IDAHO

2017

Individual Income Tax

Forms and instructions for:

Form 40
Resident

Form 39R
Supplemental Schedule (Resident)

Form 43
Part-Year Resident or Nonresident

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

tax.idaho.gov

Track your refund progress
Get more information

No Web Access?

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

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

Hearing Impaired (TDD):
(800) 377-3529

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

WHAT'S NEW FOR 2017

CONFORMITY TO INTERNAL REVENUE CODE (IRC)
Idaho conforms to the IRC as of January 1, 2017. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

QUICK PAY OPTION FOR ONLINE PAYMENTS
Pay your taxes online without creating an account through our free Quick Pay option. With Quick Pay, you schedule your payment and authorize the state to take a certain amount of money from your checking or savings account using ACH debit. For more information, visit **tax.idaho.gov/quickpay**.

RAPID RESPONSE = FASTER REFUND

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

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

- An Identity Verification letter that asks you to take a short online quiz or provide copies of documents to verify your identity, or indicate that you didn't file a return
- A PIN letter that asks you to verify online whether you or someone you authorized filed the tax return we received

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

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

Please contact us if you have any questions about correspondence we've sent you.

TYPICAL REFUND TIMEFRAME

- **E-filed?** Generally, you can expect your refund about 7-8 weeks after the date you receive your filing acknowledgement from the state.

- **Filed on paper?** Your return will take about 10-11 weeks to process. We must manually enter information from paper returns into our database.

REFUND EXCEPTIONS

- **First time you filed an Idaho income tax return?** It will take about 3 weeks to enter your account into our system. Until that time our refund updates will report your return as "not entered in system." Add those 3 weeks to the estimates above to determine the approximate date you can expect to receive your refund.

- **Received a letter from us asking for more information?** Your refund will be delayed until you provide the information requested. Once we receive the information, it will take about 6 weeks to review your material and then finish processing your refund.

SAVE A STAMP – FILE ONLINE, PAY ONLINE!

File your return online to get faster refunds, fewer errors, and receipt confirmation. Visit our website at **tax.idaho.gov** to find free e-file services for eligible taxpayers.

Use our free Quick Pay option to make online payments at **tax.idaho.gov/quickpay**.

WHICH FORM TO USE

Use Form 40 if you're a:
- Resident or
- Resident in the military. See page 4.

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

Use Form 43 if you're (you or your spouse) a:
- Part-year resident or
- Nonresident or
- Nonresident alien for federal purposes and are required to file an income tax return for Idaho

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 can be obtained:

- On the web at **tax.idaho.gov** (some forms are fillable)
- By calling (208) 334-7660 in the Boise area or (800) 972-7660

You can 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 below. Gross income is defined on page 4. When computing gross income, don't include nontaxable Social Security benefits unless you're married filing a separate return and lived with your spouse at any time during 2017.

STATUS	GROSS INCOME
Married Filing Jointly:	
• Under 65 (both spouses)	$ 20,800
• 65 or older (one spouse)	$ 22,050
• 65 or older (both spouses)	$ 23,300
Head Of Household:	
• Under 65	$ 13,400
• 65 or older	$ 14,950
Single:	
• Under 65	$ 10,400
• 65 or older	$ 11,950
Qualifying Widow(er) With Dependent Child:	
• Under 65	$ 16,750
• 65 or older	$ 18,000
Married Filing Separately:	
• Any age	$ 4,050

Dependent Claimed On Someone Else's Return:
If your parent (or someone else) can claim you as a dependent, use the following information to see if you must file a return.

Unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

Earned income includes salaries, wages, tips, professional fees, and taxable scholarships and fellowship grants.

Gross income is the total of your unearned and earned income.

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 $6,350
- Your gross income was more than the **larger** of:
  - $1,050, or
  - Your earned income (up to $6,000) plus $350

☐ **Yes**. You must file a return if **any** of the following apply:
- Your unearned income was over $2,600 ($4,150 if 65 or older **and** blind)
- Your earned income was over $7,900 ($9,450 if 65 or older **and** blind)
- Your gross income was more than the **larger** of:
  - $2,600 ($4,150 if 65 or older **and** blind), or
  - Your earned income (up to $6,000) plus $1,900 ($3,450 if 65 or older **and** blind.)

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

☐ **No**. You must file a return if **any** of the following apply:
- Your unearned income was over $1,050
- Your earned income was over $6,350
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions
- Your gross income was more than the **larger** of:
  - $1,050, or
  - Your earned income (up to $6,000) plus $350

☐ **Yes**. You must file a return if **any** of the following apply:
- Your unearned income was over $2,300 ($3,550 if 65 or older **and** blind)
- Your earned income was over $7,600 ($8,850 if 65 or older **and** blind)
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions
- Your gross income was more than the **larger** of:
  - $2,300 ($3,550 if 65 or older **and** blind), or
  - Your earned income (up to $6,000) plus $1,600 ($2,850 if 65 or older **and** blind)

GENERAL INFORMATION

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.

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
You can deduct all your income from working on the reservation only when all these criteria are met:
- You are enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 40, line 7 of your tax return

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 make sure 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. Form 39R or 39NR
3. Form 75
4. Form 44
5. Additional schedules in numerical order
6. Additional forms in alphabetical order
7. W-2s and/or 1099s placed on top of Form 40 or 43
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 being 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 applied. 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 During 2008 And 2009
Idaho law follows the federal bonus depreciation provisions.The amounts used for federal purposes will also be used for Idaho. No additional forms or computations are needed for Idaho.

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

Idaho law affects your federal return in the same way. For more details, see federal Publication 555, Community Property. If you were a part-year Idaho resident, Idaho law applies to that part of the year you were an Idaho 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 where the property is located applies.

Community property laws don't apply when spouses meet the following conditions:
- Spouses lived apart for the entire year
- No part of income earned by one spouse was transferred to the other spouse
- Spouses didn'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 2017 or are filing separately from your spouse, include a schedule showing how community property income and deductions were divided. See federal Form 8958.

GENERAL INFORMATION

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

If your spouse died in 2017 and you didn't remarry in 2017, you can file a joint return. You can also file a joint return if your spouse died in 2018 before filing a 2017 return. A joint return should show your spouse's 2017 income before death and your income for all of 2017. 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 income taxes by April 17, 2018, you'll be allowed an automatic six-month extension if you've paid at least:

- 100% of what you paid for state income taxes the year before or
- 80% of your current year's tax liability

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 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**.

If you qualify for an extension to file your Idaho return, send the return and any payment by October 15, 2018.

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

FILING YOUR RETURN
When To File And Pay
File your return and pay any income tax due:

- On or before April 17, 2018, for the calendar year 2017, 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

Electronic filing is the fastest way to get your state income tax refund.

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 pays tax on all income, including income from outside the state. An Idaho part-year resident pays tax on all income received while living in Idaho, plus any income received from Idaho sources when not living in Idaho. A nonresident of Idaho pays tax 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 is charged on the amount of tax due from the original due date of the return until paid at the rate of 4% per year (rate effective for 2018).

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

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

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

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

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

If you qualify for this exemption, see the instructions for residency status on page 12 of this booklet and report any Idaho withholding on Form 43, line 65.

GENERAL INFORMATION

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.

- All tax filing deadlines are extended for at least 180 days after your last day in a combat zone
- No interest or penalty accrues 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**, or call us toll-free at (800) 972-7660 or (208) 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)
For NOLs incurred in tax years beginning on or after January 1, 2013, you must subtract the loss in the following 20 tax years. You can carry the loss back if you file an Idaho amended return within one year of the end of the NOL year. If you file an amended return to carry the loss back, you apply the loss to the earliest tax year before the loss year. If you don't use all the loss, you apply the rest to the first preceding tax year. You can carry forward any remaining loss until used, but no longer than 20 years.

For NOLs incurred in tax years beginning on or after January 1, 2000, and before January 1, 2013, you must carry the loss back to the prior two years. If you made a timely election on the Idaho return to forgo the carryback period, you can carry the loss forward. You can carry any remaining loss forward until used, but no longer than 20 years.

For NOLs incurred before January 1, 2000, you must carry the loss back to the prior three tax years. If you made a timely election on the Idaho return to forgo the carryback period, you can carry the loss forward. The maximum carryback is limited to $100,000. You can carry any remaining loss forward until used, but no longer than 15 years.

For all tax years, the carryback is limited to a total of $50,000 if you're filing as married filing separately or $100,000 if you're 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 Idaho income tax return must file using Form 43. Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes.

PAYMENTS
Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a 3% convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at **tax.idaho.gov**. For more information,visit our *E-pay* page at **tax.idaho.gov/epay**.

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

PENALTIES
Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at **tax.idaho.gov/penalties**.

RECORDKEEPING
You're required by law to keep records that will help you 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.

GENERAL INFORMATION

Usually this is the later of three years from the due date or the date the return was filed. For 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.

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
You must round the amounts on your return to the whole dollar. Reduce amounts less than 50 cents to the whole dollar. Increase amounts of 50 cents or more 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 all of 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 2017
- 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
Who must sign the return?
- You
- Your spouse (if filing a joint return)
- A paid preparer (if used). Include preparer's name, address, and identification number
- An authorized person signing for a deceased individual or an individual unable to sign. Include authorized person's relationship to the taxpayer. Write "FILING AS SURVIVING SPOUSE" or "unable to sign" in the signature space
- If a taxpayer signs with an "X," this mark must be witnessed

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

You're also authorizing the paid preparer to:

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

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

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

TAX YEAR AND ACCOUNTING METHOD
The tax year and accounting method used on your Idaho return must match those used on your federal return.

FORM 40

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

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

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

HEADING
Write your name, address, and Social Security number (SSN) in the spaces provided. If you don't have an SSN, write 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. See **Amended Returns** on page 3 for further information on amended returns.

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

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

LINES 1 THROUGH 5 FILING STATUS
Check the box indicating your Idaho filing status. Refer to general instructions, on page 4, for further information on filing status.

LINE 6 EXEMPTIONS
Exemptions claimed on your Idaho return must match the exemptions claimed on your federal return.

Lines 6a and 6b. **Yourself and Spouse.**

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

If you can't be claimed as a dependent on another person's return, 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 2017 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.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 with your return. See **irs.gov** for more information.

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 your federal adjusted gross income from 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." If your 65th birthday was on January 1, 2018, you may consider yourself 65 on December 31, 2017. 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." The boxes you check must match your federal return.

LINE 12c CLAIMED DEPENDENT
If your parents or someone else can claim you as a dependent on their tax return, check this box.

LINES 13-16 ITEMIZED OR STANDARD DEDUCTIONS
Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. However, if:

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

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

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

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

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

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

If the IRS considers you or your spouse a nonresident alien and you 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.

Mortgage Interest Credit
If you reduce your federal itemized deduction for the mortgage interest credit, the Idaho deduction is the amount before reducing for the federal credit.

Federal Foreign Tax Credit
If you claim the federal foreign tax credit, Idaho allows that amount as a deduction. Idaho doesn't have a credit that matches the federal foreign tax credit.

If line 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, 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 had dual status as a nonresident alien for part of 2017 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 2017 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, 1953; or were blind.

1. Enter the amount shown below for your filing status:
   - Single or married filing separately, enter $6,350
   - Married filing jointly or qualifying widow(er), enter $12,700
   - Head of household, enter $9,350 ..... _____
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, 1953, and not blind, enter this amount on line 6. Otherwise, go to line 5 ..... _____
5. If born before January 2, 1953, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by $1,250 ($1,550 if single or head of household) ..... _____
6. Add lines 4 and 5. Enter the total here and on Form 40, line 16 ..... _____

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

LINE 18 EXEMPTIONS
Multiply $4,050 by the total number of exemptions entered on line 6d. If your federal adjusted gross income on line 7 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

$156,900 Married filing separate return
$313,800 Married filing joint return or qualifying widow(er)
$261,500 Single
$287,650 Head of household

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

LINE 20 TAX
Enter the tax on this line. If line 19 is less than $100,000, use the **tax tables** on page 37. If line 19 is $100,000 or more, use the **tax rate 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 both Idaho and another state tax the same income, you may be entitled to a credit for tax paid to the other state(s). Use Form 39R to compute the credit. You must include a copy of the other state’s income tax return and Form 39R. If credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 25.

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

Examples of income that may be taxed by both Idaho and another state include:
- Wages earned in another state that has an income tax, such as Oregon or Utah, while living in Idaho
- Income from a business or profession earned in another state that has an income tax, while a resident of Idaho

LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS
You may be entitled to a credit if you made a contribution to a qualified Idaho educational entity, center for independent living, youth or rehabilitation facility or its foundation, or a nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare; or donated a qualified organ that's

transplanted into another individual. Complete Form 39R, Part E and see page 25 for specific instructions. Enter the total allowed credit from Form 39R, Part E, line 4 and include Form 39R with your return.

LINE 24 TOTAL BUSINESS INCOME TAX CREDITS
Enter the total allowed business income tax credits from Form 44, Part I, line 9. 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 6. See page 36 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 2018 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.

If you make a donation and owe tax, you must pay the tax at the time of filing.

LINE 33 IDAHO NONGAME WILDLIFE FUND
Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that aren't hunted, fished, or trapped, and to increase opportunities to view and enjoy “watchable” wildlife. Donations are used for a variety of projects including studies of rare animals in an effort to better manage them so they don’t become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

LINE 34 IDAHO CHILDREN'S TRUST FUND/PREVENT CHILD ABUSE IDAHO
Contributions are used to protect our children, Idaho’s single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention and child safety education in schools. Contact the Idaho Children’s Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit **www.idahochildrenstrustfund.org**.

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**.

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**.

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.

LINE 39 IDAHO FOOD BANK FUND
Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Food Bank Fund to provide grants to Idaho nonprofit groups to increase their capacity to provide hunger relief in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit **www.idahofoodbankfund.org** for more information.

LINE 40 OPPORTUNITY SCHOLARSHIP PROGRAM
Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit **www.boardofed.idaho.gov/scholarship/opportunity.asp**.

PAYMENTS AND OTHER CREDITS

LINE 42 GROCERY CREDIT
If you're an Idaho resident, you can 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 an Idaho resident. 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 can claim an additional $20 if you're age 65 or older on December 31, 2017, and are an Idaho resident. Also, if your spouse is age 65 or older and is an Idaho resident, you can 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'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.

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 can donate your entire grocery credit to the Cooperative Welfare Fund. Idaho Title 56 established the Cooperative Welfare Fund. 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. Once the donation is made, it can't be changed on an amended return.

Note: If you (or your spouse) are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at **tax.idaho.gov**. The refund claim is due on or before April 17, 2018.

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 can claim a tax credit of $100 per person (up to $300).

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

LINE 44 FUELS TAX REFUND
If you buy special fuels (diesel, propane, or natural gas) with Idaho tax included and use this fuel for heating or in off-highway equipment, you may be entitled to a refund of the Idaho special fuels tax you paid. Enter the amount from Form 75, Section IV, line 2. Include Form 75. Heating fuel is generally purchased without paying the tax.

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

LINE 45 IDAHO INCOME TAX WITHHELD
Enter the total amount of Idaho income tax withheld as shown on your withholding statements. Include legible state copies of Form(s) W-2, 1099, and other information forms that show Idaho withholding.

DON'T claim credit for tax withheld for other states or federal tax withheld.

