262
17,850	17,900	1,072	834	20,850	20,900	1,294	1,047	23,850	23,900	1,516	1,266
17,900	17,950	1,076	837	20,900	20,950	1,298	1,050	23,900	23,950	1,520	1,269
17,950	18,000	1,080	841	20,950	21,000	1,302	1,054	23,950	24,000	1,524	1,273

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



**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$24,000</b> Your tax is --				<b>\$27,000</b> Your tax is --				<b>\$30,000</b> Your tax is --			
24,000	24,050	1,527	1,277	27,000	27,050	1,749	1,499	30,000	30,050	1,971	1,721
24,050	24,100	1,531	1,281	27,050	27,100	1,753	1,503	30,050	30,100	1,975	1,725
24,100	24,150	1,535	1,284	27,100	27,150	1,757	1,506	30,100	30,150	1,979	1,728
24,150	24,200	1,538	1,288	27,150	27,200	1,760	1,510	30,150	30,200	1,982	1,732
24,200	24,250	1,542	1,292	27,200	27,250	1,764	1,514	30,200	30,250	1,986	1,736
24,250	24,300	1,546	1,295	27,250	27,300	1,768	1,517	30,250	30,300	1,990	1,739
24,300	24,350	1,550	1,299	27,300	27,350	1,772	1,521	30,300	30,350	1,994	1,743
24,350	24,400	1,553	1,303	27,350	27,400	1,775	1,525	30,350	30,400	1,997	1,747
24,400	24,450	1,557	1,306	27,400	27,450	1,779	1,528	30,400	30,450	2,001	1,750
24,450	24,500	1,561	1,310	27,450	27,500	1,783	1,532	30,450	30,500	2,005	1,754
24,500	24,550	1,564	1,314	27,500	27,550	1,786	1,536	30,500	30,550	2,008	1,758
24,550	24,600	1,568	1,318	27,550	27,600	1,790	1,540	30,550	30,600	2,012	1,762
24,600	24,650	1,572	1,321	27,600	27,650	1,794	1,543	30,600	30,650	2,016	1,765
24,650	24,700	1,575	1,325	27,650	27,700	1,797	1,547	30,650	30,700	2,019	1,769
24,700	24,750	1,579	1,329	27,700	27,750	1,801	1,551	30,700	30,750	2,023	1,773
24,750	24,800	1,583	1,332	27,750	27,800	1,805	1,554	30,750	30,800	2,027	1,776
24,800	24,850	1,587	1,336	27,800	27,850	1,809	1,558	30,800	30,850	2,031	1,780
24,850	24,900	1,590	1,340	27,850	27,900	1,812	1,562	30,850	30,900	2,034	1,784
24,900	24,950	1,594	1,343	27,900	27,950	1,816	1,565	30,900	30,950	2,038	1,787
24,950	25,000	1,598	1,347	27,950	28,000	1,820	1,569	30,950	31,000	2,042	1,791
<b>\$25,000</b>				<b>\$28,000</b>				<b>\$31,000</b>			
25,000	25,050	1,601	1,351	28,000	28,050	1,823	1,573	31,000	31,050	2,045	1,795
25,050	25,100	1,605	1,355	28,050	28,100	1,827	1,577	31,050	31,100	2,049	1,799
25,100	25,150	1,609	1,358	28,100	28,150	1,831	1,580	31,100	31,150	2,053	1,802
25,150	25,200	1,612	1,362	28,150	28,200	1,834	1,584	31,150	31,200	2,056	1,806
25,200	25,250	1,616	1,366	28,200	28,250	1,838	1,588	31,200	31,250	2,060	1,810
25,250	25,300	1,620	1,369	28,250	28,300	1,842	1,591	31,250	31,300	2,064	1,813
25,300	25,350	1,624	1,373	28,300	28,350	1,846	1,595	31,300	31,350	2,068	1,817
25,350	25,400	1,627	1,377	28,350	28,400	1,849	1,599	31,350	31,400	2,071	1,821
25,400	25,450	1,631	1,380	28,400	28,450	1,853	1,602	31,400	31,450	2,075	1,824
25,450	25,500	1,635	1,384	28,450	28,500	1,857	1,606	31,450	31,500	2,079	1,828
25,500	25,550	1,638	1,388	28,500	28,550	1,860	1,610	31,500	31,550	2,082	1,832
25,550	25,600	1,642	1,392	28,550	28,600	1,864	1,614	31,550	31,600	2,086	1,836
25,600	25,650	1,646	1,395	28,600	28,650	1,868	1,617	31,600	31,650	2,090	1,839
25,650	25,700	1,649	1,399	28,650	28,700	1,871	1,621	31,650	31,700	2,093	1,843
25,700	25,750	1,653	1,403	28,700	28,750	1,875	1,625	31,700	31,750	2,097	1,847
25,750	25,800	1,657	1,406	28,750	28,800	1,879	1,628	31,750	31,800	2,101	1,850
25,800	25,850	1,661	1,410	28,800	28,850	1,883	1,632	31,800	31,850	2,105	1,854
25,850	25,900	1,664	1,414	28,850	28,900	1,886	1,636	31,850	31,900	2,108	1,858
25,900	25,950	1,668	1,417	28,900	28,950	1,890	1,639	31,900	31,950	2,112	1,861
25,950	26,000	1,672	1,421	28,950	29,000	1,894	1,643	31,950	32,000	2,116	1,865
<b>\$26,000</b>				<b>\$29,000</b>				<b>\$32,000</b>			
26,000	26,050	1,675	1,425	29,000	29,050	1,897	1,647	32,000	32,050	2,119	1,869
26,050	26,100	1,679	1,429	29,050	29,100	1,901	1,651	32,050	32,100	2,123	1,873
26,100	26,150	1,683	1,432	29,100	29,150	1,905	1,654	32,100	32,150	2,127	1,876
26,150	26,200	1,686	1,436	29,150	29,200	1,908	1,658	32,150	32,200	2,130	1,880
26,200	26,250	1,690	1,440	29,200	29,250	1,912	1,662	32,200	32,250	2,134	1,884
26,250	26,300	1,694	1,443	29,250	29,300	1,916	1,665	32,250	32,300	2,138	1,887
26,300	26,350	1,698	1,447	29,300	29,350	1,920	1,669	32,300	32,350	2,142	1,891
26,350	26,400	1,701	1,451	29,350	29,400	1,923	1,673	32,350	32,400	2,145	1,895
26,400	26,450	1,705	1,454	29,400	29,450	1,927	1,676	32,400	32,450	2,149	1,898
26,450	26,500	1,709	1,458	29,450	29,500	1,931	1,680	32,450	32,500	2,153	1,902
26,500	26,550	1,712	1,462	29,500	29,550	1,934	1,684	32,500	32,550	2,156	1,906
26,550	26,600	1,716	1,466	29,550	29,600	1,938	1,688	32,550	32,600	2,160	1,910
26,600	26,650	1,720	1,469	29,600	29,650	1,942	1,691	32,600	32,650	2,164	1,913
26,650	26,700	1,723	1,473	29,650	29,700	1,945	1,695	32,650	32,700	2,167	1,917
26,700	26,750	1,727	1,477	29,700	29,750	1,949	1,699	32,700	32,750	2,171	1,921
26,750	26,800	1,731	1,480	29,750	29,800	1,953	1,702	32,750	32,800	2,175	1,924
26,800	26,850	1,735	1,484	29,800	29,850	1,957	1,706	32,800	32,850	2,179	1,928
26,850	26,900	1,738	1,488	29,850	29,900	1,960	1,710	32,850	32,900	2,182	1,932
26,900	26,950	1,742	1,491	29,900	29,950	1,964	1,713	32,900	32,950	2,186	1,935
26,950	27,000	1,746	1,495	29,950	30,000	1,968	1,717	32,950	33,000	2,190	1,939