DON'T include Form(s) W-2 from other tax years or write on or change the amounts on your Form(s) W-2.

LINE 46 FORM 51 PAYMENT(S)
Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2016 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**.

TAX DUE OR REFUND

LINE 51 PENALTY AND INTEREST
Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at **tax.idaho.gov/penalties**.

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

Interest: Interest is charged on the amount of tax due, line 50, from the original due date until paid. The rate for 2018 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 is imposed on all returned checks.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a 3% convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at **tax.idaho.gov**. For more information,visit our *E-Pay* page at **tax.idaho.gov/epay**.

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

LINE 54 REFUND
Enter the amount of your overpayment shown on line 53 that you want refunded to you. Refunds of less than $1 won't be issued. Refunds can only be issued if a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities, and may be seized for unpaid liabilities owed to other state agencies.

LINE 55 ESTIMATED TAX
If you're filing an original return, subtract line 54 from line 53. The amount you enter will be applied to your 2018 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 or IDeal--Idaho 529 College Savings account instead of mailing you a check.

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

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

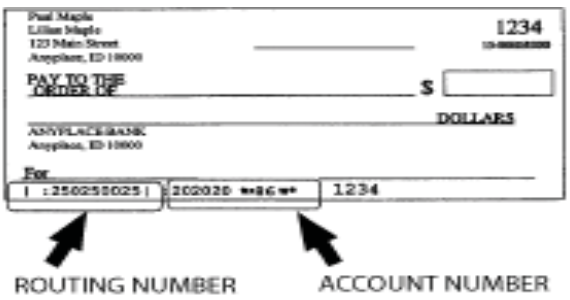
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32 for bank accounts. For all IDeal--Idaho 529 College Savings accounts, the routing number is 011001234.

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). For IDeal--Idaho 529 College Savings accounts, the account number will be 541+ the 11-digit IDeal 529 account number.

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. For IDeal--529 Idaho College Savings accounts, check the box for checking.



FORM 40

The check example indicates where the proper banking information is located. To locate your IDeal account number, log into your account at **www.idsaves.org** or call (866) 433-2533 for assistance. 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.

Note: An IDeal--Idaho 529 College Savings account has a maximum balance limit of up to $350,000 per beneficiary.

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 as a positive amount.

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

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

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 an Idaho resident or an Idaho resident on active military duty. Part-year residents are entitled to claim a prorated credit against their tax liability; however, part-year residents aren't entitled to a refund of any excess credit. Nonresidents don't qualify for the credit.

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

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

You must complete Form 43 as follows:
- Complete the top of the form through line 6d, exemptions and dependents
- **Skip** lines 7 through 27
- Write **"NRF"** on line 28, column A. Leave line 28, column B blank
- **Skip** lines 29 through 31
- Complete line 32a if you (or your spouse) are age 65 or older
- **Skip** lines 32b through 50
- Cross through the $10 on line 51, Permanent Building Fund, and write "NRF"
- **Skip** lines 52 through 61
- Enter your grocery credit amount on line 62 using the grocery credit worksheet on page 17
- Complete applicable lines 63 through 76
- **Skip** lines 77 through 80
- Complete the bottom of Form 43, page 1, below line 27

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

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

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

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

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

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

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

RESIDENCY STATUS
Check the box that applies to your residency status for 2017. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2017. 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.

- If you (or your spouse) are an Idaho resident, check box 1.
- 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.)
- If you (or your spouse) are a nonresident, check box 3.
- If you (or your spouse) moved into or out of Idaho and were a resident for only part of the year, check box 4.
- 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 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 2017. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2017. 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 2017, 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 can 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 2017 and you're filing a joint return, you can 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.

If you're the noncustodial parent of a dependent and are claiming them on your return, include federal Form 8332 with your return. See **irs.gov** for more information.

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** to obtain a copy of the publication titled "Residency Status and Idaho Source Income." This publication explains how to determine the amount of income that's taxable to Idaho.

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

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

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

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

LINE 8 TAXABLE INTEREST INCOME
From federal Form 1040, line 8a, Form 1040A, line 8a, or Form 1040EZ, line 2, enter all:
- Interest income received while an Idaho resident
- Business interest income earned from Idaho sources
- Interest income on installment sales of Idaho property

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

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

LINE 10 ALIMONY RECEIVED
From federal Form 1040, line 11, enter alimony received while an Idaho resident or part-year resident.

LINE 11 BUSINESS INCOME OR LOSS
From federal Form 1040, line 12, enter the income (loss) reported on Schedule C or C-EZ from businesses or professions engaged in while an Idaho resident or part-year resident or conducted in Idaho while a nonresident. A nonresident conducting business in Idaho and another state must apportion income or loss according to Idaho Code Section 63-3027. Complete and include Idaho Form 402.

LINE 12 CAPITAL GAIN OR LOSS
From federal Form 1040, line 13, enter the gain or loss reported on Schedule D from the sale of capital assets located in Idaho, the sale of capital assets while you were residing in Idaho, or receipt of installment sale proceeds while you were an Idaho resident. From federal Form 1040A, line 10, enter the capital gain distributions received while you were an Idaho resident.

LINE 13 OTHER GAINS OR LOSSES
From federal Form 1040, line 14, enter other gains or losses reported on Schedule 4797 that occurred while an Idaho resident or part-year resident or from an Idaho business.

LINE 14 IRA DISTRIBUTIONS
From federal Form 1040, line 15b, or Form 1040A, line 11b, enter the amount of IRA distributions received while an Idaho resident or part-year resident.

LINE 15 PENSIONS AND ANNUITIES
From federal Form 1040, line 16b, or Form 1040A, line 12b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.
From federal Form 1040, line 17, enter the amount reported on Schedule E earned or received while an Idaho resident or part-year resident, or related to Idaho business or property. Passive activity losses from Idaho activities that are "Allowed" losses from the federal Form 8582 and corresponding worksheets should be reported here.

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

1. Enter total income from Form 43, line 20. 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 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 deductions mentioned above, 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.” If your 65th birthday was on January 1, 2018, you may consider yourself 65 on December 31, 2017. The boxes you check must match your federal return.

LINE 32b BLIND
If you are blind, the box for “Yourself” must be checked. If you're filing a joint return and your spouse is blind, check the box for “Spouse.” The boxes you check must match your federal return.

FORM 43

LINE 32c CLAIMED DEPENDENT
If your parents or someone else can claim you as a dependent on their tax return, check this box.

LINES 33-36 ITEMIZED OR STANDARD DEDUCTIONS
Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. However, if:

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

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

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

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

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

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

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

If 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, use your itemized deductions on line 35. If line 36 is more than line 35, 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 were a nonresident alien for any part of 2017

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 2017 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, 1953; or were blind.

1. Enter the amount shown below for your filing status:
   - Single or married filing separately, enter $6,350
   - Married filing jointly or qualifying widow(er), enter $12,700
   - Head of household, enter $9,350 ..... _____
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, 1953, and not blind, enter this amount on line 6. Otherwise, go to line 5 ..... _____
5. If born before January 2, 1953, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b, by $1,250 ($1,550 if single or head of household) ..... _____
6. Add lines 4 and 5. Enter the total here and on Form 43, line 36 ..... _____

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

LINE 37 EXEMPTIONS
Multiply $4,050 by the total number of exemptions entered on line 6d. If Column A, line 28 is more than the amount shown below for your filing status, use the amount allowed on your federal Form 1040, line 42, or Form 1040A, line 26.

$156,900 Married filing separate return
$313,800 Married filing joint return or qualifying widow(er)
$261,500 Single
$287,650 Head of household

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

LINE 39 IDAHO PERCENTAGE
Divide the amount from line 31, Column B, by the amount from line 31, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and should be entered as 66.67%. The percentage can't exceed 100% or be less than zero.

LINE 42 TAX
Enter the tax on this line. If line 41 is less than $100,000, use the **tax tables** on page 37. If line 41 is $100,000 or more, use the **tax rate 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.

FORM 43

CREDITS

LINE 43 INCOME TAX PAID TO OTHER STATES
Nonresidents don't qualify for this credit.

Part-year resident: When both Idaho and another state tax the same income 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 that's transplanted into another individual. Complete Form 39NR, Part E and see page 34 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

LINE 45 TOTAL BUSINESS INCOME TAX CREDITS
Enter the total allowed business income tax credits from Form 44, Part I, line 9. 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 6. 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 2018 income tax return. If you have questions about your donation(s), contact the agencies listed.

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

LINE 53 VETERANS SUPPORT FUND
Contributions help provide specialized medical/physical therapy equipment for the three State Veterans Homes, support veterans organizations throughout the state, assist homeless veterans programs in Idaho, promote and market the activities of the Office of Veterans Advocacy, develop an ongoing program for nurse recruitment and retention, supplement training for state and county service officers, and create an Idaho division of Veterans Services scholarship program to help veterans fund their education. Contact the Idaho Division of Veterans Services at (208) 577-2310.

LINE 54 OPPORTUNITY SCHOLARSHIP PROGRAM
Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. This need-based program is built on a shared responsibility model. Students must contribute to cost of attendance, and apply for other financial aid sources including federal aid. Awards are renewable for up to four years and are based primarily on financial need with some academic consideration. Students must meet a minimum GPA while completing their studies to be eligible for renewal. For more information about the Idaho Opportunity Scholarship Program, please visit **www.boardofed.idaho.gov/scholarship/opportunity.asp**.

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**.

LINE 57 SPECIAL OLYMPICS IDAHO
Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. Through sports training and competition, Special Olympics Idaho teaches life skills such as dedication, perseverance and focus, while instilling confidence. With these skills, 50% of Special Olympics athletes are employed while only 10%-14% of the general population of people with developmental disabilities hold jobs. Donations to this fund will be used to buy sports equipment, uniforms, food, lodging and transportation services for competitions, as well as health screenings, outreach programs and family support systems for adults and children with developmental disabilities. Contact Special Olympics Idaho at (208) 323-0482 or visit **www.idso.org**.

LINE 58 IDAHO NONGAME WILDLIFE FUND
Contributions are used to ensure the conservation and management of nongame wildlife, rare plants, and their habitats in Idaho, to promote greater awareness of and appreciation for species that are not hunted, fished, or trapped, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including studies of rare animals and plants in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

LINE 59 AMERICAN RED CROSS OF IDAHO FUND
Contributions prevent and alleviate human suffering in the face of emergencies. This is done through providing food, shelter, clothing, and other help for disaster victims; helping military members and their families before, during, and after their active service; ensuring a safe and stable blood supply for Idaho hospital patients; preparing Idahoans to respond to emergencies through training; and connecting families separated by conflict or natural disasters. Contact the American Red Cross at (800) 853-2570 or visit **www.RedCross.org/Idaho**.

LINE 60 IDAHO FOODBANK FUND
Contributions assist Idaho hunger relief organizations in meeting the demand for emergency food for hungry Idaho families, children, and senior citizens. Contributions allow the Idaho Food Bank Fund to provide grants to Idaho nonprofit groups to increase their capacity to provide hunger relief in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho, and Community Action Partnership Association of Idaho. Visit **www.idahofoodbankfund.org** for more information.

PAYMENTS AND OTHER CREDITS

LINE 62 GROCERY CREDIT
Nonresidents don't qualify for this credit.

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

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

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

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

You can claim an additional $20 if you're age 65 or older on December 31, 2017 and are an Idaho resident. Also, if your spouse is age 65 or older and is an Idaho resident, you can claim an additional $20.

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

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

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

GROCERY CREDIT WORKSHEET

Yourself:
1. Number of qualified months ..... _____
2. If 65 or older, multiply line 1 by $10.
   If under 65, multiply line 1 by $8.33 ..... _____

Spouse (if joint return):
3. Number of qualified months ..... _____
4. If 65 or older, multiply line 3 by $10.
   If under 65, multiply line 3 by $8.33 ..... _____

Resident dependents claimed on line 6c:
5. Enter $100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part year, compute as follows:
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____
   Number of qualified months ____ X $8.33 ..... _____

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

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

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 can 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. Once the donation is made, it can't be changed on an amended return.

NOTE: If you (or your spouse) are age 65 or older and qualify for the credit but aren't required to file an Idaho income tax return, you can claim the credit on Form 24. You can get this form from any Tax Commission office or our website at **tax.idaho.gov**. The refund claim is due on or before April 17, 2018.

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 you maintained a household for an immediate family member(s):
- Age 65 or older (not including yourself or spouse) or
- With a developmental disability (including yourself and spouse), and
- Didn't claim a deduction of $1000 per person on Form 39NR, part B, line 11,

you can 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 can 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 eligible for 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 eligible for 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 2016 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 2, line 38
- Enter on the paid by entity line any amount reported on Form ID K-1, page 2, line 37

LINE 68
REIMBURSEMENT INCENTIVE ACT CREDIT
Enter the total credit allowed from the Idaho Reimbursement Incentive Certificate. Include a copy of the certificate with the return.

CLAIM OF RIGHT CREDIT
If you claimed a deduction or credit on your federal return for claim of right, complete Idaho Worksheet CR to determine which option benefits you most on your Idaho return. See Claim of Right Worksheets at **tax.idaho.gov**.

TAX DUE OR REFUND

LINE 71 PENALTY AND INTEREST
Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at **tax.idaho.gov/penalties**.

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

Interest: Interest is charged on the amount of tax due, line 70, from the original due date until paid. The rate for 2018 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 is imposed on all returned checks.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a 3% convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at **tax.idaho.gov**. For more information, visit our *E-Pay* page at **tax.idaho.gov/epay**.

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

LINE 74 REFUND
Enter the amount of your overpayment shown on line 73 that you want refunded to you. Refunds of less than $1 won't be issued. Refunds can only be issued if a return claiming overpayment of tax is filed within three years after the due date for filing. Refunds will be reduced by unpaid Idaho tax liabilities and can 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 2018 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 or IDeal--Idaho 529 College Savings 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 (208) 334-7660 in the Boise area.

FORM 43

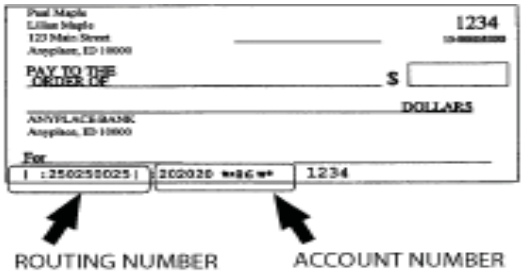
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

Enter your nine-digit routing number. The routing number must begin with 01 through 12, or 21 through 32 for bank accounts. For all IDeal--Idaho 529 College Savings accounts, the routing number is 011001234.

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). For IDeal--Idaho 529 College Savings accounts, the account number will be 541+ the 11-digit IDeal 529 account number.

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. For IDeal--529 Idaho College Savings accounts, check the box for checking.



The check example indicates where the proper banking information is located. To locate your IDeal--Idaho 529 College Savings account number, log in to your account at **www.idsaves.org** or call (866) 433-2533 for assistance.You are responsible for the accuracy of this information.

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

An IDeal--Idaho 529 College Savings account has a maximum balance limit of up to $350,000 per beneficiary.

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 as a positive amount.

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

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

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. So, you must enter on line 1 any NOL carryover included on your federal return. You will claim the allowable Idaho NOL carryover as a subtraction on Part B, line 1.

LINE 2 CAPITAL LOSS CARRYOVER
If you claimed a capital loss or carryover 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, Page 2, Column B, line 20. But don't include the interest income from Idaho municipal securities reported on Form ID K-1, Page 2, Column B, line 23.

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.

Include on line 4 withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state. 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, Page 2, Column B, line 21

Don't enter any amounts for property acquired during 2008 and 2009.

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 taxable by Idaho includes the ordinary income portion and the amount eligible for the federal capital gain election.

Partner And Shareholder Additions
Include on this line the state, municipal, and local income tax additions from Form ID K-1, Page 2, Column B, line 19 and the other additions from Form ID K-1, Page 2, Column B, line 22.

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 taxable by Idaho. 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 unqualified 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 taxable by Idaho. Deduct any U.S. Government interest included in federal adjusted gross income, Form 40, line 7. Examples of obligations of the U.S. Government include:

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

FORM 39R

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

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can 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, Page 2, line 24.

LINE 4 ENERGY EFFICIENCY UPGRADE
To qualify for this deduction, your Idaho residence must have existed, been under construction, or had a building permit issued on or before January 1, 2002, and must be the taxpayer's primary residence. Energy efficiency upgrade means an energy efficiency improvement to your residence's envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the International Energy Conservation Code (IECC) in effect in Idaho during the tax year in which the improvement is made.

Energy efficiency upgrades include:

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

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

Storm doors no longer qualify for this deduction.

LINE 5 ALTERNATIVE ENERGY DEVICE DEDUCTION
If you install an alternative energy device in your Idaho residence, you can deduct a portion of the amount actually paid or accrued (billed but not paid).

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

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

Qualifying devices include:

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

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

You must install the natural gas or propane heating unit, the EPA-certified wood stove, or pellet stove the same tax year that you surrender the nonqualifying wood stove 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 2014, complete line 5d. Enter the device type 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 claimed 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 2017. Don't include amounts paid by your employer or excluded from taxable income ..... _____
2. Enter $3,000 for one child or dependent, or $6,000 for more than one child or dependent, cared for during the year ..... _____
3. Enter excluded benefits from Part III of Form 2441 ..... _____
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... _____
5. Enter your earned income ..... _____
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... _____
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39R, Part B, line 6 ..... _____

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

LINE 7 SOCIAL SECURITY AND RAILROAD BENEFITS
Idaho doesn't tax Social Security benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP, or CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

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

Enter the taxable amount of Social Security benefits from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040, line 20b or Form 1040A, line 14b. Don't enter the amount reported on Form 1040, line 20a or Form1040A, line 14a.

Enter the taxable amount of Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included on your federal Form 1040, line 16b or Form 1040A, line 12b. Don't enter the amount reported on Form1040, line 16a or Form 1040A, line 12a.

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

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

FORM 39R

LINE 8 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS
You may be able to deduct some of the qualifying retirement benefits and annuities you receive.

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

Part One - Age, Disability, and Marital/Filing Status
The recipient(s) must be at least age 65 or be classified as disabled and be at least age 62.

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

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

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

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

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

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION
Enter the lesser of cost or fair market value of technological equipment donated to a public or nonprofit private elementary or secondary school, public or nonprofit private college or university, public library, or library district located in Idaho. Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

Include on this line your distributive share from Form ID K-1, Page 2, Column B, line 25. The amount entered can't exceed the amount of the pass-through income less deductions of the entity making the contribution.

LINE 10 IDAHO CAPITAL GAINS DEDUCTION
If you had capital gain net income from the sale of qualified Idaho property described below, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D.

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

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

Complete Idaho Form CG to compute your capital gains deduction.

LINE 11 MILITARY PAY EARNED OUTSIDE OF IDAHO
If you're serving in the United States Army, Navy, Marine Corps, Air Force, or Coast Guard on active military duty that is continuous and uninterrupted for 120 days, your active duty military wages for service outside of Idaho aren't taxable by Idaho. 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 can deduct some of the expenses incurred in the adoption. You can claim legal and medical

expenses incurred up to a maximum of $3,000 per adoption. Travel expenses don't qualify. If you incur expenses in two or more years, deduct the costs in the year paid until you meet the $3,000 limit. The expenses related to an unsuccessful attempt to adopt aren't deductible. If you claim expenses in a year before such a determination, file an amended return to add back any deduction claimed for the unsuccessful attempt.

LINE 13 IDAHO MEDICAL SAVINGS ACCOUNT CONTRIBUTIONS AND INTEREST
You can 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.

Include interest earned on the account 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 can contribute up to $6,000 ($12,000 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. Designate the account owner and beneficiary at the time you establish the account. 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** or by calling (866) 433-2533.

LINE 15 MAINTAINING A HOME FOR AGED AND/OR DEVELOPMENTALLY DISABLED
You can 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 can 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 you maintain the home 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 can 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
You can deduct all your income from working on the reservation only when all these criteria are met:
- You are enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 40, line 7 of your tax return

If you have no other income, you aren't required to file.

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 can be deducted.

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

Federal Itemized Deduction Limitations
The amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 10% of adjusted gross income.

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. 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 can 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 can 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, Page 2, Column B, line 26

Don't enter any amounts for property acquired during 2008 and 2009.

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, Page 2, Column B, line 27.

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

PART C. RETIREMENT BENEFITS DEDUCTION

Complete lines 1 through 6 and enter the amount from line 6 on Part B, line 8. See page 22 for qualified retirement benefits.

LINE 1. The maximum amounts that can be deducted for 2017 are:

Married filing jointly:
- Recipient age 65 or older $48,366
- Recipient age 62 or older and disabled $48,366

Single:
- Age 65 or older $32,244
- Age 62 or older and disabled $32,244

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 are:
- 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 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 you included in your federal taxable income, include those amounts received.

PART D. CREDIT FOR INCOME TAX PAID TO OTHER STATES

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

Examples of income that both Idaho and another state may tax 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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate 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 can claim a tax credit. Donation of goods or services don't qualify.

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, Page 3, line 55 in your calculations.

A qualified educational entity includes:

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

LINE 2 CREDIT FOR IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS

You can claim this credit if you donated cash or goods to the following:
- Qualified center for independent living
- Youth or rehabilitation facility or its foundation or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

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

FORM 39R

When determining the amount of credit, you should include amounts from Form ID K-1, Page 3, line 56 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
- 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
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Western Idaho Training Co., Inc., Caldwell
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are the qualified centers for independent living:

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

LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES
A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can 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 can be carried over for five years.

To claim the credit, you must donate one or more of the following organs:

- 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 can 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 can 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, can claim this credit.

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

LINE 3 Enter the family member(s) name, Social Security number, relationship, and date of birth 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're filing a Form 43. If you're 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, Page 2, Column A, line 20.

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, Page 2, Column B, line 20.

If you are required to file an Idaho return, you must report any amounts allocated or apportioned to Idaho.

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.

Include on line 2 Columns A and B, withdrawals from Idaho College Savings Programs that are transferred to a qualified program operated by another state. 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:

- 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, Page 2, line 21.

Don't enter any amounts for property acquired during 2008 and 2009.

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

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, Page 2, Column A, line 21.

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

Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Page 2, Column B, line 21. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

LINE 4 OTHER ADDITIONS
Complete this worksheet, using the instructions below to determine your other additions.

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

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

Column B: Make no entry in Column B.

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 taxable by Idaho includes the ordinary income portion and the amount eligible for the federal capital gain election.

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

Partner And Shareholder Idaho Additions
Column A : Include the amount of the state, municipal, and local income tax additions from Form ID K-1, Page 2, Column A, line 19 and the other additions from Form ID K-1, Page 2, Column A, line 22.

Column B: Include your apportioned share of the state, municipal, and local income tax additions from Form ID K-1, Page 2, Column B, line 19 and the other additions from Form ID K-1, Page 2, Column B, line 22.

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 taxable by Idaho. 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 unqualified 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 taxable by Idaho. Examples of obligations of the U.S. Government include:

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

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

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can 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, Page 2, Column A, line 24 net of the expenses related to the federal obligations 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, Page 2, Column B, line 24 minus expenses relating to U.S. interest.

LINE 4 CHILD AND DEPENDENT CARE
If you claimed 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 2017. Don't include amounts paid by your employer ..... _____
2. Enter $3,000 for one child or dependent, or $6,000 for more than one child or dependent, cared for during the year ..... _____
3. Enter excluded benefits from Part III, Form 2441 ..... _____
4. Subtract line 3 from line 2. If zero or less, stop. You can't claim the deduction ..... _____
5. Enter your earned income ..... _____
6. If married filing a joint return, enter your spouse's earned income. All others enter the amount from line 5 ..... _____
7. Enter the smallest of line 1, 4, 5, or 6 here and on Form 39NR, Part B, line 4, Column A..... _____
8. If married filing a joint return, enter the total of lines 5 and 6 that are from Idaho sources. All others enter the amount from line 5 from Idaho sources ..... _____
9. If married filing a joint return, enter the total of lines 5 and 6. All others enter the amount from line 5 ..... _____
10. Divide line 8 by line 9. (Can't exceed 100%) ..... _____ %
11. Multiply line 7 by line 10. Enter this amount here and on Form 39NR, Part B, line 4, Column B ... _____

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

LINE 5 SOCIAL SECURITY AND RAILROAD BENEFITS
Idaho doesn't tax Social Security or Social Security Equivalent benefits, benefits paid by the Railroad Retirement Board, or Canadian Social Security benefits (OAS, QPP, and CPP) that are taxable on your federal return.

Exempt payments from the Railroad Retirement Board include:

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

Column A: Enter the taxable amount of Social Security benefits from Form SSA-1099 or Social Security Equivalent railroad benefits from Form RRB-1099 included on your federal Form 1040, line 20b, or Form 1040A, line 14b. Don't enter the amount reported on Form 1040, line 20a, or Form 1040A, line 14a.

Enter the taxable amount of Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included on your federal Form 1040, line 16b, or Form 1040A, line 12b. Don't enter the amount reported on Form 1040, line 16a, or Form1040A, line 12a.

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

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

LINE 6 IDAHO CAPITAL GAINS DEDUCTION
Columns A and B: If you had capital gain net income from the sale of qualified Idaho property described below, you may be able to deduct 60% of the capital gain net income reported on federal Schedule D.

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

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

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

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

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

National Guard or Reserve pay, including annual training pay, generally doesn't qualify as active duty pay unless you've been called into full-time duty for 120 days or more. If you're 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 can 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.

Include any interest earned on the account 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 can contribute up to $6,000 ($12,000 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. Designate the account owner and beneficiary when you establish the account. 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** or by calling (866) 433-2533.

LINE 10 ADOPTION EXPENSES

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

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

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

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

Columns A and B: You can 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 can 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:

- 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

- 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

- 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 you maintain the home 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: You can deduct all your income from working on the reservation only when all these criteria are met:

- You are enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 40, line 7 of your tax return

If you have no other income, you aren't required to file.

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 can 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.

FORM 39NR

LINE 15 PARTNERS AND SHAREHOLDERS
Column A: Include the amount of other subtractions included on Form ID K-1, Page 2, Column A, line 27.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Page 2, Column B, line 27.

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 the appropriate column of Form ID K-1, Page 2, line 25. 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 paycheck 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.

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. 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 ..... _____

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 can 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. You must take the noncertified wood stove to a site authorized by the Division of Environmental Quality (DEQ) within 30 days from the date of purchase of the qualifying device.

You must install the natural gas or propane heating unit and the EPA-certified wood stove or pellet stove 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 2014, complete line 20d. Enter the device type and total cost. Multiply the total cost by the appropriate percentage. Line 20e can't be more than $5,000.

LINE 22 RETIREMENT BENEFITS DEDUCTION FOR QUALIFIED RETIREMENT BENEFITS

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

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

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

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

The following individuals are classified as disabled:

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

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

Part Two - Qualified Retirement Benefits

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

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

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

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

The maximum amounts that may be deducted for 2017 are:

Married filing jointly:
- Recipient age 65 or older $48,366
- Recipient age 62 or older and disabled $48,366

Single:
- Age 65 or older $32,244
- Age 62 or older and disabled $32,244

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 $48,366 or $32,244, 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 are:
- 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 you 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 during 2008 and 2009.

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.

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, Page 2, Column A, line 26.

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.

Enter on this line your apportioned share of bonus depreciation from Form ID K-1, Page 2, Column B, line 26. The amount must be 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, Page 2, line 27 on this line. Include Form ID K-1, Page 2, line 27 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 Idaho and another state tax the same income while you're an Idaho resident, you may be eligible for a credit for tax paid to the other state.

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

Examples of income that both Idaho and another state may tax 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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate 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 both Idaho and another state tax the same income, you may be eligible for a credit for tax paid to the other state.

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

Examples of income that both Idaho and another state may tax 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 proportionate share of the tax paid by the S corporation or partnership minus your proportionate 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 can claim a tax credit. Donation of goods or services don't qualify.

The credit is limited to the smallest of:
- One-half of the amount donated
- 50% of the tax on Form 43, line 42
- $500 ($1,000 on a joint return)
- The tax on Form 43, line 42 less the amount on Form 43, line 43

When determining the amount of credit, you should include amounts from Form ID K-1, Page 3, line 55 in your calculations.

A qualified educational entity includes:

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

LINE 2 CREDIT FOR IDAHO YOUTH AND REHABILITATION FACILITY CONTRIBUTIONS

You can claim this credit if you donated cash or goods to the following:
- Qualified center for independent living
- Youth or rehabilitation facility or its foundation or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

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, Page 3, line 56, 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
- 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
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Western Idaho Training Co., Inc., Caldwell
- Women's and Children's Alliance
- Winchester Occupational Workshop, Winchester

The following are qualified centers for independent living:

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

LINE 3 CREDIT FOR LIVE ORGAN DONATION EXPENSES

A living taxpayer who donates (or whose dependent donates) a qualified organ that's transplanted into another individual can 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 can be carried over for five years.

To claim the credit, you must donate one or more of the following organs:
- 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 can 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 can 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, can claim this credit.

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

LINE 3 Enter the family member(s) name, Social Security number, relationship, and date of birth 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 credit.

Carry the total of the business income tax credits allowed and the tax from recapture of income tax credits 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 broadband equipment investment credit is available to be transferred to another taxpayer rather than used by the taxpayer who earns the credit:

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

LINE 1 INVESTMENT TAX CREDIT (ITC)
If you acquire an asset for use in your business, you may have earned an ITC.

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

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

LINE 2 CREDIT FOR PRODUCTION EQUIPMENT USING POST-CONSUMER WASTE
If you bought equipment that manufactures a product from post-consumer or post-industrial waste, you may be entitled to a tax credit. The credit is 20% of your cost to buy qualified equipment.

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

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

Post-consumer waste or post-industrial waste includes only glass, paper, or plastic that has been, or would have been, disposed of as solid waste. It doesn't include radioactive or hazardous waste.

Include a schedule showing your computations, listing the qualified equipment, identifying the post-consumer or post-industrial waste products, and identifying the newly manufactured products.