\*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	2,193	1,943	36,000	36,050	2,415	2,165	39,000	39,050	2,637	2,387
33,050	33,100	2,197	1,947	36,050	36,100	2,419	2,169	39,050	39,100	2,641	2,391
33,100	33,150	2,201	1,950	36,100	36,150	2,423	2,172	39,100	39,150	2,645	2,394
33,150	33,200	2,204	1,954	36,150	36,200	2,426	2,176	39,150	39,200	2,648	2,398
33,200	33,250	2,208	1,958	36,200	36,250	2,430	2,180	39,200	39,250	2,652	2,402
33,250	33,300	2,212	1,961	36,250	36,300	2,434	2,183	39,250	39,300	2,656	2,405
33,300	33,350	2,216	1,965	36,300	36,350	2,438	2,187	39,300	39,350	2,660	2,409
33,350	33,400	2,219	1,969	36,350	36,400	2,441	2,191	39,350	39,400	2,663	2,413
33,400	33,450	2,223	1,972	36,400	36,450	2,445	2,194	39,400	39,450	2,667	2,416
33,450	33,500	2,227	1,976	36,450	36,500	2,449	2,198	39,450	39,500	2,671	2,420
33,500	33,550	2,230	1,980	36,500	36,550	2,452	2,202	39,500	39,550	2,674	2,424
33,550	33,600	2,234	1,984	36,550	36,600	2,456	2,206	39,550	39,600	2,678	2,428
33,600	33,650	2,238	1,987	36,600	36,650	2,460	2,209	39,600	39,650	2,682	2,431
33,650	33,700	2,241	1,991	36,650	36,700	2,463	2,213	39,650	39,700	2,685	2,435
33,700	33,750	2,245	1,995	36,700	36,750	2,467	2,217	39,700	39,750	2,689	2,439
33,750	33,800	2,249	1,998	36,750	36,800	2,471	2,220	39,750	39,800	2,693	2,442
33,800	33,850	2,253	2,002	36,800	36,850	2,475	2,224	39,800	39,850	2,697	2,446
33,850	33,900	2,256	2,006	36,850	36,900	2,478	2,228	39,850	39,900	2,700	2,450
33,900	33,950	2,260	2,009	36,900	36,950	2,482	2,231	39,900	39,950	2,704	2,453
33,950	34,000	2,264	2,013	36,950	37,000	2,486	2,235	39,950	40,000	2,708	2,457
<b>\$34,000</b>				<b>\$37,000</b>				<b>\$40,000</b>			
34,000	34,050	2,267	2,017	37,000	37,050	2,489	2,239	40,000	40,050	2,711	2,461
34,050	34,100	2,271	2,021	37,050	37,100	2,493	2,243	40,050	40,100	2,715	2,465
34,100	34,150	2,275	2,024	37,100	37,150	2,497	2,246	40,100	40,150	2,719	2,468
34,150	34,200	2,278	2,028	37,150	37,200	2,500	2,250	40,150	40,200	2,722	2,472
34,200	34,250	2,282	2,032	37,200	37,250	2,504	2,254	40,200	40,250	2,726	2,476
34,250	34,300	2,286	2,035	37,250	37,300	2,508	2,257	40,250	40,300	2,730	2,479
34,300	34,350	2,290	2,039	37,300	37,350	2,512	2,261	40,300	40,350	2,734	2,483
34,350	34,400	2,293	2,043	37,350	37,400	2,515	2,265	40,350	40,400	2,737	2,487
34,400	34,450	2,297	2,046	37,400	37,450	2,519	2,268	40,400	40,450	2,741	2,490
34,450	34,500	2,301	2,050	37,450	37,500	2,523	2,272	40,450	40,500	2,745	2,494
34,500	34,550	2,304	2,054	37,500	37,550	2,526	2,276	40,500	40,550	2,748	2,498
34,550	34,600	2,308	2,058	37,550	37,600	2,530	2,280	40,550	40,600	2,752	2,502
34,600	34,650	2,312	2,061	37,600	37,650	2,534	2,283	40,600	40,650	2,756	2,505
34,650	34,700	2,315	2,065	37,650	37,700	2,537	2,287	40,650	40,700	2,759	2,509
34,700	34,750	2,319	2,069	37,700	37,750	2,541	2,291	40,700	40,750	2,763	2,513
34,750	34,800	2,323	2,072	37,750	37,800	2,545	2,294	40,750	40,800	2,767	2,516
34,800	34,850	2,327	2,076	37,800	37,850	2,549	2,298	40,800	40,850	2,771	2,520
34,850	34,900	2,330	2,080	37,850	37,900	2,552	2,302	40,850	40,900	2,774	2,524
34,900	34,950	2,334	2,083	37,900	37,950	2,556	2,305	40,900	40,950	2,778	2,527
34,950	35,000	2,338	2,087	37,950	38,000	2,560	2,309	40,950	41,000	2,782	2,531
<b>\$35,000</b>				<b>\$38,000</b>				<b>\$41,000</b>			
35,000	35,050	2,341	2,091	38,000	38,050	2,563	2,313	41,000	41,050	2,785	2,535
35,050	35,100	2,345	2,095	38,050	38,100	2,567	2,317	41,050	41,100	2,789	2,539
35,100	35,150	2,349	2,098	38,100	38,150	2,571	2,320	41,100	41,150	2,793	2,542
35,150	35,200	2,352	2,102	38,150	38,200	2,574	2,324	41,150	41,200	2,796	2,546
35,200	35,250	2,356	2,106	38,200	38,250	2,578	2,328	41,200	41,250	2,800	2,550
35,250	35,300	2,360	2,109	38,250	38,300	2,582	2,331	41,250	41,300	2,804	2,553
35,300	35,350	2,364	2,113	38,300	38,350	2,586	2,335	41,300	41,350	2,808	2,557
35,350	35,400	2,367	2,117	38,350	38,400	2,589	2,339	41,350	41,400	2,811	2,561
35,400	35,450	2,371	2,120	38,400	38,450	2,593	2,342	41,400	41,450	2,815	2,564
35,450	35,500	2,375	2,124	38,450	38,500	2,597	2,346	41,450	41,500	2,819	2,568
35,500	35,550	2,378	2,128	38,500	38,550	2,600	2,350	41,500	41,550	2,822	2,572
35,550	35,600	2,382	2,132	38,550	38,600	2,604	2,354	41,550	41,600	2,826	2,576
35,600	35,650	2,386	2,135	38,600	38,650	2,608	2,357	41,600	41,650	2,830	2,579
35,650	35,700	2,389	2,139	38,650	38,700	2,611	2,361	41,650	41,700	2,833	2,583
35,700	35,750	2,393	2,143	38,700	38,750	2,615	2,365	41,700	41,750	2,837	2,587
35,750	35,800	2,397	2,146	38,750	38,800	2,619	2,368	41,750	41,800	2,841	2,590
35,800	35,850	2,401	2,150	38,800	38,850	2,623	2,372	41,800	41,850	2,845	2,594
35,850	35,900	2,404	2,154	38,850	38,900	2,626	2,376	41,850	41,900	2,848	2,598
35,900	35,950	2,408	2,157	38,900	38,950	2,630	2,379	41,900	41,950	2,852	2,601
35,950	36,000	2,412	2,161	38,950	39,000	2,634	2,383	41,950	42,000	2,856	2,605