Credit Allowed: Enter the smallest of:

- $30,000
- 20% of the cost to buy qualified equipment plus the amount of credit carried forward or
- **Tax available:**
  - If filing Form 40, the tax on line 20 minus the amounts on line 22, Form 39R, Part E, lines 1 and 2, and Form 44, Part I, line 1
  - If filing Form 43, the tax on line 42 minus the amounts on line 43, Form 39NR, Part E, lines 1 and 2, and Form 44, Part I, line 1

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

LINE 3 PROMOTER-SPONSORED EVENT CREDIT
If you issued temporary sales tax permits to participants of a promoter-sponsored event on behalf of the Tax Commission, you may claim a $1 credit for each temporary permit issued during the tax year. Promoter-sponsored events include swap meets, flea markets, gun shows, and fairs. You must have filed Form ST-124 with the Tax Commission to qualify for the credit.

Credit Allowed: Enter the smaller of:

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

LINE 4 CREDIT FOR 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 5 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 6 SMALL EMPLOYER INVESTMENT TAX CREDIT
You can 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 7 SMALL EMPLOYER REAL PROPERTY IMPROVEMENT TAX CREDIT
You can 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 8 SMALL EMPLOYER NEW JOBS TAX CREDIT
You can 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.

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.

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 $1,370. 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	1,620	1,366
25,350	25,400	1,624	1,370
25,400	25,450	1,627	1,374

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household	At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
$0		Your tax is --		**$2,000**		Your tax is --		**$4,000**		Your tax is --	
0	50	0	0	2,000	2,050	43	32	4,000	4,050	121	86
50	100	1	1	2,050	2,100	45	33	4,050	4,100	123	88
100	150	2	2	2,100	2,150	47	34	4,100	4,150	125	90
150	200	3	3	2,150	2,200	49	35	4,150	4,200	127	91
200	250	4	4	2,200	2,250	51	36	4,200	4,250	129	93
250	300	4	4	2,250	2,300	52	36	4,250	4,300	131	95
300	350	5	5	2,300	2,350	54	37	4,300	4,350	133	97
350	400	6	6	2,350	2,400	56	38	4,350	4,400	135	99
400	450	7	7	2,400	2,450	58	39	4,400	4,450	137	100
450	500	8	8	2,450	2,500	60	40	4,450	4,500	140	102
500	550	8	8	2,500	2,550	61	40	4,500	4,550	142	104
550	600	9	9	2,550	2,600	63	41	4,550	4,600	145	106
600	650	10	10	2,600	2,650	65	42	4,600	4,650	148	108
650	700	11	11	2,650	2,700	67	43	4,650	4,700	150	109
700	750	12	12	2,700	2,750	69	44	4,700	4,750	153	111
750	800	12	12	2,750	2,800	70	44	4,750	4,800	155	113
800	850	13	13	2,800	2,850	72	45	4,800	4,850	158	115
850	900	14	14	2,850	2,900	74	46	4,850	4,900	160	117
900	950	15	15	2,900	2,950	76	47	4,900	4,950	163	118
950	1,000	16	16	2,950	3,000	78	48	4,950	5,000	165	120
$1,000				**$3,000**				**$5,000**			
1,000	1,050	16	16	3,000	3,050	80	50	5,000	5,050	168	122
1,050	1,100	17	17	3,050	3,100	82	52	5,050	5,100	170	124
1,100	1,150	18	18	3,100	3,150	84	54	5,100	5,150	173	126
1,150	1,200	19	19	3,150	3,200	86	55	5,150	5,200	176	127
1,200	1,250	20	20	3,200	3,250	88	57	5,200	5,250	178	129
1,250	1,300	20	20	3,250	3,300	90	59	5,250	5,300	181	131
1,300	1,350	21	21	3,300	3,350	92	61	5,300	5,350	183	133
1,350	1,400	22	22	3,350	3,400	94	63	5,350	5,400	186	135
1,400	1,450	23	23	3,400	3,450	96	64	5,400	5,450	188	136
1,450	1,500	24	24	3,450	3,500	98	66	5,450	5,500	191	138
1,500	1,550	25	24	3,500	3,550	100	68	5,500	5,550	193	140
1,550	1,600	27	25	3,550	3,600	102	70	5,550	5,600	196	142
1,600	1,650	29	26	3,600	3,650	104	72	5,600	5,650	199	144
1,650	1,700	31	27	3,650	3,700	107	73	5,650	5,700	201	145
1,700	1,750	33	28	3,700	3,750	109	75	5,700	5,750	204	147
1,750	1,800	34	28	3,750	3,800	111	77	5,750	5,800	206	149
1,800	1,850	36	29	3,800	3,850	113	79	5,800	5,850	209	151
1,850	1,900	38	30	3,850	3,900	115	81	5,850	5,900	211	153
1,900	1,950	40	31	3,900	3,950	117	82	5,900	5,950	214	155
1,950	2,000	42	32	3,950	4,000	119	84	5,950	6,000	217	157

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$6,000		Your tax is --		**$9,000**		Your tax is --		**$12,000**		Your tax is --	
6,000	**6,050**	220	159	**9,000**	**9,050**	420	284	**12,000**	**12,050**	636	439
6,050	**6,100**	223	161	**9,050**	**9,100**	423	286	**12,050**	**12,100**	640	442
6,100	**6,150**	226	163	**9,100**	**9,150**	427	289	**12,100**	**12,150**	643	445
6,150	**6,200**	229	165	**9,150**	**9,200**	431	291	**12,150**	**12,200**	647	448
6,200	**6,250**	232	167	**9,200**	**9,250**	434	294	**12,200**	**12,250**	651	451
6,250	**6,300**	236	169	**9,250**	**9,300**	438	296	**12,250**	**12,300**	654	454
6,300	**6,350**	239	171	**9,300**	**9,350**	441	299	**12,300**	**12,350**	658	457
6,350	**6,400**	242	173	**9,350**	**9,400**	445	301	**12,350**	**12,400**	662	460
6,400	**6,450**	245	175	**9,400**	**9,450**	448	304	**12,400**	**12,450**	665	463
6,450	**6,500**	248	177	**9,450**	**9,500**	452	307	**12,450**	**12,500**	669	466
6,500	**6,550**	251	179	**9,500**	**9,550**	455	309	**12,500**	**12,550**	673	470
6,550	**6,600**	254	181	**9,550**	**9,600**	459	312	**12,550**	**12,600**	677	473
6,600	**6,650**	257	183	**9,600**	**9,650**	463	314	**12,600**	**12,650**	680	476
6,650	**6,700**	260	185	**9,650**	**9,700**	466	317	**12,650**	**12,700**	684	479
6,700	**6,750**	263	187	**9,700**	**9,750**	470	319	**12,700**	**12,750**	688	482
6,750	**6,800**	266	189	**9,750**	**9,800**	473	322	**12,750**	**12,800**	691	485
6,800	**6,850**	269	191	**9,800**	**9,850**	477	324	**12,800**	**12,850**	695	488
6,850	**6,900**	272	194	**9,850**	**9,900**	480	327	**12,850**	**12,900**	699	491
6,900	**6,950**	275	196	**9,900**	**9,950**	484	330	**12,900**	**12,950**	702	494
6,950	**7,000**	278	198	**9,950**	**10,000**	487	332	**12,950**	**13,000**	706	497
$7,000				**$10,000**				**$13,000**			
7,000	**7,050**	281	200	**10,000**	**10,050**	491	335	**13,000**	**13,050**	710	500
7,050	**7,100**	284	202	**10,050**	**10,100**	494	337	**13,050**	**13,100**	714	503
7,100	**7,150**	287	204	**10,100**	**10,150**	498	340	**13,100**	**13,150**	717	506
7,150	**7,200**	290	206	**10,150**	**10,200**	502	342	**13,150**	**13,200**	721	509
7,200	**7,250**	293	208	**10,200**	**10,250**	505	345	**13,200**	**13,250**	725	512
7,250	**7,300**	297	210	**10,250**	**10,300**	509	347	**13,250**	**13,300**	728	515
7,300	**7,350**	300	212	**10,300**	**10,350**	512	350	**13,300**	**13,350**	732	518
7,350	**7,400**	303	214	**10,350**	**10,400**	516	352	**13,350**	**13,400**	736	521
7,400	**7,450**	306	216	**10,400**	**10,450**	519	355	**13,400**	**13,450**	739	524
7,450	**7,500**	310	218	**10,450**	**10,500**	523	358	**13,450**	**13,500**	743	527
7,500	**7,550**	313	220	**10,500**	**10,550**	526	360	**13,500**	**13,550**	747	531
7,550	**7,600**	317	222	**10,550**	**10,600**	530	363	**13,550**	**13,600**	751	534
7,600	**7,650**	321	224	**10,600**	**10,650**	534	365	**13,600**	**13,650**	754	537
7,650	**7,700**	324	226	**10,650**	**10,700**	537	368	**13,650**	**13,700**	758	540
7,700	**7,750**	328	228	**10,700**	**10,750**	541	370	**13,700**	**13,750**	762	543
7,750	**7,800**	331	230	**10,750**	**10,800**	544	373	**13,750**	**13,800**	765	546
7,800	**7,850**	335	232	**10,800**	**10,850**	548	375	**13,800**	**13,850**	769	549
7,850	**7,900**	338	235	**10,850**	**10,900**	551	378	**13,850**	**13,900**	773	552
7,900	**7,950**	342	237	**10,900**	**10,950**	555	381	**13,900**	**13,950**	776	555
7,950	**8,000**	345	239	**10,950**	**11,000**	558	383	**13,950**	**14,000**	780	558
$8,000				**$11,000**				**$14,000**			
8,000	**8,050**	349	241	**11,000**	**11,050**	562	386	**14,000**	**14,050**	784	561
8,050	**8,100**	352	243	**11,050**	**11,100**	566	388	**14,050**	**14,100**	788	564
8,100	**8,150**	356	245	**11,100**	**11,150**	569	391	**14,100**	**14,150**	791	567
8,150	**8,200**	360	247	**11,150**	**11,200**	573	393	**14,150**	**14,200**	795	570
8,200	**8,250**	363	249	**11,200**	**11,250**	577	396	**14,200**	**14,250**	799	573
8,250	**8,300**	367	251	**11,250**	**11,300**	580	398	**14,250**	**14,300**	802	576
8,300	**8,350**	370	253	**11,300**	**11,350**	584	401	**14,300**	**14,350**	806	579
8,350	**8,400**	374	255	**11,350**	**11,400**	588	403	**14,350**	**14,400**	810	582
8,400	**8,450**	377	257	**11,400**	**11,450**	591	406	**14,400**	**14,450**	813	585
8,450	**8,500**	381	259	**11,450**	**11,500**	595	409	**14,450**	**14,500**	817	588
8,500	**8,550**	384	261	**11,500**	**11,550**	599	411	**14,500**	**14,550**	821	592
8,550	**8,600**	388	263	**11,550**	**11,600**	603	414	**14,550**	**14,600**	825	595
8,600	**8,650**	392	265	**11,600**	**11,650**	606	416	**14,600**	**14,650**	828	598
8,650	**8,700**	395	267	**11,650**	**11,700**	610	419	**14,650**	**14,700**	832	601
8,700	**8,750**	399	269	**11,700**	**11,750**	614	421	**14,700**	**14,750**	836	604
8,750	**8,800**	402	271	**11,750**	**11,800**	617	424	**14,750**	**14,800**	839	607
8,800	**8,850**	406	273	**11,800**	**11,850**	621	427	**14,800**	**14,850**	843	611
8,850	**8,900**	409	276	**11,850**	**11,900**	625	430	**14,850**	**14,900**	847	614
8,900	**8,950**	413	279	**11,900**	**11,950**	628	433	**14,900**	**14,950**	850	618
8,950	**9,000**	416	281	**11,950**	**12,000**	632	436	**14,950**	**15,000**	854	622

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$15,000		Your tax is --		**$18,000**		Your tax is --		**$21,000**		Your tax is --	
15,000	**15,050**	858	625	**18,000**	**18,050**	1,080	838	**21,000**	**21,050**	1,302	1,051
15,050	**15,100**	862	629	**18,050**	**18,100**	1,084	842	**21,050**	**21,100**	1,306	1,055
15,100	**15,150**	865	632	**18,100**	**18,150**	1,087	845	**21,100**	**21,150**	1,309	1,058
15,150	**15,200**	869	636	**18,150**	**18,200**	1,091	849	**21,150**	**21,200**	1,313	1,062
15,200	**15,250**	873	639	**18,200**	**18,250**	1,095	852	**21,200**	**21,250**	1,317	1,065
15,250	**15,300**	876	643	**18,250**	**18,300**	1,098	856	**21,250**	**21,300**	1,320	1,069
15,300	**15,350**	880	646	**18,300**	**18,350**	1,102	859	**21,300**	**21,350**	1,324	1,072
15,350	**15,400**	884	650	**18,350**	**18,400**	1,106	863	**21,350**	**21,400**	1,328	1,076
15,400	**15,450**	887	653	**18,400**	**18,450**	1,109	866	**21,400**	**21,450**	1,331	1,079
15,450	**15,500**	891	657	**18,450**	**18,500**	1,113	870	**21,450**	**21,500**	1,335	1,083
15,500	**15,550**	895	661	**18,500**	**18,550**	1,117	874	**21,500**	**21,550**	1,339	1,087
15,550	**15,600**	899	664	**18,550**	**18,600**	1,121	877	**21,550**	**21,600**	1,343	1,090
15,600	**15,650**	902	668	**18,600**	**18,650**	1,124	881	**21,600**	**21,650**	1,346	1,094
15,650	**15,700**	906	671	**18,650**	**18,700**	1,128	884	**21,650**	**21,700**	1,350	1,097
15,700	**15,750**	910	675	**18,700**	**18,750**	1,132	888	**21,700**	**21,750**	1,354	1,101
15,750	**15,800**	913	678	**18,750**	**18,800**	1,135	891	**21,750**	**21,800**	1,357	1,104
15,800	**15,850**	917	682	**18,800**	**18,850**	1,139	895	**21,800**	**21,850**	1,361	1,108
15,850	**15,900**	921	685	**18,850**	**18,900**	1,143	898	**21,850**	**21,900**	1,365	1,111
15,900	**15,950**	924	689	**18,900**	**18,950**	1,146	902	**21,900**	**21,950**	1,368	1,115
15,950	**16,000**	928	693	**18,950**	**19,000**	1,150	906	**21,950**	**22,000**	1,372	1,119
$16,000				**$19,000**				**$22,000**			
16,000	**16,050**	932	696	**19,000**	**19,050**	1,154	909	**22,000**	**22,050**	1,376	1,122
16,050	**16,100**	936	700	**19,050**	**19,100**	1,158	913	**22,050**	**22,100**	1,380	1,126
16,100	**16,150**	939	703	**19,100**	**19,150**	1,161	916	**22,100**	**22,150**	1,383	1,129
16,150	**16,200**	943	707	**19,150**	**19,200**	1,165	920	**22,150**	**22,200**	1,387	1,133
16,200	**16,250**	947	710	**19,200**	**19,250**	1,169	923	**22,200**	**22,250**	1,391	1,137
16,250	**16,300**	950	714	**19,250**	**19,300**	1,172	927	**22,250**	**22,300**	1,394	1,140
16,300	**16,350**	954	717	**19,300**	**19,350**	1,176	930	**22,300**	**22,350**	1,398	1,144
16,350	**16,400**	958	721	**19,350**	**19,400**	1,180	934	**22,350**	**22,400**	1,402	1,148
16,400	**16,450**	961	724	**19,400**	**19,450**	1,183	937	**22,400**	**22,450**	1,405	1,152
16,450	**16,500**	965	728	**19,450**	**19,500**	1,187	941	**22,450**	**22,500**	1,409	1,155
16,500	**16,550**	969	732	**19,500**	**19,550**	1,191	945	**22,500**	**22,550**	1,413	1,159
16,550	**16,600**	973	735	**19,550**	**19,600**	1,195	948	**22,550**	**22,600**	1,417	1,163
16,600	**16,650**	976	739	**19,600**	**19,650**	1,198	952	**22,600**	**22,650**	1,420	1,166
16,650	**16,700**	980	742	**19,650**	**19,700**	1,202	955	**22,650**	**22,700**	1,424	1,170
16,700	**16,750**	984	746	**19,700**	**19,750**	1,206	959	**22,700**	**22,750**	1,428	1,174
16,750	**16,800**	987	749	**19,750**	**19,800**	1,209	962	**22,750**	**22,800**	1,431	1,177
16,800	**16,850**	991	753	**19,800**	**19,850**	1,213	966	**22,800**	**22,850**	1,435	1,181
16,850	**16,900**	995	756	**19,850**	**19,900**	1,217	969	**22,850**	**22,900**	1,439	1,185
16,900	**16,950**	998	760	**19,900**	**19,950**	1,220	973	**22,900**	**22,950**	1,442	1,189
16,950	**17,000**	1,002	764	**19,950**	**20,000**	1,224	977	**22,950**	**23,000**	1,446	1,192
$17,000				**$20,000**				**$23,000**			
17,000	**17,050**	1,006	767	**20,000**	**20,050**	1,228	980	**23,000**	**23,050**	1,450	1,196
17,050	**17,100**	1,010	771	**20,050**	**20,100**	1,232	984	**23,050**	**23,100**	1,454	1,200
17,100	**17,150**	1,013	774	**20,100**	**20,150**	1,235	987	**23,100**	**23,150**	1,457	1,203
17,150	**17,200**	1,017	778	**20,150**	**20,200**	1,239	991	**23,150**	**23,200**	1,461	1,207
17,200	**17,250**	1,021	781	**20,200**	**20,250**	1,243	994	**23,200**	**23,250**	1,465	1,211
17,250	**17,300**	1,024	785	**20,250**	**20,300**	1,246	998	**23,250**	**23,300**	1,468	1,214
17,300	**17,350**	1,028	788	**20,300**	**20,350**	1,250	1,001	**23,300**	**23,350**	1,472	1,218
17,350	**17,400**	1,032	792	**20,350**	**20,400**	1,254	1,005	**23,350**	**23,400**	1,476	1,222
17,400	**17,450**	1,035	795	**20,400**	**20,450**	1,257	1,008	**23,400**	**23,450**	1,479	1,226
17,450	**17,500**	1,039	799	**20,450**	**20,500**	1,261	1,012	**23,450**	**23,500**	1,483	1,229
17,500	**17,550**	1,043	803	**20,500**	**20,550**	1,265	1,016	**23,500**	**23,550**	1,487	1,233
17,550	**17,600**	1,047	806	**20,550**	**20,600**	1,269	1,019	**23,550**	**23,600**	1,491	1,237
17,600	**17,650**	1,050	810	**20,600**	**20,650**	1,272	1,023	**23,600**	**23,650**	1,494	1,240
17,650	**17,700**	1,054	813	**20,650**	**20,700**	1,276	1,026	**23,650**	**23,700**	1,498	1,244
17,700	**17,750**	1,058	817	**20,700**	**20,750**	1,280	1,030	**23,700**	**23,750**	1,502	1,248
17,750	**17,800**	1,061	820	**20,750**	**20,800**	1,283	1,033	**23,750**	**23,800**	1,505	1,251
17,800	**17,850**	1,065	824	**20,800**	**20,850**	1,287	1,037	**23,800**	**23,850**	1,509	1,255
17,850	**17,900**	1,069	827	**20,850**	**20,900**	1,291	1,040	**23,850**	**23,900**	1,513	1,259
17,900	**17,950**	1,072	831	**20,900**	**20,950**	1,294	1,044	**23,900**	**23,950**	1,516	1,263
17,950	**18,000**	1,076	835	**20,950**	**21,000**	1,298	1,048	**23,950**	**24,000**	1,520	1,266

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

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Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$24,000		Your tax is --		**$27,000**		Your tax is --		**$30,000**		Your tax is --	
24,000	**24,050**	1,524	1,270	**27,000**	**27,050**	1,746	1,492	**30,000**	**30,050**	1,968	1,714
24,050	**24,100**	1,528	1,274	**27,050**	**27,100**	1,750	1,496	**30,050**	**30,100**	1,972	1,718
24,100	**24,150**	1,531	1,277	**27,100**	**27,150**	1,753	1,499	**30,100**	**30,150**	1,975	1,721
24,150	**24,200**	1,535	1,281	**27,150**	**27,200**	1,757	1,503	**30,150**	**30,200**	1,979	1,725
24,200	**24,250**	1,539	1,285	**27,200**	**27,250**	1,761	1,507	**30,200**	**30,250**	1,983	1,729
24,250	**24,300**	1,542	1,288	**27,250**	**27,300**	1,764	1,510	**30,250**	**30,300**	1,986	1,732
24,300	**24,350**	1,546	1,292	**27,300**	**27,350**	1,768	1,514	**30,300**	**30,350**	1,990	1,736
24,350	**24,400**	1,550	1,296	**27,350**	**27,400**	1,772	1,518	**30,350**	**30,400**	1,994	1,740
24,400	**24,450**	1,553	1,300	**27,400**	**27,450**	1,775	1,522	**30,400**	**30,450**	1,997	1,744
24,450	**24,500**	1,557	1,303	**27,450**	**27,500**	1,779	1,525	**30,450**	**30,500**	2,001	1,747
24,500	**24,550**	1,561	1,307	**27,500**	**27,550**	1,783	1,529	**30,500**	**30,550**	2,005	1,751
24,550	**24,600**	1,565	1,311	**27,550**	**27,600**	1,787	1,533	**30,550**	**30,600**	2,009	1,755
24,600	**24,650**	1,568	1,314	**27,600**	**27,650**	1,790	1,536	**30,600**	**30,650**	2,012	1,758
24,650	**24,700**	1,572	1,318	**27,650**	**27,700**	1,794	1,540	**30,650**	**30,700**	2,016	1,762
24,700	**24,750**	1,576	1,322	**27,700**	**27,750**	1,798	1,544	**30,700**	**30,750**	2,020	1,766
24,750	**24,800**	1,579	1,325	**27,750**	**27,800**	1,801	1,547	**30,750**	**30,800**	2,023	1,769
24,800	**24,850**	1,583	1,329	**27,800**	**27,850**	1,805	1,551	**30,800**	**30,850**	2,027	1,773
24,850	**24,900**	1,587	1,333	**27,850**	**27,900**	1,809	1,555	**30,850**	**30,900**	2,031	1,777
24,900	**24,950**	1,590	1,337	**27,900**	**27,950**	1,812	1,559	**30,900**	**30,950**	2,034	1,781
24,950	**25,000**	1,594	1,340	**27,950**	**28,000**	1,816	1,562	**30,950**	**31,000**	2,038	1,784
$25,000				**$28,000**				**$31,000**			
25,000	**25,050**	1,598	1,344	**28,000**	**28,050**	1,820	1,566	**31,000**	**31,050**	2,042	1,788
25,050	**25,100**	1,602	1,348	**28,050**	**28,100**	1,824	1,570	**31,050**	**31,100**	2,046	1,792
25,100	**25,150**	1,605	1,351	**28,100**	**28,150**	1,827	1,573	**31,100**	**31,150**	2,049	1,795
25,150	**25,200**	1,609	1,355	**28,150**	**28,200**	1,831	1,577	**31,150**	**31,200**	2,053	1,799
25,200	**25,250**	1,613	1,359	**28,200**	**28,250**	1,835	1,581	**31,200**	**31,250**	2,057	1,803
25,250	**25,300**	1,616	1,362	**28,250**	**28,300**	1,838	1,584	**31,250**	**31,300**	2,060	1,806
25,300	**25,350**	1,620	1,366	**28,300**	**28,350**	1,842	1,588	**31,300**	**31,350**	2,064	1,810
25,350	**25,400**	1,624	1,370	**28,350**	**28,400**	1,846	1,592	**31,350**	**31,400**	2,068	1,814
25,400	**25,450**	1,627	1,374	**28,400**	**28,450**	1,849	1,596	**31,400**	**31,450**	2,071	1,818
25,450	**25,500**	1,631	1,377	**28,450**	**28,500**	1,853	1,599	**31,450**	**31,500**	2,075	1,821
25,500	**25,550**	1,635	1,381	**28,500**	**28,550**	1,857	1,603	**31,500**	**31,550**	2,079	1,825
25,550	**25,600**	1,639	1,385	**28,550**	**28,600**	1,861	1,607	**31,550**	**31,600**	2,083	1,829
25,600	**25,650**	1,642	1,388	**28,600**	**28,650**	1,864	1,610	**31,600**	**31,650**	2,086	1,832
25,650	**25,700**	1,646	1,392	**28,650**	**28,700**	1,868	1,614	**31,650**	**31,700**	2,090	1,836
25,700	**25,750**	1,650	1,396	**28,700**	**28,750**	1,872	1,618	**31,700**	**31,750**	2,094	1,840
25,750	**25,800**	1,653	1,399	**28,750**	**28,800**	1,875	1,621	**31,750**	**31,800**	2,097	1,843
25,800	**25,850**	1,657	1,403	**28,800**	**28,850**	1,879	1,625	**31,800**	**31,850**	2,101	1,847
25,850	**25,900**	1,661	1,407	**28,850**	**28,900**	1,883	1,629	**31,850**	**31,900**	2,105	1,851
25,900	**25,950**	1,664	1,411	**28,900**	**28,950**	1,886	1,633	**31,900**	**31,950**	2,108	1,855
25,950	**26,000**	1,668	1,414	**28,950**	**29,000**	1,890	1,636	**31,950**	**32,000**	2,112	1,858
$26,000				**$29,000**				**$32,000**			
26,000	**26,050**	1,672	1,418	**29,000**	**29,050**	1,894	1,640	**32,000**	**32,050**	2,116	1,862
26,050	**26,100**	1,676	1,422	**29,050**	**29,100**	1,898	1,644	**32,050**	**32,100**	2,120	1,866
26,100	**26,150**	1,679	1,425	**29,100**	**29,150**	1,901	1,647	**32,100**	**32,150**	2,123	1,869
26,150	**26,200**	1,683	1,429	**29,150**	**29,200**	1,905	1,651	**32,150**	**32,200**	2,127	1,873
26,200	**26,250**	1,687	1,433	**29,200**	**29,250**	1,909	1,655	**32,200**	**32,250**	2,131	1,877
26,250	**26,300**	1,690	1,436	**29,250**	**29,300**	1,912	1,658	**32,250**	**32,300**	2,134	1,880
26,300	**26,350**	1,694	1,440	**29,300**	**29,350**	1,916	1,662	**32,300**	**32,350**	2,138	1,884
26,350	**26,400**	1,698	1,444	**29,350**	**29,400**	1,920	1,666	**32,350**	**32,400**	2,142	1,888
26,400	**26,450**	1,701	1,448	**29,400**	**29,450**	1,923	1,670	**32,400**	**32,450**	2,145	1,892
26,450	**26,500**	1,705	1,451	**29,450**	**29,500**	1,927	1,673	**32,450**	**32,500**	2,149	1,895
26,500	**26,550**	1,709	1,455	**29,500**	**29,550**	1,931	1,677	**32,500**	**32,550**	2,153	1,899
26,550	**26,600**	1,713	1,459	**29,550**	**29,600**	1,935	1,681	**32,550**	**32,600**	2,157	1,903
26,600	**26,650**	1,716	1,462	**29,600**	**29,650**	1,938	1,684	**32,600**	**32,650**	2,160	1,906
26,650	**26,700**	1,720	1,466	**29,650**	**29,700**	1,942	1,688	**32,650**	**32,700**	2,164	1,910
26,700	**26,750**	1,724	1,470	**29,700**	**29,750**	1,946	1,692	**32,700**	**32,750**	2,168	1,914
26,750	**26,800**	1,727	1,473	**29,750**	**29,800**	1,949	1,695	**32,750**	**32,800**	2,171	1,917
26,800	**26,850**	1,731	1,477	**29,800**	**29,850**	1,953	1,699	**32,800**	**32,850**	2,175	1,921
26,850	**26,900**	1,735	1,481	**29,850**	**29,900**	1,957	1,703	**32,850**	**32,900**	2,179	1,925
26,900	**26,950**	1,738	1,485	**29,900**	**29,950**	1,960	1,707	**32,900**	**32,950**	2,182	1,929
26,950	**27,000**	1,742	1,488	**29,950**	**30,000**	1,964	1,710	**32,950**	**33,000**	2,186	1,932