\*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>\$42,000</b>		Your tax is --		<b>\$45,000</b>		Your tax is --		<b>\$48,000</b>		Your tax is --	
42,000	42,050	2,859	2,609	45,000	45,050	3,081	2,831	48,000	48,050	3,303	3,053
42,050	42,100	2,863	2,613	45,050	45,100	3,085	2,835	48,050	48,100	3,307	3,057
42,100	42,150	2,867	2,616	45,100	45,150	3,089	2,838	48,100	48,150	3,311	3,060
42,150	42,200	2,870	2,620	45,150	45,200	3,092	2,842	48,150	48,200	3,314	3,064
42,200	42,250	2,874	2,624	45,200	45,250	3,096	2,846	48,200	48,250	3,318	3,068
42,250	42,300	2,878	2,627	45,250	45,300	3,100	2,849	48,250	48,300	3,322	3,071
42,300	42,350	2,882	2,631	45,300	45,350	3,104	2,853	48,300	48,350	3,326	3,075
42,350	42,400	2,885	2,635	45,350	45,400	3,107	2,857	48,350	48,400	3,329	3,079
42,400	42,450	2,889	2,638	45,400	45,450	3,111	2,860	48,400	48,450	3,333	3,082
42,450	42,500	2,893	2,642	45,450	45,500	3,115	2,864	48,450	48,500	3,337	3,086
42,500	42,550	2,896	2,646	45,500	45,550	3,118	2,868	48,500	48,550	3,340	3,090
42,550	42,600	2,900	2,650	45,550	45,600	3,122	2,872	48,550	48,600	3,344	3,094
42,600	42,650	2,904	2,653	45,600	45,650	3,126	2,875	48,600	48,650	3,348	3,097
42,650	42,700	2,907	2,657	45,650	45,700	3,129	2,879	48,650	48,700	3,351	3,101
42,700	42,750	2,911	2,661	45,700	45,750	3,133	2,883	48,700	48,750	3,355	3,105
42,750	42,800	2,915	2,664	45,750	45,800	3,137	2,886	48,750	48,800	3,359	3,108
42,800	42,850	2,919	2,668	45,800	45,850	3,141	2,890	48,800	48,850	3,363	3,112
42,850	42,900	2,922	2,672	45,850	45,900	3,144	2,894	48,850	48,900	3,366	3,116
42,900	42,950	2,926	2,675	45,900	45,950	3,148	2,897	48,900	48,950	3,370	3,119
42,950	43,000	2,930	2,679	45,950	46,000	3,152	2,901	48,950	49,000	3,374	3,123
<b>\$43,000</b>				<b>\$46,000</b>				<b>\$49,000</b>			
43,000	43,050	2,933	2,683	46,000	46,050	3,155	2,905	49,000	49,050	3,377	3,127
43,050	43,100	2,937	2,687	46,050	46,100	3,159	2,909	49,050	49,100	3,381	3,131
43,100	43,150	2,941	2,690	46,100	46,150	3,163	2,912	49,100	49,150	3,385	3,134
43,150	43,200	2,944	2,694	46,150	46,200	3,166	2,916	49,150	49,200	3,388	3,138
43,200	43,250	2,948	2,698	46,200	46,250	3,170	2,920	49,200	49,250	3,392	3,142
43,250	43,300	2,952	2,701	46,250	46,300	3,174	2,923	49,250	49,300	3,396	3,145
43,300	43,350	2,956	2,705	46,300	46,350	3,178	2,927	49,300	49,350	3,400	3,149
43,350	43,400	2,959	2,709	46,350	46,400	3,181	2,931	49,350	49,400	3,403	3,153
43,400	43,450	2,963	2,712	46,400	46,450	3,185	2,934	49,400	49,450	3,407	3,156
43,450	43,500	2,967	2,716	46,450	46,500	3,189	2,938	49,450	49,500	3,411	3,160
43,500	43,550	2,970	2,720	46,500	46,550	3,192	2,942	49,500	49,550	3,414	3,164
43,550	43,600	2,974	2,724	46,550	46,600	3,196	2,946	49,550	49,600	3,418	3,168
43,600	43,650	2,978	2,727	46,600	46,650	3,200	2,949	49,600	49,650	3,422	3,171
43,650	43,700	2,981	2,731	46,650	46,700	3,203	2,953	49,650	49,700	3,425	3,175
43,700	43,750	2,985	2,735	46,700	46,750	3,207	2,957	49,700	49,750	3,429	3,179
43,750	43,800	2,989	2,738	46,750	46,800	3,211	2,960	49,750	49,800	3,433	3,182
43,800	43,850	2,993	2,742	46,800	46,850	3,215	2,964	49,800	49,850	3,437	3,186
43,850	43,900	2,996	2,746	46,850	46,900	3,218	2,968	49,850	49,900	3,440	3,190
43,900	43,950	3,000	2,749	46,900	46,950	3,222	2,971	49,900	49,950	3,444	3,193
43,950	44,000	3,004	2,753	46,950	47,000	3,226	2,975	49,950	50,000	3,448	3,197
<b>\$44,000</b>				<b>\$47,000</b>				<b>\$50,000</b>			
44,000	44,050	3,007	2,757	47,000	47,050	3,229	2,979	50,000	50,050	3,451	3,201
44,050	44,100	3,011	2,761	47,050	47,100	3,233	2,983	50,050	50,100	3,455	3,205
44,100	44,150	3,015	2,764	47,100	47,150	3,237	2,986	50,100	50,150	3,459	3,208
44,150	44,200	3,018	2,768	47,150	47,200	3,240	2,990	50,150	50,200	3,462	3,212
44,200	44,250	3,022	2,772	47,200	47,250	3,244	2,994	50,200	50,250	3,466	3,216
44,250	44,300	3,026	2,775	47,250	47,300	3,248	2,997	50,250	50,300	3,470	3,219
44,300	44,350	3,030	2,779	47,300	47,350	3,252	3,001	50,300	50,350	3,474	3,223
44,350	44,400	3,033	2,783	47,350	47,400	3,255	3,005	50,350	50,400	3,477	3,227
44,400	44,450	3,037	2,786	47,400	47,450	3,259	3,008	50,400	50,450	3,481	3,230
44,450	44,500	3,041	2,790	47,450	47,500	3,263	3,012	50,450	50,500	3,485	3,234
44,500	44,550	3,044	2,794	47,500	47,550	3,266	3,016	50,500	50,550	3,488	3,238
44,550	44,600	3,048	2,798	47,550	47,600	3,270	3,020	50,550	50,600	3,492	3,242
44,600	44,650	3,052	2,801	47,600	47,650	3,274	3,023	50,600	50,650	3,496	3,245
44,650	44,700	3,055	2,805	47,650	47,700	3,277	3,027	50,650	50,700	3,499	3,249
44,700	44,750	3,059	2,809	47,700	47,750	3,281	3,031	50,700	50,750	3,503	3,253
44,750	44,800	3,063	2,812	47,750	47,800	3,285	3,034	50,750	50,800	3,507	3,256
44,800	44,850	3,067	2,816	47,800	47,850	3,289	3,038	50,800	50,850	3,511	3,260
44,850	44,900	3,070	2,820	47,850	47,900	3,292	3,042	50,850	50,900	3,514	3,264
44,900	44,950	3,074	2,823	47,900	47,950	3,296	3,045	50,900	50,950	3,518	3,267
44,950	45,000	3,078	2,827	47,950	48,000	3,300	3,049	50,950	51,000	3,522	3,271