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

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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**
$33,000		Your tax is --		**$36,000**		Your tax is --		**$39,000**		Your tax is --	
33,000	**33,050**	2,190	1,936	**36,000**	**36,050**	2,412	2,158	**39,000**	**39,050**	2,634	2,380
33,050	**33,100**	2,194	1,940	**36,050**	**36,100**	2,416	2,162	**39,050**	**39,100**	2,638	2,384
33,100	**33,150**	2,197	1,943	**36,100**	**36,150**	2,419	2,165	**39,100**	**39,150**	2,641	2,387
33,150	**33,200**	2,201	1,947	**36,150**	**36,200**	2,423	2,169	**39,150**	**39,200**	2,645	2,391
33,200	**33,250**	2,205	1,951	**36,200**	**36,250**	2,427	2,173	**39,200**	**39,250**	2,649	2,395
33,250	**33,300**	2,208	1,954	**36,250**	**36,300**	2,430	2,176	**39,250**	**39,300**	2,652	2,398
33,300	**33,350**	2,212	1,958	**36,300**	**36,350**	2,434	2,180	**39,300**	**39,350**	2,656	2,402
33,350	**33,400**	2,216	1,962	**36,350**	**36,400**	2,438	2,184	**39,350**	**39,400**	2,660	2,406
33,400	**33,450**	2,219	1,966	**36,400**	**36,450**	2,441	2,188	**39,400**	**39,450**	2,663	2,410
33,450	**33,500**	2,223	1,969	**36,450**	**36,500**	2,445	2,191	**39,450**	**39,500**	2,667	2,413
33,500	**33,550**	2,227	1,973	**36,500**	**36,550**	2,449	2,195	**39,500**	**39,550**	2,671	2,417
33,550	**33,600**	2,231	1,977	**36,550**	**36,600**	2,453	2,199	**39,550**	**39,600**	2,675	2,421
33,600	**33,650**	2,234	1,980	**36,600**	**36,650**	2,456	2,202	**39,600**	**39,650**	2,678	2,424
33,650	**33,700**	2,238	1,984	**36,650**	**36,700**	2,460	2,206	**39,650**	**39,700**	2,682	2,428
33,700	**33,750**	2,242	1,988	**36,700**	**36,750**	2,464	2,210	**39,700**	**39,750**	2,686	2,432
33,750	**33,800**	2,245	1,991	**36,750**	**36,800**	2,467	2,213	**39,750**	**39,800**	2,689	2,435
33,800	**33,850**	2,249	1,995	**36,800**	**36,850**	2,471	2,217	**39,800**	**39,850**	2,693	2,439
33,850	**33,900**	2,253	1,999	**36,850**	**36,900**	2,475	2,221	**39,850**	**39,900**	2,697	2,443
33,900	**33,950**	2,256	2,003	**36,900**	**36,950**	2,478	2,225	**39,900**	**39,950**	2,700	2,447
33,950	**34,000**	2,260	2,006	**36,950**	**37,000**	2,482	2,228	**39,950**	**40,000**	2,704	2,450
$34,000				**$37,000**				**$40,000**			
34,000	**34,050**	2,264	2,010	**37,000**	**37,050**	2,486	2,232	**40,000**	**40,050**	2,708	2,454
34,050	**34,100**	2,268	2,014	**37,050**	**37,100**	2,490	2,236	**40,050**	**40,100**	2,712	2,458
34,100	**34,150**	2,271	2,017	**37,100**	**37,150**	2,493	2,239	**40,100**	**40,150**	2,715	2,461
34,150	**34,200**	2,275	2,021	**37,150**	**37,200**	2,497	2,243	**40,150**	**40,200**	2,719	2,465
34,200	**34,250**	2,279	2,025	**37,200**	**37,250**	2,501	2,247	**40,200**	**40,250**	2,723	2,469
34,250	**34,300**	2,282	2,028	**37,250**	**37,300**	2,504	2,250	**40,250**	**40,300**	2,726	2,472
34,300	**34,350**	2,286	2,032	**37,300**	**37,350**	2,508	2,254	**40,300**	**40,350**	2,730	2,476
34,350	**34,400**	2,290	2,036	**37,350**	**37,400**	2,512	2,258	**40,350**	**40,400**	2,734	2,480
34,400	**34,450**	2,293	2,040	**37,400**	**37,450**	2,515	2,262	**40,400**	**40,450**	2,737	2,484
34,450	**34,500**	2,297	2,043	**37,450**	**37,500**	2,519	2,265	**40,450**	**40,500**	2,741	2,487
34,500	**34,550**	2,301	2,047	**37,500**	**37,550**	2,523	2,269	**40,500**	**40,550**	2,745	2,491
34,550	**34,600**	2,305	2,051	**37,550**	**37,600**	2,527	2,273	**40,550**	**40,600**	2,749	2,495
34,600	**34,650**	2,308	2,054	**37,600**	**37,650**	2,530	2,276	**40,600**	**40,650**	2,752	2,498
34,650	**34,700**	2,312	2,058	**37,650**	**37,700**	2,534	2,280	**40,650**	**40,700**	2,756	2,502
34,700	**34,750**	2,316	2,062	**37,700**	**37,750**	2,538	2,284	**40,700**	**40,750**	2,760	2,506
34,750	**34,800**	2,319	2,065	**37,750**	**37,800**	2,541	2,287	**40,750**	**40,800**	2,763	2,509
34,800	**34,850**	2,323	2,069	**37,800**	**37,850**	2,545	2,291	**40,800**	**40,850**	2,767	2,513
34,850	**34,900**	2,327	2,073	**37,850**	**37,900**	2,549	2,295	**40,850**	**40,900**	2,771	2,517
34,900	**34,950**	2,330	2,077	**37,900**	**37,950**	2,552	2,299	**40,900**	**40,950**	2,774	2,521
34,950	**35,000**	2,334	2,080	**37,950**	**38,000**	2,556	2,302	**40,950**	**41,000**	2,778	2,524
$35,000				**$38,000**				**$41,000**			
35,000	**35,050**	2,338	2,084	**38,000**	**38,050**	2,560	2,306	**41,000**	**41,050**	2,782	2,528
35,050	**35,100**	2,342	2,088	**38,050**	**38,100**	2,564	2,310	**41,050**	**41,100**	2,786	2,532
35,100	**35,150**	2,345	2,091	**38,100**	**38,150**	2,567	2,313	**41,100**	**41,150**	2,789	2,535
35,150	**35,200**	2,349	2,095	**38,150**	**38,200**	2,571	2,317	**41,150**	**41,200**	2,793	2,539
35,200	**35,250**	2,353	2,099	**38,200**	**38,250**	2,575	2,321	**41,200**	**41,250**	2,797	2,543
35,250	**35,300**	2,356	2,102	**38,250**	**38,300**	2,578	2,324	**41,250**	**41,300**	2,800	2,546
35,300	**35,350**	2,360	2,106	**38,300**	**38,350**	2,582	2,328	**41,300**	**41,350**	2,804	2,550
35,350	**35,400**	2,364	2,110	**38,350**	**38,400**	2,586	2,332	**41,350**	**41,400**	2,808	2,554
35,400	**35,450**	2,367	2,114	**38,400**	**38,450**	2,589	2,336	**41,400**	**41,450**	2,811	2,558
35,450	**35,500**	2,371	2,117	**38,450**	**38,500**	2,593	2,339	**41,450**	**41,500**	2,815	2,561
35,500	**35,550**	2,375	2,121	**38,500**	**38,550**	2,597	2,343	**41,500**	**41,550**	2,819	2,565
35,550	**35,600**	2,379	2,125	**38,550**	**38,600**	2,601	2,347	**41,550**	**41,600**	2,823	2,569
35,600	**35,650**	2,382	2,128	**38,600**	**38,650**	2,604	2,350	**41,600**	**41,650**	2,826	2,572
35,650	**35,700**	2,386	2,132	**38,650**	**38,700**	2,608	2,354	**41,650**	**41,700**	2,830	2,576
35,700	**35,750**	2,390	2,136	**38,700**	**38,750**	2,612	2,358	**41,700**	**41,750**	2,834	2,580
35,750	**35,800**	2,393	2,139	**38,750**	**38,800**	2,615	2,361	**41,750**	**41,800**	2,837	2,583
35,800	**35,850**	2,397	2,143	**38,800**	**38,850**	2,619	2,365	**41,800**	**41,850**	2,841	2,587
35,850	**35,900**	2,401	2,147	**38,850**	**38,900**	2,623	2,369	**41,850**	**41,900**	2,845	2,591
35,900	**35,950**	2,404	2,151	**38,900**	**38,950**	2,626	2,373	**41,900**	**41,950**	2,848	2,595
35,950	**36,000**	2,408	2,154	**38,950**	**39,000**	2,630	2,376	**41,950**	**42,000**	2,852	2,598

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

Continued on next page

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$42,000		Your tax is --		**$45,000**		Your tax is --		**$48,000**		Your tax is --	
42,000	**42,050**	2,856	2,602	**45,000**	**45,050**	3,078	2,824	**48,000**	**48,050**	3,300	3,046
42,050	**42,100**	2,860	2,606	**45,050**	**45,100**	3,082	2,828	**48,050**	**48,100**	3,304	3,050
42,100	**42,150**	2,863	2,609	**45,100**	**45,150**	3,085	2,831	**48,100**	**48,150**	3,307	3,053
42,150	**42,200**	2,867	2,613	**45,150**	**45,200**	3,089	2,835	**48,150**	**48,200**	3,311	3,057
42,200	**42,250**	2,871	2,617	**45,200**	**45,250**	3,093	2,839	**48,200**	**48,250**	3,315	3,061
42,250	**42,300**	2,874	2,620	**45,250**	**45,300**	3,096	2,842	**48,250**	**48,300**	3,318	3,064
42,300	**42,350**	2,878	2,624	**45,300**	**45,350**	3,100	2,846	**48,300**	**48,350**	3,322	3,068
42,350	**42,400**	2,882	2,628	**45,350**	**45,400**	3,104	2,850	**48,350**	**48,400**	3,326	3,072
42,400	**42,450**	2,885	2,632	**45,400**	**45,450**	3,107	2,854	**48,400**	**48,450**	3,329	3,076
42,450	**42,500**	2,889	2,635	**45,450**	**45,500**	3,111	2,857	**48,450**	**48,500**	3,333	3,079
42,500	**42,550**	2,893	2,639	**45,500**	**45,550**	3,115	2,861	**48,500**	**48,550**	3,337	3,083
42,550	**42,600**	2,897	2,643	**45,550**	**45,600**	3,119	2,865	**48,550**	**48,600**	3,341	3,087
42,600	**42,650**	2,900	2,646	**45,600**	**45,650**	3,122	2,868	**48,600**	**48,650**	3,344	3,090
42,650	**42,700**	2,904	2,650	**45,650**	**45,700**	3,126	2,872	**48,650**	**48,700**	3,348	3,094
42,700	**42,750**	2,908	2,654	**45,700**	**45,750**	3,130	2,876	**48,700**	**48,750**	3,352	3,098
42,750	**42,800**	2,911	2,657	**45,750**	**45,800**	3,133	2,879	**48,750**	**48,800**	3,355	3,101
42,800	**42,850**	2,915	2,661	**45,800**	**45,850**	3,137	2,883	**48,800**	**48,850**	3,359	3,105
42,850	**42,900**	2,919	2,665	**45,850**	**45,900**	3,141	2,887	**48,850**	**48,900**	3,363	3,109
42,900	**42,950**	2,922	2,669	**45,900**	**45,950**	3,144	2,891	**48,900**	**48,950**	3,366	3,113
42,950	**43,000**	2,926	2,672	**45,950**	**46,000**	3,148	2,894	**48,950**	**49,000**	3,370	3,116
$43,000				**$46,000**				**$49,000**			
43,000	**43,050**	2,930	2,676	**46,000**	**46,050**	3,152	2,898	**49,000**	**49,050**	3,374	3,120
43,050	**43,100**	2,934	2,680	**46,050**	**46,100**	3,156	2,902	**49,050**	**49,100**	3,378	3,124
43,100	**43,150**	2,937	2,683	**46,100**	**46,150**	3,159	2,905	**49,100**	**49,150**	3,381	3,127
43,150	**43,200**	2,941	2,687	**46,150**	**46,200**	3,163	2,909	**49,150**	**49,200**	3,385	3,131
43,200	**43,250**	2,945	2,691	**46,200**	**46,250**	3,167	2,913	**49,200**	**49,250**	3,389	3,135
43,250	**43,300**	2,948	2,694	**46,250**	**46,300**	3,170	2,916	**49,250**	**49,300**	3,392	3,138
43,300	**43,350**	2,952	2,698	**46,300**	**46,350**	3,174	2,920	**49,300**	**49,350**	3,396	3,142
43,350	**43,400**	2,956	2,702	**46,350**	**46,400**	3,178	2,924	**49,350**	**49,400**	3,400	3,146
43,400	**43,450**	2,959	2,706	**46,400**	**46,450**	3,181	2,928	**49,400**	**49,450**	3,403	3,150
43,450	**43,500**	2,963	2,709	**46,450**	**46,500**	3,185	2,931	**49,450**	**49,500**	3,407	3,153
43,500	**43,550**	2,967	2,713	**46,500**	**46,550**	3,189	2,935	**49,500**	**49,550**	3,411	3,157
43,550	**43,600**	2,971	2,717	**46,550**	**46,600**	3,193	2,939	**49,550**	**49,600**	3,415	3,161
43,600	**43,650**	2,974	2,720	**46,600**	**46,650**	3,196	2,942	**49,600**	**49,650**	3,418	3,164
43,650	**43,700**	2,978	2,724	**46,650**	**46,700**	3,200	2,946	**49,650**	**49,700**	3,422	3,168
43,700	**43,750**	2,982	2,728	**46,700**	**46,750**	3,204	2,950	**49,700**	**49,750**	3,426	3,172
43,750	**43,800**	2,985	2,731	**46,750**	**46,800**	3,207	2,953	**49,750**	**49,800**	3,429	3,175
43,800	**43,850**	2,989	2,735	**46,800**	**46,850**	3,211	2,957	**49,800**	**49,850**	3,433	3,179
43,850	**43,900**	2,993	2,739	**46,850**	**46,900**	3,215	2,961	**49,850**	**49,900**	3,437	3,183
43,900	**43,950**	2,996	2,743	**46,900**	**46,950**	3,218	2,965	**49,900**	**49,950**	3,440	3,187
43,950	**44,000**	3,000	2,746	**46,950**	**47,000**	3,222	2,968	**49,950**	**50,000**	3,444	3,190
$44,000				**$47,000**				**$50,000**			
44,000	**44,050**	3,004	2,750	**47,000**	**47,050**	3,226	2,972	**50,000**	**50,050**	3,448	3,194
44,050	**44,100**	3,008	2,754	**47,050**	**47,100**	3,230	2,976	**50,050**	**50,100**	3,452	3,198
44,100	**44,150**	3,011	2,757	**47,100**	**47,150**	3,233	2,979	**50,100**	**50,150**	3,455	3,201
44,150	**44,200**	3,015	2,761	**47,150**	**47,200**	3,237	2,983	**50,150**	**50,200**	3,459	3,205
44,200	**44,250**	3,019	2,765	**47,200**	**47,250**	3,241	2,987	**50,200**	**50,250**	3,463	3,209
44,250	**44,300**	3,022	2,768	**47,250**	**47,300**	3,244	2,990	**50,250**	**50,300**	3,466	3,212
44,300	**44,350**	3,026	2,772	**47,300**	**47,350**	3,248	2,994	**50,300**	**50,350**	3,470	3,216
44,350	**44,400**	3,030	2,776	**47,350**	**47,400**	3,252	2,998	**50,350**	**50,400**	3,474	3,220
44,400	**44,450**	3,033	2,780	**47,400**	**47,450**	3,255	3,002	**50,400**	**50,450**	3,477	3,224
44,450	**44,500**	3,037	2,783	**47,450**	**47,500**	3,259	3,005	**50,450**	**50,500**	3,481	3,227
44,500	**44,550**	3,041	2,787	**47,500**	**47,550**	3,263	3,009	**50,500**	**50,550**	3,485	3,231
44,550	**44,600**	3,045	2,791	**47,550**	**47,600**	3,267	3,013	**50,550**	**50,600**	3,489	3,235
44,600	**44,650**	3,048	2,794	**47,600**	**47,650**	3,270	3,016	**50,600**	**50,650**	3,492	3,238
44,650	**44,700**	3,052	2,798	**47,650**	**47,700**	3,274	3,020	**50,650**	**50,700**	3,496	3,242
44,700	**44,750**	3,056	2,802	**47,700**	**47,750**	3,278	3,024	**50,700**	**50,750**	3,500	3,246
44,750	**44,800**	3,059	2,805	**47,750**	**47,800**	3,281	3,027	**50,750**	**50,800**	3,503	3,249
44,800	**44,850**	3,063	2,809	**47,800**	**47,850**	3,285	3,031	**50,800**	**50,850**	3,507	3,253
44,850	**44,900**	3,067	2,813	**47,850**	**47,900**	3,289	3,035	**50,850**	**50,900**	3,511	3,257
44,900	**44,950**	3,070	2,817	**47,900**	**47,950**	3,292	3,039	**50,900**	**50,950**	3,514	3,261
44,950	**45,000**	3,074	2,820	**47,950**	**48,000**	3,296	3,042	**50,950**	**51,000**	3,518	3,264