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$51,000</b> Your tax is --				<b>\$54,000</b> Your tax is --				<b>\$57,000</b> Your tax is --			
51,000	51,050	3,525	3,275	54,000	54,050	3,747	3,497	57,000	57,050	3,969	3,719
51,050	51,100	3,529	3,279	54,050	54,100	3,751	3,501	57,050	57,100	3,973	3,723
51,100	51,150	3,533	3,282	54,100	54,150	3,755	3,504	57,100	57,150	3,977	3,726
51,150	51,200	3,536	3,286	54,150	54,200	3,758	3,508	57,150	57,200	3,980	3,730
51,200	51,250	3,540	3,290	54,200	54,250	3,762	3,512	57,200	57,250	3,984	3,734
51,250	51,300	3,544	3,293	54,250	54,300	3,766	3,515	57,250	57,300	3,988	3,737
51,300	51,350	3,548	3,297	54,300	54,350	3,770	3,519	57,300	57,350	3,992	3,741
51,350	51,400	3,551	3,301	54,350	54,400	3,773	3,523	57,350	57,400	3,995	3,745
51,400	51,450	3,555	3,304	54,400	54,450	3,777	3,526	57,400	57,450	3,999	3,748
51,450	51,500	3,559	3,308	54,450	54,500	3,781	3,530	57,450	57,500	4,003	3,752
51,500	51,550	3,562	3,312	54,500	54,550	3,784	3,534	57,500	57,550	4,006	3,756
51,550	51,600	3,566	3,316	54,550	54,600	3,788	3,538	57,550	57,600	4,010	3,760
51,600	51,650	3,570	3,319	54,600	54,650	3,792	3,541	57,600	57,650	4,014	3,763
51,650	51,700	3,573	3,323	54,650	54,700	3,795	3,545	57,650	57,700	4,017	3,767
51,700	51,750	3,577	3,327	54,700	54,750	3,799	3,549	57,700	57,750	4,021	3,771
51,750	51,800	3,581	3,330	54,750	54,800	3,803	3,552	57,750	57,800	4,025	3,774
51,800	51,850	3,585	3,334	54,800	54,850	3,807	3,556	57,800	57,850	4,029	3,778
51,850	51,900	3,588	3,338	54,850	54,900	3,810	3,560	57,850	57,900	4,032	3,782
51,900	51,950	3,592	3,341	54,900	54,950	3,814	3,563	57,900	57,950	4,036	3,785
51,950	52,000	3,596	3,345	54,950	55,000	3,818	3,567	57,950	58,000	4,040	3,789
<b>\$52,000</b>				<b>\$55,000</b>				<b>\$58,000</b>			
52,000	52,050	3,599	3,349	55,000	55,050	3,821	3,571	58,000	58,050	4,043	3,793
52,050	52,100	3,603	3,353	55,050	55,100	3,825	3,575	58,050	58,100	4,047	3,797
52,100	52,150	3,607	3,356	55,100	55,150	3,829	3,578	58,100	58,150	4,051	3,800
52,150	52,200	3,610	3,360	55,150	55,200	3,832	3,582	58,150	58,200	4,054	3,804
52,200	52,250	3,614	3,364	55,200	55,250	3,836	3,586	58,200	58,250	4,058	3,808
52,250	52,300	3,618	3,367	55,250	55,300	3,840	3,589	58,250	58,300	4,062	3,811
52,300	52,350	3,622	3,371	55,300	55,350	3,844	3,593	58,300	58,350	4,066	3,815
52,350	52,400	3,625	3,375	55,350	55,400	3,847	3,597	58,350	58,400	4,069	3,819
52,400	52,450	3,629	3,378	55,400	55,450	3,851	3,600	58,400	58,450	4,073	3,822
52,450	52,500	3,633	3,382	55,450	55,500	3,855	3,604	58,450	58,500	4,077	3,826
52,500	52,550	3,636	3,386	55,500	55,550	3,858	3,608	58,500	58,550	4,080	3,830
52,550	52,600	3,640	3,390	55,550	55,600	3,862	3,612	58,550	58,600	4,084	3,834
52,600	52,650	3,644	3,393	55,600	55,650	3,866	3,615	58,600	58,650	4,088	3,837
52,650	52,700	3,647	3,397	55,650	55,700	3,869	3,619	58,650	58,700	4,091	3,841
52,700	52,750	3,651	3,401	55,700	55,750	3,873	3,623	58,700	58,750	4,095	3,845
52,750	52,800	3,655	3,404	55,750	55,800	3,877	3,626	58,750	58,800	4,099	3,848
52,800	52,850	3,659	3,408	55,800	55,850	3,881	3,630	58,800	58,850	4,103	3,852
52,850	52,900	3,662	3,412	55,850	55,900	3,884	3,634	58,850	58,900	4,106	3,856
52,900	52,950	3,666	3,415	55,900	55,950	3,888	3,637	58,900	58,950	4,110	3,859
52,950	53,000	3,670	3,419	55,950	56,000	3,892	3,641	58,950	59,000	4,114	3,863
<b>\$53,000</b>				<b>\$56,000</b>				<b>\$59,000</b>			
53,000	53,050	3,673	3,423	56,000	56,050	3,895	3,645	59,000	59,050	4,117	3,867
53,050	53,100	3,677	3,427	56,050	56,100	3,899	3,649	59,050	59,100	4,121	3,871
53,100	53,150	3,681	3,430	56,100	56,150	3,903	3,652	59,100	59,150	4,125	3,874
53,150	53,200	3,684	3,434	56,150	56,200	3,906	3,656	59,150	59,200	4,128	3,878
53,200	53,250	3,688	3,438	56,200	56,250	3,910	3,660	59,200	59,250	4,132	3,882
53,250	53,300	3,692	3,441	56,250	56,300	3,914	3,663	59,250	59,300	4,136	3,885
53,300	53,350	3,696	3,445	56,300	56,350	3,918	3,667	59,300	59,350	4,140	3,889
53,350	53,400	3,699	3,449	56,350	56,400	3,921	3,671	59,350	59,400	4,143	3,893
53,400	53,450	3,703	3,452	56,400	56,450	3,925	3,674	59,400	59,450	4,147	3,896
53,450	53,500	3,707	3,456	56,450	56,500	3,929	3,678	59,450	59,500	4,151	3,900
53,500	53,550	3,710	3,460	56,500	56,550	3,932	3,682	59,500	59,550	4,154	3,904
53,550	53,600	3,714	3,464	56,550	56,600	3,936	3,686	59,550	59,600	4,158	3,908
53,600	53,650	3,718	3,467	56,600	56,650	3,940	3,689	59,600	59,650	4,162	3,911
53,650	53,700	3,721	3,471	56,650	56,700	3,943	3,693	59,650	59,700	4,165	3,915
53,700	53,750	3,725	3,475	56,700	56,750	3,947	3,697	59,700	59,750	4,169	3,919
53,750	53,800	3,729	3,478	56,750	56,800	3,951	3,700	59,750	59,800	4,173	3,922
53,800	53,850	3,733	3,482	56,800	56,850	3,955	3,704	59,800	59,850	4,177	3,926
53,850	53,900	3,736	3,486	56,850	56,900	3,958	3,708	59,850	59,900	4,180	3,930
53,900	53,950	3,740	3,489	56,900	56,950	3,962	3,711	59,900	59,950	4,184	3,933
53,950	54,000	3,744	3,493	56,950	57,000	3,966	3,715	59,950	60,000	4,188	3,937