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

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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		IIf Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$51,000		Your tax is --		**$54,000**		Your tax is --		**$57,000**		Your tax is --	
51,000	**51,050**	3,522	3,268	**54,000**	**54,050**	3,744	3,490	**57,000**	**57,050**	3,966	3,712
51,050	**51,100**	3,526	3,272	**54,050**	**54,100**	3,748	3,494	**57,050**	**57,100**	3,970	3,716
51,100	**51,150**	3,529	3,275	**54,100**	**54,150**	3,751	3,497	**57,100**	**57,150**	3,973	3,719
51,150	**51,200**	3,533	3,279	**54,150**	**54,200**	3,755	3,501	**57,150**	**57,200**	3,977	3,723
51,200	**51,250**	3,537	3,283	**54,200**	**54,250**	3,759	3,505	**57,200**	**57,250**	3,981	3,727
51,250	**51,300**	3,540	3,286	**54,250**	**54,300**	3,762	3,508	**57,250**	**57,300**	3,984	3,730
51,300	**51,350**	3,544	3,290	**54,300**	**54,350**	3,766	3,512	**57,300**	**57,350**	3,988	3,734
51,350	**51,400**	3,548	3,294	**54,350**	**54,400**	3,770	3,516	**57,350**	**57,400**	3,992	3,738
51,400	**51,450**	3,551	3,298	**54,400**	**54,450**	3,773	3,520	**57,400**	**57,450**	3,995	3,742
51,450	**51,500**	3,555	3,301	**54,450**	**54,500**	3,777	3,523	**57,450**	**57,500**	3,999	3,745
51,500	**51,550**	3,559	3,305	**54,500**	**54,550**	3,781	3,527	**57,500**	**57,550**	4,003	3,749
51,550	**51,600**	3,563	3,309	**54,550**	**54,600**	3,785	3,531	**57,550**	**57,600**	4,007	3,753
51,600	**51,650**	3,566	3,312	**54,600**	**54,650**	3,788	3,534	**57,600**	**57,650**	4,010	3,756
51,650	**51,700**	3,570	3,316	**54,650**	**54,700**	3,792	3,538	**57,650**	**57,700**	4,014	3,760
51,700	**51,750**	3,574	3,320	**54,700**	**54,750**	3,796	3,542	**57,700**	**57,750**	4,018	3,764
51,750	**51,800**	3,577	3,323	**54,750**	**54,800**	3,799	3,545	**57,750**	**57,800**	4,021	3,767
51,800	**51,850**	3,581	3,327	**54,800**	**54,850**	3,803	3,549	**57,800**	**57,850**	4,025	3,771
51,850	**51,900**	3,585	3,331	**54,850**	**54,900**	3,807	3,553	**57,850**	**57,900**	4,029	3,775
51,900	**51,950**	3,588	3,335	**54,900**	**54,950**	3,810	3,557	**57,900**	**57,950**	4,032	3,779
51,950	**52,000**	3,592	3,338	**54,950**	**55,000**	3,814	3,560	**57,950**	**58,000**	4,036	3,782
$52,000				**$55,000**				**$58,000**			
52,000	**52,050**	3,596	3,342	**55,000**	**55,050**	3,818	3,564	**58,000**	**58,050**	4,040	3,786
52,050	**52,100**	3,600	3,346	**55,050**	**55,100**	3,822	3,568	**58,050**	**58,100**	4,044	3,790
52,100	**52,150**	3,603	3,349	**55,100**	**55,150**	3,825	3,571	**58,100**	**58,150**	4,047	3,793
52,150	**52,200**	3,607	3,353	**55,150**	**55,200**	3,829	3,575	**58,150**	**58,200**	4,051	3,797
52,200	**52,250**	3,611	3,357	**55,200**	**55,250**	3,833	3,579	**58,200**	**58,250**	4,055	3,801
52,250	**52,300**	3,614	3,360	**55,250**	**55,300**	3,836	3,582	**58,250**	**58,300**	4,058	3,804
52,300	**52,350**	3,618	3,364	**55,300**	**55,350**	3,840	3,586	**58,300**	**58,350**	4,062	3,808
52,350	**52,400**	3,622	3,368	**55,350**	**55,400**	3,844	3,590	**58,350**	**58,400**	4,066	3,812
52,400	**52,450**	3,625	3,372	**55,400**	**55,450**	3,847	3,594	**58,400**	**58,450**	4,069	3,816
52,450	**52,500**	3,629	3,375	**55,450**	**55,500**	3,851	3,597	**58,450**	**58,500**	4,073	3,819
52,500	**52,550**	3,633	3,379	**55,500**	**55,550**	3,855	3,601	**58,500**	**58,550**	4,077	3,823
52,550	**52,600**	3,637	3,383	**55,550**	**55,600**	3,859	3,605	**58,550**	**58,600**	4,081	3,827
52,600	**52,650**	3,640	3,386	**55,600**	**55,650**	3,862	3,608	**58,600**	**58,650**	4,084	3,830
52,650	**52,700**	3,644	3,390	**55,650**	**55,700**	3,866	3,612	**58,650**	**58,700**	4,088	3,834
52,700	**52,750**	3,648	3,394	**55,700**	**55,750**	3,870	3,616	**58,700**	**58,750**	4,092	3,838
52,750	**52,800**	3,651	3,397	**55,750**	**55,800**	3,873	3,619	**58,750**	**58,800**	4,095	3,841
52,800	**52,850**	3,655	3,401	**55,800**	**55,850**	3,877	3,623	**58,800**	**58,850**	4,099	3,845
52,850	**52,900**	3,659	3,405	**55,850**	**55,900**	3,881	3,627	**58,850**	**58,900**	4,103	3,849
52,900	**52,950**	3,662	3,409	**55,900**	**55,950**	3,884	3,631	**58,900**	**58,950**	4,106	3,853
52,950	**53,000**	3,666	3,412	**55,950**	**56,000**	3,888	3,634	**58,950**	**59,000**	4,110	3,856
$53,000				**$56,000**				**$59,000**			
53,000	**53,050**	3,670	3,416	**56,000**	**56,050**	3,892	3,638	**59,000**	**59,050**	4,114	3,860
53,050	**53,100**	3,674	3,420	**56,050**	**56,100**	3,896	3,642	**59,050**	**59,100**	4,118	3,864
53,100	**53,150**	3,677	3,423	**56,100**	**56,150**	3,899	3,645	**59,100**	**59,150**	4,121	3,867
53,150	**53,200**	3,681	3,427	**56,150**	**56,200**	3,903	3,649	**59,150**	**59,200**	4,125	3,871
53,200	**53,250**	3,685	3,431	**56,200**	**56,250**	3,907	3,653	**59,200**	**59,250**	4,129	3,875
53,250	**53,300**	3,688	3,434	**56,250**	**56,300**	3,910	3,656	**59,250**	**59,300**	4,132	3,878
53,300	**53,350**	3,692	3,438	**56,300**	**56,350**	3,914	3,660	**59,300**	**59,350**	4,136	3,882
53,350	**53,400**	3,696	3,442	**56,350**	**56,400**	3,918	3,664	**59,350**	**59,400**	4,140	3,886
53,400	**53,450**	3,699	3,446	**56,400**	**56,450**	3,921	3,668	**59,400**	**59,450**	4,143	3,890
53,450	**53,500**	3,703	3,449	**56,450**	**56,500**	3,925	3,671	**59,450**	**59,500**	4,147	3,893
53,500	**53,550**	3,707	3,453	**56,500**	**56,550**	3,929	3,675	**59,500**	**59,550**	4,151	3,897
53,550	**53,600**	3,711	3,457	**56,550**	**56,600**	3,933	3,679	**59,550**	**59,600**	4,155	3,901
53,600	**53,650**	3,714	3,460	**56,600**	**56,650**	3,936	3,682	**59,600**	**59,650**	4,158	3,904
53,650	**53,700**	3,718	3,464	**56,650**	**56,700**	3,940	3,686	**59,650**	**59,700**	4,162	3,908
53,700	**53,750**	3,722	3,468	**56,700**	**56,750**	3,944	3,690	**59,700**	**59,750**	4,166	3,912
53,750	**53,800**	3,725	3,471	**56,750**	**56,800**	3,947	3,693	**59,750**	**59,800**	4,169	3,915
53,800	**53,850**	3,729	3,475	**56,800**	**56,850**	3,951	3,697	**59,800**	**59,850**	4,173	3,919
53,850	**53,900**	3,733	3,479	**56,850**	**56,900**	3,955	3,701	**59,850**	**59,900**	4,177	3,923
53,900	**53,950**	3,736	3,483	**56,900**	**56,950**	3,958	3,705	**59,900**	**59,950**	4,180	3,927
53,950	**54,000**	3,740	3,486	**56,950**	**57,000**	3,962	3,708	**59,950**	**60,000**	4,184	3,930

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$60,000		Your tax is --		**$63,000**		Your tax is --		**$66,000**		Your tax is --	
60,000	**60,050**	4,188	3,934	**63,000**	**63,050**	4,410	4,156	**66,000**	**66,050**	4,632	4,378
60,050	**60,100**	4,192	3,938	**63,050**	**63,100**	4,414	4,160	**66,050**	**66,100**	4,636	4,382
60,100	**60,150**	4,195	3,941	**63,100**	**63,150**	4,417	4,163	**66,100**	**66,150**	4,639	4,385
60,150	**60,200**	4,199	3,945	**63,150**	**63,200**	4,421	4,167	**66,150**	**66,200**	4,643	4,389
60,200	**60,250**	4,203	3,949	**63,200**	**63,250**	4,425	4,171	**66,200**	**66,250**	4,647	4,393
60,250	**60,300**	4,206	3,952	**63,250**	**63,300**	4,428	4,174	**66,250**	**66,300**	4,650	4,396
60,300	**60,350**	4,210	3,956	**63,300**	**63,350**	4,432	4,178	**66,300**	**66,350**	4,654	4,400
60,350	**60,400**	4,214	3,960	**63,350**	**63,400**	4,436	4,182	**66,350**	**66,400**	4,658	4,404
60,400	**60,450**	4,217	3,964	**63,400**	**63,450**	4,439	4,186	**66,400**	**66,450**	4,661	4,408
60,450	**60,500**	4,221	3,967	**63,450**	**63,500**	4,443	4,189	**66,450**	**66,500**	4,665	4,411
60,500	**60,550**	4,225	3,971	**63,500**	**63,550**	4,447	4,193	**66,500**	**66,550**	4,669	4,415
60,550	**60,600**	4,229	3,975	**63,550**	**63,600**	4,451	4,197	**66,550**	**66,600**	4,673	4,419
60,600	**60,650**	4,232	3,978	**63,600**	**63,650**	4,454	4,200	**66,600**	**66,650**	4,676	4,422
60,650	**60,700**	4,236	3,982	**63,650**	**63,700**	4,458	4,204	**66,650**	**66,700**	4,680	4,426
60,700	**60,750**	4,240	3,986	**63,700**	**63,750**	4,462	4,208	**66,700**	**66,750**	4,684	4,430
60,750	**60,800**	4,243	3,989	**63,750**	**63,800**	4,465	4,211	**66,750**	**66,800**	4,687	4,433
60,800	**60,850**	4,247	3,993	**63,800**	**63,850**	4,469	4,215	**66,800**	**66,850**	4,691	4,437
60,850	**60,900**	4,251	3,997	**63,850**	**63,900**	4,473	4,219	**66,850**	**66,900**	4,695	4,441
60,900	**60,950**	4,254	4,001	**63,900**	**63,950**	4,476	4,223	**66,900**	**66,950**	4,698	4,445
60,950	**61,000**	4,258	4,004	**63,950**	**64,000**	4,480	4,226	**66,950**	**67,000**	4,702	4,448
$61,000				**$64,000**				**$67,000**			
61,000	**61,050**	4,262	4,008	**64,000**	**64,050**	4,484	4,230	**67,000**	**67,050**	4,706	4,452
61,050	**61,100**	4,266	4,012	**64,050**	**64,100**	4,488	4,234	**67,050**	**67,100**	4,710	4,456
61,100	**61,150**	4,269	4,015	**64,100**	**64,150**	4,491	4,237	**67,100**	**67,150**	4,713	4,459
61,150	**61,200**	4,273	4,019	**64,150**	**64,200**	4,495	4,241	**67,150**	**67,200**	4,717	4,463
61,200	**61,250**	4,277	4,023	**64,200**	**64,250**	4,499	4,245	**67,200**	**67,250**	4,721	4,467
61,250	**61,300**	4,280	4,026	**64,250**	**64,300**	4,502	4,248	**67,250**	**67,300**	4,724	4,470
61,300	**61,350**	4,284	4,030	**64,300**	**64,350**	4,506	4,252	**67,300**	**67,350**	4,728	4,474
61,350	**61,400**	4,288	4,034	**64,350**	**64,400**	4,510	4,256	**67,350**	**67,400**	4,732	4,478
61,400	**61,450**	4,291	4,038	**64,400**	**64,450**	4,513	4,260	**67,400**	**67,450**	4,735	4,482
61,450	**61,500**	4,295	4,041	**64,450**	**64,500**	4,517	4,263	**67,450**	**67,500**	4,739	4,485
61,500	**61,550**	4,299	4,045	**64,500**	**64,550**	4,521	4,267	**67,500**	**67,550**	4,743	4,489
61,550	**61,600**	4,303	4,049	**64,550**	**64,600**	4,525	4,271	**67,550**	**67,600**	4,747	4,493
61,600	**61,650**	4,306	4,052	**64,600**	**64,650**	4,528	4,274	**67,600**	**67,650**	4,750	4,496
61,650	**61,700**	4,310	4,056	**64,650**	**64,700**	4,532	4,278	**67,650**	**67,700**	4,754	4,500
61,700	**61,750**	4,314	4,060	**64,700**	**64,750**	4,536	4,282	**67,700**	**67,750**	4,758	4,504
61,750	**61,800**	4,317	4,063	**64,750**	**64,800**	4,539	4,285	**67,750**	**67,800**	4,761	4,507
61,800	**61,850**	4,321	4,067	**64,800**	**64,850**	4,543	4,289	**67,800**	**67,850**	4,765	4,511
61,850	**61,900**	4,325	4,071	**64,850**	**64,900**	4,547	4,293	**67,850**	**67,900**	4,769	4,515
61,900	**61,950**	4,328	4,075	**64,900**	**64,950**	4,550	4,297	**67,900**	**67,950**	4,772	4,519
61,950	**62,000**	4,332	4,078	**64,950**	**65,000**	4,554	4,300	**67,950**	**68,000**	4,776	4,522
$62,000				**$65,000**				**$68,000**			
62,000	**62,050**	4,336	4,082	**65,000**	**65,050**	4,558	4,304	**68,000**	**68,050**	4,780	4,526
62,050	**62,100**	4,340	4,086	**65,050**	**65,100**	4,562	4,308	**68,050**	**68,100**	4,784	4,530
62,100	**62,150**	4,343	4,089	**65,100**	**65,150**	4,565	4,311	**68,100**	**68,150**	4,787	4,533
62,150	**62,200**	4,347	4,093	**65,150**	**65,200**	4,569	4,315	**68,150**	**68,200**	4,791	4,537
62,200	**62,250**	4,351	4,097	**65,200**	**65,250**	4,573	4,319	**68,200**	**68,250**	4,795	4,541
62,250	**62,300**	4,354	4,100	**65,250**	**65,300**	4,576	4,322	**68,250**	**68,300**	4,798	4,544
62,300	**62,350**	4,358	4,104	**65,300**	**65,350**	4,580	4,326	**68,300**	**68,350**	4,802	4,548
62,350	**62,400**	4,362	4,108	**65,350**	**65,400**	4,584	4,330	**68,350**	**68,400**	4,806	4,552
62,400	**62,450**	4,365	4,112	**65,400**	**65,450**	4,587	4,334	**68,400**	**68,450**	4,809	4,556
62,450	**62,500**	4,369	4,115	**65,450**	**65,500**	4,591	4,337	**68,450**	**68,500**	4,813	4,559
62,500	**62,550**	4,373	4,119	**65,500**	**65,550**	4,595	4,341	**68,500**	**68,550**	4,817	4,563
62,550	**62,600**	4,377	4,123	**65,550**	**65,600**	4,599	4,345	**68,550**	**68,600**	4,821	4,567
62,600	**62,650**	4,380	4,126	**65,600**	**65,650**	4,602	4,348	**68,600**	**68,650**	4,824	4,570
62,650	**62,700**	4,384	4,130	**65,650**	**65,700**	4,606	4,352	**68,650**	**68,700**	4,828	4,574
62,700	**62,750**	4,388	4,134	**65,700**	**65,750**	4,610	4,356	**68,700**	**68,750**	4,832	4,578
62,750	**62,800**	4,391	4,137	**65,750**	**65,800**	4,613	4,359	**68,750**	**68,800**	4,835	4,581
62,800	**62,850**	4,395	4,141	**65,800**	**65,850**	4,617	4,363	**68,800**	**68,850**	4,839	4,585
62,850	**62,900**	4,399	4,145	**65,850**	**65,900**	4,621	4,367	**68,850**	**68,900**	4,843	4,589
62,900	**62,950**	4,402	4,149	**65,900**	**65,950**	4,624	4,371	**68,900**	**68,950**	4,846	4,593
62,950	**63,000**	4,406	4,152	**65,950**	**66,000**	4,628	4,374	**68,950**	**69,000**	4,850	4,596