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$60,000</b>		Your tax is --		<b>\$63,000</b>		Your tax is --		<b>\$66,000</b>		Your tax is --	
60,000	60,050	4,191	3,941	63,000	63,050	4,413	4,163	66,000	66,050	4,635	4,385
60,050	60,100	4,195	3,945	63,050	63,100	4,417	4,167	66,050	66,100	4,639	4,389
60,100	60,150	4,199	3,948	63,100	63,150	4,421	4,170	66,100	66,150	4,643	4,392
60,150	60,200	4,202	3,952	63,150	63,200	4,424	4,174	66,150	66,200	4,646	4,396
60,200	60,250	4,206	3,956	63,200	63,250	4,428	4,178	66,200	66,250	4,650	4,400
60,250	60,300	4,210	3,959	63,250	63,300	4,432	4,181	66,250	66,300	4,654	4,403
60,300	60,350	4,214	3,963	63,300	63,350	4,436	4,185	66,300	66,350	4,658	4,407
60,350	60,400	4,217	3,967	63,350	63,400	4,439	4,189	66,350	66,400	4,661	4,411
60,400	60,450	4,221	3,970	63,400	63,450	4,443	4,192	66,400	66,450	4,665	4,414
60,450	60,500	4,225	3,974	63,450	63,500	4,447	4,196	66,450	66,500	4,669	4,418
60,500	60,550	4,228	3,978	63,500	63,550	4,450	4,200	66,500	66,550	4,672	4,422
60,550	60,600	4,232	3,982	63,550	63,600	4,454	4,204	66,550	66,600	4,676	4,426
60,600	60,650	4,236	3,985	63,600	63,650	4,458	4,207	66,600	66,650	4,680	4,429
60,650	60,700	4,239	3,989	63,650	63,700	4,461	4,211	66,650	66,700	4,683	4,433
60,700	60,750	4,243	3,993	63,700	63,750	4,465	4,215	66,700	66,750	4,687	4,437
60,750	60,800	4,247	3,996	63,750	63,800	4,469	4,218	66,750	66,800	4,691	4,440
60,800	60,850	4,251	4,000	63,800	63,850	4,473	4,222	66,800	66,850	4,695	4,444
60,850	60,900	4,254	4,004	63,850	63,900	4,476	4,226	66,850	66,900	4,698	4,448
60,900	60,950	4,258	4,007	63,900	63,950	4,480	4,229	66,900	66,950	4,702	4,451
60,950	61,000	4,262	4,011	63,950	64,000	4,484	4,233	66,950	67,000	4,706	4,455
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	4,265	4,015	64,000	64,050	4,487	4,237	67,000	67,050	4,709	4,459
61,050	61,100	4,269	4,019	64,050	64,100	4,491	4,241	67,050	67,100	4,713	4,463
61,100	61,150	4,273	4,022	64,100	64,150	4,495	4,244	67,100	67,150	4,717	4,466
61,150	61,200	4,276	4,026	64,150	64,200	4,498	4,248	67,150	67,200	4,720	4,470
61,200	61,250	4,280	4,030	64,200	64,250	4,502	4,252	67,200	67,250	4,724	4,474
61,250	61,300	4,284	4,033	64,250	64,300	4,506	4,255	67,250	67,300	4,728	4,477
61,300	61,350	4,288	4,037	64,300	64,350	4,510	4,259	67,300	67,350	4,732	4,481
61,350	61,400	4,291	4,041	64,350	64,400	4,513	4,263	67,350	67,400	4,735	4,485
61,400	61,450	4,295	4,044	64,400	64,450	4,517	4,266	67,400	67,450	4,739	4,488
61,450	61,500	4,299	4,048	64,450	64,500	4,521	4,270	67,450	67,500	4,743	4,492
61,500	61,550	4,302	4,052	64,500	64,550	4,524	4,274	67,500	67,550	4,746	4,496
61,550	61,600	4,306	4,056	64,550	64,600	4,528	4,278	67,550	67,600	4,750	4,500
61,600	61,650	4,310	4,059	64,600	64,650	4,532	4,281	67,600	67,650	4,754	4,503
61,650	61,700	4,313	4,063	64,650	64,700	4,535	4,285	67,650	67,700	4,757	4,507
61,700	61,750	4,317	4,067	64,700	64,750	4,539	4,289	67,700	67,750	4,761	4,511
61,750	61,800	4,321	4,070	64,750	64,800	4,543	4,292	67,750	67,800	4,765	4,514
61,800	61,850	4,325	4,074	64,800	64,850	4,547	4,296	67,800	67,850	4,769	4,518
61,850	61,900	4,328	4,078	64,850	64,900	4,550	4,300	67,850	67,900	4,772	4,522
61,900	61,950	4,332	4,081	64,900	64,950	4,554	4,303	67,900	67,950	4,776	4,525
61,950	62,000	4,336	4,085	64,950	65,000	4,558	4,307	67,950	68,000	4,780	4,529
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	4,339	4,089	65,000	65,050	4,561	4,311	68,000	68,050	4,783	4,533
62,050	62,100	4,343	4,093	65,050	65,100	4,565	4,315	68,050	68,100	4,787	4,537
62,100	62,150	4,347	4,096	65,100	65,150	4,569	4,318	68,100	68,150	4,791	4,540
62,150	62,200	4,350	4,100	65,150	65,200	4,572	4,322	68,150	68,200	4,794	4,544
62,200	62,250	4,354	4,104	65,200	65,250	4,576	4,326	68,200	68,250	4,798	4,548
62,250	62,300	4,358	4,107	65,250	65,300	4,580	4,329	68,250	68,300	4,802	4,551
62,300	62,350	4,362	4,111	65,300	65,350	4,584	4,333	68,300	68,350	4,806	4,555
62,350	62,400	4,365	4,115	65,350	65,400	4,587	4,337	68,350	68,400	4,809	4,559
62,400	62,450	4,369	4,118	65,400	65,450	4,591	4,340	68,400	68,450	4,813	4,562
62,450	62,500	4,373	4,122	65,450	65,500	4,595	4,344	68,450	68,500	4,817	4,566
62,500	62,550	4,376	4,126	65,500	65,550	4,598	4,348	68,500	68,550	4,820	4,570
62,550	62,600	4,380	4,130	65,550	65,600	4,602	4,352	68,550	68,600	4,824	4,574
62,600	62,650	4,384	4,133	65,600	65,650	4,606	4,355	68,600	68,650	4,828	4,577
62,650	62,700	4,387	4,137	65,650	65,700	4,609	4,359	68,650	68,700	4,831	4,581
62,700	62,750	4,391	4,141	65,700	65,750	4,613	4,363	68,700	68,750	4,835	4,585
62,750	62,800	4,395	4,144	65,750	65,800	4,617	4,366	68,750	68,800	4,839	4,588
62,800	62,850	4,399	4,148	65,800	65,850	4,621	4,370	68,800	68,850	4,843	4,592
62,850	62,900	4,402	4,152	65,850	65,900	4,624	4,374	68,850	68,900	4,846	4,596
62,900	62,950	4,406	4,155	65,900	65,950	4,628	4,377	68,900	68,950	4,850	4,599
62,950	63,000	4,410	4,159	65,950	66,000	4,632	4,381	68,950	69,000	4,854	4,603

\*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>\$69,000</b>		Your tax is --		<b>\$72,000</b>		Your tax is --		<b>\$75,000</b>		Your tax is --	
69,000	69,050	4,857	4,607	72,000	72,050	5,079	4,829	75,000	75,050	5,301	5,051
69,050	69,100	4,861	4,611	72,050	72,100	5,083	4,833	75,050	75,100	5,305	5,055
69,100	69,150	4,865	4,614	72,100	72,150	5,087	4,836	75,100	75,150	5,309	5,058
69,150	69,200	4,868	4,618	72,150	72,200	5,090	4,840	75,150	75,200	5,312	5,062
69,200	69,250	4,872	4,622	72,200	72,250	5,094	4,844	75,200	75,250	5,316	5,066
69,250	69,300	4,876	4,625	72,250	72,300	5,098	4,847	75,250	75,300	5,320	5,069
69,300	69,350	4,880	4,629	72,300	72,350	5,102	4,851	75,300	75,350	5,324	5,073
69,350	69,400	4,883	4,633	72,350	72,400	5,105	4,855	75,350	75,400	5,327	5,077
69,400	69,450	4,887	4,636	72,400	72,450	5,109	4,858	75,400	75,450	5,331	5,080
69,450	69,500	4,891	4,640	72,450	72,500	5,113	4,862	75,450	75,500	5,335	5,084
69,500	69,550	4,894	4,644	72,500	72,550	5,116	4,866	75,500	75,550	5,338	5,088
69,550	69,600	4,898	4,648	72,550	72,600	5,120	4,870	75,550	75,600	5,342	5,092
69,600	69,650	4,902	4,651	72,600	72,650	5,124	4,873	75,600	75,650	5,346	5,095
69,650	69,700	4,905	4,655	72,650	72,700	5,127	4,877	75,650	75,700	5,349	5,099
69,700	69,750	4,909	4,659	72,700	72,750	5,131	4,881	75,700	75,750	5,353	5,103
69,750	69,800	4,913	4,662	72,750	72,800	5,135	4,884	75,750	75,800	5,357	5,106
69,800	69,850	4,917	4,666	72,800	72,850	5,139	4,888	75,800	75,850	5,361	5,110
69,850	69,900	4,920	4,670	72,850	72,900	5,142	4,892	75,850	75,900	5,364	5,114
69,900	69,950	4,924	4,673	72,900	72,950	5,146	4,895	75,900	75,950	5,368	5,117
69,950	70,000	4,928	4,677	72,950	73,000	5,150	4,899	75,950	76,000	5,372	5,121
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	4,931	4,681	73,000	73,050	5,153	4,903	76,000	76,050	5,375	5,125
70,050	70,100	4,935	4,685	73,050	73,100	5,157	4,907	76,050	76,100	5,379	5,129
70,100	70,150	4,939	4,688	73,100	73,150	5,161	4,910	76,100	76,150	5,383	5,132
70,150	70,200	4,942	4,692	73,150	73,200	5,164	4,914	76,150	76,200	5,386	5,136
70,200	70,250	4,946	4,696	73,200	73,250	5,168	4,918	76,200	76,250	5,390	5,140
70,250	70,300	4,950	4,699	73,250	73,300	5,172	4,921	76,250	76,300	5,394	5,143
70,300	70,350	4,954	4,703	73,300	73,350	5,176	4,925	76,300	76,350	5,398	5,147
70,350	70,400	4,957	4,707	73,350	73,400	5,179	4,929	76,350	76,400	5,401	5,151
70,400	70,450	4,961	4,710	73,400	73,450	5,183	4,932	76,400	76,450	5,405	5,154
70,450	70,500	4,965	4,714	73,450	73,500	5,187	4,936	76,450	76,500	5,409	5,158
70,500	70,550	4,968	4,718	73,500	73,550	5,190	4,940	76,500	76,550	5,412	5,162
70,550	70,600	4,972	4,722	73,550	73,600	5,194	4,944	76,550	76,600	5,416	5,166
70,600	70,650	4,976	4,725	73,600	73,650	5,198	4,947	76,600	76,650	5,420	5,169
70,650	70,700	4,979	4,729	73,650	73,700	5,201	4,951	76,650	76,700	5,423	5,173
70,700	70,750	4,983	4,733	73,700	73,750	5,205	4,955	76,700	76,750	5,427	5,177
70,750	70,800	4,987	4,736	73,750	73,800	5,209	4,958	76,750	76,800	5,431	5,180
70,800	70,850	4,991	4,740	73,800	73,850	5,213	4,962	76,800	76,850	5,435	5,184
70,850	70,900	4,994	4,744	73,850	73,900	5,216	4,966	76,850	76,900	5,438	5,188
70,900	70,950	4,998	4,747	73,900	73,950	5,220	4,969	76,900	76,950	5,442	5,191
70,950	71,000	5,002	4,751	73,950	74,000	5,224	4,973	76,950	77,000	5,446	5,195
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	5,005	4,755	74,000	74,050	5,227	4,977	77,000	77,050	5,449	5,199
71,050	71,100	5,009	4,759	74,050	74,100	5,231	4,981	77,050	77,100	5,453	5,203
71,100	71,150	5,013	4,762	74,100	74,150	5,235	4,984	77,100	77,150	5,457	5,206
71,150	71,200	5,016	4,766	74,150	74,200	5,238	4,988	77,150	77,200	5,460	5,210
71,200	71,250	5,020	4,770	74,200	74,250	5,242	4,992	77,200	77,250	5,464	5,214
71,250	71,300	5,024	4,773	74,250	74,300	5,246	4,995	77,250	77,300	5,468	5,217
71,300	71,350	5,028	4,777	74,300	74,350	5,250	4,999	77,300	77,350	5,472	5,221
71,350	71,400	5,031	4,781	74,350	74,400	5,253	5,003	77,350	77,400	5,475	5,225
71,400	71,450	5,035	4,784	74,400	74,450	5,257	5,006	77,400	77,450	5,479	5,228
71,450	71,500	5,039	4,788	74,450	74,500	5,261	5,010	77,450	77,500	5,483	5,232
71,500	71,550	5,042	4,792	74,500	74,550	5,264	5,014	77,500	77,550	5,486	5,236
71,550	71,600	5,046	4,796	74,550	74,600	5,268	5,018	77,550	77,600	5,490	5,240
71,600	71,650	5,050	4,799	74,600	74,650	5,272	5,021	77,600	77,650	5,494	5,243
71,650	71,700	5,053	4,803	74,650	74,700	5,275	5,025	77,650	77,700	5,497	5,247
71,700	71,750	5,057	4,807	74,700	74,750	5,279	5,029	77,700	77,750	5,501	5,251
71,750	71,800	5,061	4,810	74,750	74,800	5,283	5,032	77,750	77,800	5,505	5,254
71,800	71,850	5,065	4,814	74,800	74,850	5,287	5,036	77,800	77,850	5,509	5,258
71,850	71,900	5,068	4,818	74,850	74,900	5,290	5,040	77,850	77,900	5,512	5,262
71,900	71,950	5,072	4,821	74,900	74,950	5,294	5,043	77,900	77,950	5,516	5,265
71,950	72,000	5,076	4,825	74,950	75,000	5,298	5,047	77,950	78,000	5,520	5,269

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$78,000</b> Your tax is --				<b>\$81,000</b> Your tax is --				<b>\$84,000</b> Your tax is --			
78,000	78,050	5,523	5,273	81,000	81,050	5,745	5,495	84,000	84,050	5,967	5,717
78,050	78,100	5,527	5,277	81,050	81,100	5,749	5,499	84,050	84,100	5,971	5,721
78,100	78,150	5,531	5,280	81,100	81,150	5,753	5,502	84,100	84,150	5,975	5,724
78,150	78,200	5,534	5,284	81,150	81,200	5,756	5,506	84,150	84,200	5,978	5,728
78,200	78,250	5,538	5,288	81,200	81,250	5,760	5,510	84,200	84,250	5,982	5,732
78,250	78,300	5,542	5,291	81,250	81,300	5,764	5,513	84,250	84,300	5,986	5,735
78,300	78,350	5,546	5,295	81,300	81,350	5,768	5,517	84,300	84,350	5,990	5,739
78,350	78,400	5,549	5,299	81,350	81,400	5,771	5,521	84,350	84,400	5,993	5,743
78,400	78,450	5,553	5,302	81,400	81,450	5,775	5,524	84,400	84,450	5,997	5,746
78,450	78,500	5,557	5,306	81,450	81,500	5,779	5,528	84,450	84,500	6,001	5,750
78,500	78,550	5,560	5,310	81,500	81,550	5,782	5,532	84,500	84,550	6,004	5,754
78,550	78,600	5,564	5,314	81,550	81,600	5,786	5,536	84,550	84,600	6,008	5,758
78,600	78,650	5,568	5,317	81,600	81,650	5,790	5,539	84,600	84,650	6,012	5,761
78,650	78,700	5,571	5,321	81,650	81,700	5,793	5,543	84,650	84,700	6,015	5,765
78,700	78,750	5,575	5,325	81,700	81,750	5,797	5,547	84,700	84,750	6,019	5,769
78,750	78,800	5,579	5,328	81,750	81,800	5,801	5,550	84,750	84,800	6,023	5,772
78,800	78,850	5,583	5,332	81,800	81,850	5,805	5,554	84,800	84,850	6,027	5,776
78,850	78,900	5,586	5,336	81,850	81,900	5,808	5,558	84,850	84,900	6,030	5,780
78,900	78,950	5,590	5,339	81,900	81,950	5,812	5,561	84,900	84,950	6,034	5,783
78,950	79,000	5,594	5,343	81,950	82,000	5,816	5,565	84,950	85,000	6,038	5,787
<b>\$79,000</b> Your tax is --				<b>\$82,000</b> Your tax is --				<b>\$85,000</b> Your tax is --			
79,000	79,050	5,597	5,347	82,000	82,050	5,819	5,569	85,000	85,050	6,041	5,791
79,050	79,100	5,601	5,351	82,050	82,100	5,823	5,573	85,050	85,100	6,045	5,795
79,100	79,150	5,605	5,354	82,100	82,150	5,827	5,576	85,100	85,150	6,049	5,798
79,150	79,200	5,608	5,358	82,150	82,200	5,830	5,580	85,150	85,200	6,052	5,802
79,200	79,250	5,612	5,362	82,200	82,250	5,834	5,584	85,200	85,250	6,056	5,806
79,250	79,300	5,616	5,365	82,250	82,300	5,838	5,587	85,250	85,300	6,060	5,809
79,300	79,350	5,620	5,369	82,300	82,350	5,842	5,591	85,300	85,350	6,064	5,813
79,350	79,400	5,623	5,373	82,350	82,400	5,845	5,595	85,350	85,400	6,067	5,817
79,400	79,450	5,627	5,376	82,400	82,450	5,849	5,598	85,400	85,450	6,071	5,820
79,450	79,500	5,631	5,380	82,450	82,500	5,853	5,602	85,450	85,500	6,075	5,824
79,500	79,550	5,634	5,384	82,500	82,550	5,856	5,606	85,500	85,550	6,078	5,828
79,550	79,600	5,638	5,388	82,550	82,600	5,860	5,610	85,550	85,600	6,082	5,832
79,600	79,650	5,642	5,391	82,600	82,650	5,864	5,613	85,600	85,650	6,086	5,835
79,650	79,700	5,645	5,395	82,650	82,700	5,867	5,617	85,650	85,700	6,089	5,839
79,700	79,750	5,649	5,399	82,700	82,750	5,871	5,621	85,700	85,750	6,093	5,843
79,750	79,800	5,653	5,402	82,750	82,800	5,875	5,624	85,750	85,800	6,097	5,846
79,800	79,850	5,657	5,406	82,800	82,850	5,879	5,628	85,800	85,850	6,101	5,850
79,850	79,900	5,660	5,410	82,850	82,900	5,882	5,632	85,850	85,900	6,104	5,854
79,900	79,950	5,664	5,413	82,900	82,950	5,886	5,635	85,900	85,950	6,108	5,857
79,950	80,000	5,668	5,417	82,950	83,000	5,890	5,639	85,950	86,000	6,112	5,861
<b>\$80,000</b> Your tax is --				<b>\$83,000</b> Your tax is --				<b>\$86,000</b> Your tax is --			
80,000	80,050	5,671	5,421	83,000	83,050	5,893	5,643	86,000	86,050	6,115	5,865
80,050	80,100	5,675	5,425	83,050	83,100	5,897	5,647	86,050	86,100	6,119	5,869
80,100	80,150	5,679	5,428	83,100	83,150	5,901	5,650	86,100	86,150	6,123	5,872
80,150	80,200	5,682	5,432	83,150	83,200	5,904	5,654	86,150	86,200	6,126	5,876
80,200	80,250	5,686	5,436	83,200	83,250	5,908	5,658	86,200	86,250	6,130	5,880
80,250	80,300	5,690	5,439	83,250	83,300	5,912	5,661	86,250	86,300	6,134	5,883
80,300	80,350	5,694	5,443	83,300	83,350	5,916	5,665	86,300	86,350	6,138	5,887
80,350	80,400	5,697	5,447	83,350	83,400	5,919	5,669	86,350	86,400	6,141	5,891
80,400	80,450	5,701	5,450	83,400	83,450	5,923	5,672	86,400	86,450	6,145	5,894
80,450	80,500	5,705	5,454	83,450	83,500	5,927	5,676	86,450	86,500	6,149	5,898
80,500	80,550	5,708	5,458	83,500	83,550	5,930	5,680	86,500	86,550	6,152	5,902
80,550	80,600	5,712	5,462	83,550	83,600	5,934	5,684	86,550	86,600	6,156	5,906
80,600	80,650	5,716	5,465	83,600	83,650	5,938	5,687	86,600	86,650	6,160	5,909
80,650	80,700	5,719	5,469	83,650	83,700	5,941	5,691	86,650	86,700	6,163	5,913
80,700	80,750	5,723	5,473	83,700	83,750	5,945	5,695	86,700	86,750	6,167	5,917
80,750	80,800	5,727	5,476	83,750	83,800	5,949	5,698	86,750	86,800	6,171	5,920
80,800	80,850	5,731	5,480	83,800	83,850	5,953	5,702	86,800	86,850	6,175	5,924
80,850	80,900	5,734	5,484	83,850	83,900	5,956	5,706	86,850	86,900	6,178	5,928
80,900	80,950	5,738	5,487	83,900	83,950	5,960	5,709	86,900	86,950	6,182	5,931
80,950	81,000	5,742	5,491	83,950	84,000	5,964	5,713	86,950	87,000	6,186	5,935

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

**Tax Tables** continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
<b>\$87,000</b>		Your tax is --		<b>\$90,000</b>		Your tax is --		<b>\$93,000</b>		Your tax is --	
87,000	87,050	6,189	5,939	90,000	90,050	6,411	6,161	93,000	93,050	6,633	6,383
87,050	87,100	6,193	5,943	90,050	90,100	6,415	6,165	93,050	93,100	6,637	6,387
87,100	87,150	6,197	5,946	90,100	90,150	6,419	6,168	93,100	93,150	6,641	6,390
87,150	87,200	6,200	5,950	90,150	90,200	6,422	6,172	93,150	93,200	6,644	6,394
87,200	87,250	6,204	5,954	90,200	90,250	6,426	6,176	93,200	93,250	6,648	6,398
87,250	87,300	6,208	5,957	90,250	90,300	6,430	6,179	93,250	93,300	6,652	6,401
87,300	87,350	6,212	5,961	90,300	90,350	6,434	6,183	93,300	93,350	6,656	6,405
87,350	87,400	6,215	5,965	90,350	90,400	6,437	6,187	93,350	93,400	6,659	6,409
87,400	87,450	6,219	5,968	90,400	90,450	6,441	6,190	93,400	93,450	6,663	6,412
87,450	87,500	6,223	5,972	90,450	90,500	6,445	6,194	93,450	93,500	6,667	6,416
87,500	87,550	6,226	5,976	90,500	90,550	6,448	6,198	93,500	93,550	6,670	6,420
87,550	87,600	6,230	5,980	90,550	90,600	6,452	6,202	93,550	93,600	6,674	6,424
87,600	87,650	6,234	5,983	90,600	90,650	6,456	6,205	93,600	93,650	6,678	6,427
87,650	87,700	6,237	5,987	90,650	90,700	6,459	6,209	93,650	93,700	6,681	6,431
87,700	87,750	6,241	5,991	90,700	90,750	6,463	6,213	93,700	93,750	6,685	6,435
87,750	87,800	6,245	5,994	90,750	90,800	6,467	6,216	93,750	93,800	6,689	6,438
87,800	87,850	6,249	5,998	90,800	90,850	6,471	6,220	93,800	93,850	6,693	6,442
87,850	87,900	6,252	6,002	90,850	90,900	6,474	6,224	93,850	93,900	6,696	6,446
87,900	87,950	6,256	6,005	90,900	90,950	6,478	6,227	93,900	93,950	6,700	6,449
87,950	88,000	6,260	6,009	90,950	91,000	6,482	6,231	93,950	94,000	6,704	6,453
<b>\$88,000</b>		Your tax is --		<b>\$91,000</b>		Your tax is --		<b>\$94,000</b>		Your tax is --	
88,000	88,050	6,263	6,013	91,000	91,050	6,485	6,235	94,000	94,050	6,707	6,457
88,050	88,100	6,267	6,017	91,050	91,100	6,489	6,239	94,050	94,100	6,711	6,461
88,100	88,150	6,271	6,020	91,100	91,150	6,493	6,242	94,100	94,150	6,715	6,464
88,150	88,200	6,274	6,024	91,150	91,200	6,496	6,246	94,150	94,200	6,718	6,468
88,200	88,250	6,278	6,028	91,200	91,250	6,500	6,250	94,200	94,250	6,722	6,472
88,250	88,300	6,282	6,031	91,250	91,300	6,504	6,253	94,250	94,300	6,726	6,475
88,300	88,350	6,286	6,035	91,300	91,350	6,508	6,257	94,300	94,350	6,730	6,479
88,350	88,400	6,289	6,039	91,350	91,400	6,511	6,261	94,350	94,400	6,733	6,483
88,400	88,450	6,293	6,042	91,400	91,450	6,515	6,264	94,400	94,450	6,737	6,486
88,450	88,500	6,297	6,046	91,450	91,500	6,519	6,268	94,450	94,500	6,741	6,490
88,500	88,550	6,300	6,050	91,500	91,550	6,522	6,272	94,500	94,550	6,744	6,494
88,550	88,600	6,304	6,054	91,550	91,600	6,526	6,276	94,550	94,600	6,748	6,498
88,600	88,650	6,308	6,057	91,600	91,650	6,530	6,279	94,600	94,650	6,752	6,501
88,650	88,700	6,311	6,061	91,650	91,700	6,533	6,283	94,650	94,700	6,755	6,505
88,700	88,750	6,315	6,065	91,700	91,750	6,537	6,287	94,700	94,750	6,759	6,509
88,750	88,800	6,319	6,068	91,750	91,800	6,541	6,290	94,750	94,800	6,763	6,512
88,800	88,850	6,323	6,072	91,800	91,850	6,545	6,294	94,800	94,850	6,767	6,516
88,850	88,900	6,326	6,076	91,850	91,900	6,548	6,298	94,850	94,900	6,770	6,520
88,900	88,950	6,330	6,079	91,900	91,950	6,552	6,301	94,900	94,950	6,774	6,523
88,950	89,000	6,334	6,083	91,950	92,000	6,556	6,305	94,950	95,000	6,778	6,527
<b>\$89,000</b>		Your tax is --		<b>\$92,000</b>		Your tax is --		<b>\$95,000</b>		Your tax is --	
89,000	89,050	6,337	6,087	92,000	92,050	6,559	6,309	95,000	95,050	6,781	6,531
89,050	89,100	6,341	6,091	92,050	92,100	6,563	6,313	95,050	95,100	6,785	6,535
89,100	89,150	6,345	6,094	92,100	92,150	6,567	6,316	95,100	95,150	6,789	6,538
89,150	89,200	6,348	6,098	92,150	92,200	6,570	6,320	95,150	95,200	6,792	6,542
89,200	89,250	6,352	6,102	92,200	92,250	6,574	6,324	95,200	95,250	6,796	6,546
89,250	89,300	6,356	6,105	92,250	92,300	6,578	6,327	95,250	95,300	6,800	6,549
89,300	89,350	6,360	6,109	92,300	92,350	6,582	6,331	95,300	95,350	6,804	6,553
89,350	89,400	6,363	6,113	92,350	92,400	6,585	6,335	95,350	95,400	6,807	6,557
89,400	89,450	6,367	6,116	92,400	92,450	6,589	6,338	95,400	95,450	6,811	6,560
89,450	89,500	6,371	6,120	92,450	92,500	6,593	6,342	95,450	95,500	6,815	6,564
89,500	89,550	6,374	6,124	92,500	92,550	6,596	6,346	95,500	95,550	6,818	6,568
89,550	89,600	6,378	6,128	92,550	92,600	6,600	6,350	95,550	95,600	6,822	6,572
89,600	89,650	6,382	6,131	92,600	92,650	6,604	6,353	95,600	95,650	6,826	6,575
89,650	89,700	6,385	6,135	92,650	92,700	6,607	6,357	95,650	95,700	6,829	6,579
89,700	89,750	6,389	6,139	92,700	92,750	6,611	6,361	95,700	95,750	6,833	6,583
89,750	89,800	6,393	6,142	92,750	92,800	6,615	6,364	95,750	95,800	6,837	6,586
89,800	89,850	6,397	6,146	92,800	92,850	6,619	6,368	95,800	95,850	6,841	6,590
89,850	89,900	6,400	6,150	92,850	92,900	6,622	6,372	95,850	95,900	6,844	6,594
89,900	89,950	6,404	6,153	92,900	92,950	6,626	6,375	95,900	95,950	6,848	6,597
89,950	90,000	6,408	6,157	92,950	93,000	6,630	6,379	95,950	96,000	6,852	6,601

\*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	6,855	6,605	98,000	98,050	7,003	6,753
96,050	96,100	6,859	6,609	98,050	98,100	7,007	6,757
96,100	96,150	6,863	6,612	98,100	98,150	7,011	6,760
96,150	96,200	6,866	6,616	98,150	98,200	7,014	6,764
96,200	96,250	6,870	6,620	98,200	98,250	7,018	6,768
96,250	96,300	6,874	6,623	98,250	98,300	7,022	6,771
96,300	96,350	6,878	6,627	98,300	98,350	7,026	6,775
96,350	96,400	6,881	6,631	98,350	98,400	7,029	6,779
96,400	96,450	6,885	6,634	98,400	98,450	7,033	6,782
96,450	96,500	6,889	6,638	98,450	98,500	7,037	6,786
96,500	96,550	6,892	6,642	98,500	98,550	7,040	6,790
96,550	96,600	6,896	6,646	98,550	98,600	7,044	6,794
96,600	96,650	6,900	6,649	98,600	98,650	7,048	6,797
96,650	96,700	6,903	6,653	98,650	98,700	7,051	6,801
96,700	96,750	6,907	6,657	98,700	98,750	7,055	6,805
96,750	96,800	6,911	6,660	98,750	98,800	7,059	6,808
96,800	96,850	6,915	6,664	98,800	98,850	7,063	6,812
96,850	96,900	6,918	6,668	98,850	98,900	7,066	6,816
96,900	96,950	6,922	6,671	98,900	98,950	7,070	6,819
96,950	97,000	6,926	6,675	98,950	99,000	7,074	6,823
<b>\$97,000</b> Your tax is --				<b>\$99,000</b> Your tax is --			
97,000	97,050	6,929	6,679	99,000	99,050	7,077	6,827
97,050	97,100	6,933	6,683	99,050	99,100	7,081	6,831
97,100	97,150	6,937	6,686	99,100	99,150	7,085	6,834
97,150	97,200	6,940	6,690	99,150	99,200	7,088	6,838
97,200	97,250	6,944	6,694	99,200	99,250	7,092	6,842
97,250	97,300	6,948	6,697	99,250	99,300	7,096	6,845
97,300	97,350	6,952	6,701	99,300	99,350	7,100	6,849
97,350	97,400	6,955	6,705	99,350	99,400	7,103	6,853
97,400	97,450	6,959	6,708	99,400	99,450	7,107	6,856
97,450	97,500	6,963	6,712	99,450	99,500	7,111	6,860
97,500	97,550	6,966	6,716	99,500	99,550	7,114	6,864
97,550	97,600	6,970	6,720	99,550	99,600	7,118	6,868
97,600	97,650	6,974	6,723	99,600	99,650	7,122	6,871
97,650	97,700	6,977	6,727	99,650	99,700	7,125	6,875
97,700	97,750	6,981	6,731	99,700	99,750	7,129	6,879
97,750	97,800	6,985	6,734	99,750	99,800	7,133	6,882
97,800	97,850	6,989	6,738	99,800	99,850	7,137	6,886
97,850	97,900	6,992	6,742	99,850	99,900	7,140	6,890
97,900	97,950	6,996	6,745	99,900	99,950	7,144	6,893
97,950	98,000	7,000	6,749	99,950	100,000	7,148	6,897

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

## Tax Rate Schedules

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

### Single Taxpayers and Married Filing Separate Returns

If you checked Filing Status Box 1 or 3, your tax is \$7,150 plus 7.4% of the amount over \$100,000.

### Married Filing Joint Returns, Qualifying Widow and Widowers, and Head of Household

If you checked Filing Status Box 2, 4, or 5, your tax is \$6,899 plus 7.4% of the amount over \$100,000.

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