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$69,000		Your tax is --		**$72,000**		Your tax is --		**$75,000**		Your tax is --	
69,000	**69,050**	4,854	4,600	**72,000**	**72,050**	5,076	4,822	**75,000**	**75,050**	5,298	5,044
69,050	**69,100**	4,858	4,604	**72,050**	**72,100**	5,080	4,826	**75,050**	**75,100**	5,302	5,048
69,100	**69,150**	4,861	4,607	**72,100**	**72,150**	5,083	4,829	**75,100**	**75,150**	5,305	5,051
69,150	**69,200**	4,865	4,611	**72,150**	**72,200**	5,087	4,833	**75,150**	**75,200**	5,309	5,055
69,200	**69,250**	4,869	4,615	**72,200**	**72,250**	5,091	4,837	**75,200**	**75,250**	5,313	5,059
69,250	**69,300**	4,872	4,618	**72,250**	**72,300**	5,094	4,840	**75,250**	**75,300**	5,316	5,062
69,300	**69,350**	4,876	4,622	**72,300**	**72,350**	5,098	4,844	**75,300**	**75,350**	5,320	5,066
69,350	**69,400**	4,880	4,626	**72,350**	**72,400**	5,102	4,848	**75,350**	**75,400**	5,324	5,070
69,400	**69,450**	4,883	4,630	**72,400**	**72,450**	5,105	4,852	**75,400**	**75,450**	5,327	5,074
69,450	**69,500**	4,887	4,633	**72,450**	**72,500**	5,109	4,855	**75,450**	**75,500**	5,331	5,077
69,500	**69,550**	4,891	4,637	**72,500**	**72,550**	5,113	4,859	**75,500**	**75,550**	5,335	5,081
69,550	**69,600**	4,895	4,641	**72,550**	**72,600**	5,117	4,863	**75,550**	**75,600**	5,339	5,085
69,600	**69,650**	4,898	4,644	**72,600**	**72,650**	5,120	4,866	**75,600**	**75,650**	5,342	5,088
69,650	**69,700**	4,902	4,648	**72,650**	**72,700**	5,124	4,870	**75,650**	**75,700**	5,346	5,092
69,700	**69,750**	4,906	4,652	**72,700**	**72,750**	5,128	4,874	**75,700**	**75,750**	5,350	5,096
69,750	**69,800**	4,909	4,655	**72,750**	**72,800**	5,131	4,877	**75,750**	**75,800**	5,353	5,099
69,800	**69,850**	4,913	4,659	**72,800**	**72,850**	5,135	4,881	**75,800**	**75,850**	5,357	5,103
69,850	**69,900**	4,917	4,663	**72,850**	**72,900**	5,139	4,885	**75,850**	**75,900**	5,361	5,107
69,900	**69,950**	4,920	4,667	**72,900**	**72,950**	5,142	4,889	**75,900**	**75,950**	5,364	5,111
69,950	**70,000**	4,924	4,670	**72,950**	**73,000**	5,146	4,892	**75,950**	**76,000**	5,368	5,114
$70,000				**$73,000**				**$76,000**			
70,000	**70,050**	4,928	4,674	**73,000**	**73,050**	5,150	4,896	**76,000**	**76,050**	5,372	5,118
70,050	**70,100**	4,932	4,678	**73,050**	**73,100**	5,154	4,900	**76,050**	**76,100**	5,376	5,122
70,100	**70,150**	4,935	4,681	**73,100**	**73,150**	5,157	4,903	**76,100**	**76,150**	5,379	5,125
70,150	**70,200**	4,939	4,685	**73,150**	**73,200**	5,161	4,907	**76,150**	**76,200**	5,383	5,129
70,200	**70,250**	4,943	4,689	**73,200**	**73,250**	5,165	4,911	**76,200**	**76,250**	5,387	5,133
70,250	**70,300**	4,946	4,692	**73,250**	**73,300**	5,168	4,914	**76,250**	**76,300**	5,390	5,136
70,300	**70,350**	4,950	4,696	**73,300**	**73,350**	5,172	4,918	**76,300**	**76,350**	5,394	5,140
70,350	**70,400**	4,954	4,700	**73,350**	**73,400**	5,176	4,922	**76,350**	**76,400**	5,398	5,144
70,400	**70,450**	4,957	4,704	**73,400**	**73,450**	5,179	4,926	**76,400**	**76,450**	5,401	5,148
70,450	**70,500**	4,961	4,707	**73,450**	**73,500**	5,183	4,929	**76,450**	**76,500**	5,405	5,151
70,500	**70,550**	4,965	4,711	**73,500**	**73,550**	5,187	4,933	**76,500**	**76,550**	5,409	5,155
70,550	**70,600**	4,969	4,715	**73,550**	**73,600**	5,191	4,937	**76,550**	**76,600**	5,413	5,159
70,600	**70,650**	4,972	4,718	**73,600**	**73,650**	5,194	4,940	**76,600**	**76,650**	5,416	5,162
70,650	**70,700**	4,976	4,722	**73,650**	**73,700**	5,198	4,944	**76,650**	**76,700**	5,420	5,166
70,700	**70,750**	4,980	4,726	**73,700**	**73,750**	5,202	4,948	**76,700**	**76,750**	5,424	5,170
70,750	**70,800**	4,983	4,729	**73,750**	**73,800**	5,205	4,951	**76,750**	**76,800**	5,427	5,173
70,800	**70,850**	4,987	4,733	**73,800**	**73,850**	5,209	4,955	**76,800**	**76,850**	5,431	5,177
70,850	**70,900**	4,991	4,737	**73,850**	**73,900**	5,213	4,959	**76,850**	**76,900**	5,435	5,181
70,900	**70,950**	4,994	4,741	**73,900**	**73,950**	5,216	4,963	**76,900**	**76,950**	5,438	5,185
70,950	**71,000**	4,998	4,744	**73,950**	**74,000**	5,220	4,966	**76,950**	**77,000**	5,442	5,188
$71,000				**$74,000**				**$77,000**			
71,000	**71,050**	5,002	4,748	**74,000**	**74,050**	5,224	4,970	**77,000**	**77,050**	5,446	5,192
71,050	**71,100**	5,006	4,752	**74,050**	**74,100**	5,228	4,974	**77,050**	**77,100**	5,450	5,196
71,100	**71,150**	5,009	4,755	**74,100**	**74,150**	5,231	4,977	**77,100**	**77,150**	5,453	5,199
71,150	**71,200**	5,013	4,759	**74,150**	**74,200**	5,235	4,981	**77,150**	**77,200**	5,457	5,203
71,200	**71,250**	5,017	4,763	**74,200**	**74,250**	5,239	4,985	**77,200**	**77,250**	5,461	5,207
71,250	**71,300**	5,020	4,766	**74,250**	**74,300**	5,242	4,988	**77,250**	**77,300**	5,464	5,210
71,300	**71,350**	5,024	4,770	**74,300**	**74,350**	5,246	4,992	**77,300**	**77,350**	5,468	5,214
71,350	**71,400**	5,028	4,774	**74,350**	**74,400**	5,250	4,996	**77,350**	**77,400**	5,472	5,218
71,400	**71,450**	5,031	4,778	**74,400**	**74,450**	5,253	5,000	**77,400**	**77,450**	5,475	5,222
71,450	**71,500**	5,035	4,781	**74,450**	**74,500**	5,257	5,003	**77,450**	**77,500**	5,479	5,225
71,500	**71,550**	5,039	4,785	**74,500**	**74,550**	5,261	5,007	**77,500**	**77,550**	5,483	5,229
71,550	**71,600**	5,043	4,789	**74,550**	**74,600**	5,265	5,011	**77,550**	**77,600**	5,487	5,233
71,600	**71,650**	5,046	4,792	**74,600**	**74,650**	5,268	5,014	**77,600**	**77,650**	5,490	5,236
71,650	**71,700**	5,050	4,796	**74,650**	**74,700**	5,272	5,018	**77,650**	**77,700**	5,494	5,240
71,700	**71,750**	5,054	4,800	**74,700**	**74,750**	5,276	5,022	**77,700**	**77,750**	5,498	5,244
71,750	**71,800**	5,057	4,803	**74,750**	**74,800**	5,279	5,025	**77,750**	**77,800**	5,501	5,247
71,800	**71,850**	5,061	4,807	**74,800**	**74,850**	5,283	5,029	**77,800**	**77,850**	5,505	5,251
71,850	**71,900**	5,065	4,811	**74,850**	**74,900**	5,287	5,033	**77,850**	**77,900**	5,509	5,255
71,900	**71,950**	5,068	4,815	**74,900**	**74,950**	5,290	5,037	**77,900**	**77,950**	5,512	5,259
71,950	**72,000**	5,072	4,818	**74,950**	**75,000**	5,294	5,040	**77,950**	**78,000**	5,516	5,262

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

Continued on next page

Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$78,000		Your tax is --		**$81,000**		Your tax is --		**$84,000**		Your tax is --	
78,000	**78,050**	5,520	5,266	**81,000**	**81,050**	5,742	5,488	**84,000**	**84,050**	5,964	5,710
78,050	**78,100**	5,524	5,270	**81,050**	**81,100**	5,746	5,492	**84,050**	**84,100**	5,968	5,714
78,100	**78,150**	5,527	5,273	**81,100**	**81,150**	5,749	5,495	**84,100**	**84,150**	5,971	5,717
78,150	**78,200**	5,531	5,277	**81,150**	**81,200**	5,753	5,499	**84,150**	**84,200**	5,975	5,721
78,200	**78,250**	5,535	5,281	**81,200**	**81,250**	5,757	5,503	**84,200**	**84,250**	5,979	5,725
78,250	**78,300**	5,538	5,284	**81,250**	**81,300**	5,760	5,506	**84,250**	**84,300**	5,982	5,728
78,300	**78,350**	5,542	5,288	**81,300**	**81,350**	5,764	5,510	**84,300**	**84,350**	5,986	5,732
78,350	**78,400**	5,546	5,292	**81,350**	**81,400**	5,768	5,514	**84,350**	**84,400**	5,990	5,736
78,400	**78,450**	5,549	5,296	**81,400**	**81,450**	5,771	5,518	**84,400**	**84,450**	5,993	5,740
78,450	**78,500**	5,553	5,299	**81,450**	**81,500**	5,775	5,521	**84,450**	**84,500**	5,997	5,743
78,500	**78,550**	5,557	5,303	**81,500**	**81,550**	5,779	5,525	**84,500**	**84,550**	6,001	5,747
78,550	**78,600**	5,561	5,307	**81,550**	**81,600**	5,783	5,529	**84,550**	**84,600**	6,005	5,751
78,600	**78,650**	5,564	5,310	**81,600**	**81,650**	5,786	5,532	**84,600**	**84,650**	6,008	5,754
78,650	**78,700**	5,568	5,314	**81,650**	**81,700**	5,790	5,536	**84,650**	**84,700**	6,012	5,758
78,700	**78,750**	5,572	5,318	**81,700**	**81,750**	5,794	5,540	**84,700**	**84,750**	6,016	5,762
78,750	**78,800**	5,575	5,321	**81,750**	**81,800**	5,797	5,543	**84,750**	**84,800**	6,019	5,765
78,800	**78,850**	5,579	5,325	**81,800**	**81,850**	5,801	5,547	**84,800**	**84,850**	6,023	5,769
78,850	**78,900**	5,583	5,329	**81,850**	**81,900**	5,805	5,551	**84,850**	**84,900**	6,027	5,773
78,900	**78,950**	5,586	5,333	**81,900**	**81,950**	5,808	5,555	**84,900**	**84,950**	6,030	5,777
78,950	**79,000**	5,590	5,336	**81,950**	**82,000**	5,812	5,558	**84,950**	**85,000**	6,034	5,780
$79,000				**$82,000**				**$85,000**			
79,000	**79,050**	5,594	5,340	**82,000**	**82,050**	5,816	5,562	**85,000**	**85,050**	6,038	5,784
79,050	**79,100**	5,598	5,344	**82,050**	**82,100**	5,820	5,566	**85,050**	**85,100**	6,042	5,788
79,100	**79,150**	5,601	5,347	**82,100**	**82,150**	5,823	5,569	**85,100**	**85,150**	6,045	5,791
79,150	**79,200**	5,605	5,351	**82,150**	**82,200**	5,827	5,573	**85,150**	**85,200**	6,049	5,795
79,200	**79,250**	5,609	5,355	**82,200**	**82,250**	5,831	5,577	**85,200**	**85,250**	6,053	5,799
79,250	**79,300**	5,612	5,358	**82,250**	**82,300**	5,834	5,580	**85,250**	**85,300**	6,056	5,802
79,300	**79,350**	5,616	5,362	**82,300**	**82,350**	5,838	5,584	**85,300**	**85,350**	6,060	5,806
79,350	**79,400**	5,620	5,366	**82,350**	**82,400**	5,842	5,588	**85,350**	**85,400**	6,064	5,810
79,400	**79,450**	5,623	5,370	**82,400**	**82,450**	5,845	5,592	**85,400**	**85,450**	6,067	5,814
79,450	**79,500**	5,627	5,373	**82,450**	**82,500**	5,849	5,595	**85,450**	**85,500**	6,071	5,817
79,500	**79,550**	5,631	5,377	**82,500**	**82,550**	5,853	5,599	**85,500**	**85,550**	6,075	5,821
79,550	**79,600**	5,635	5,381	**82,550**	**82,600**	5,857	5,603	**85,550**	**85,600**	6,079	5,825
79,600	**79,650**	5,638	5,384	**82,600**	**82,650**	5,860	5,606	**85,600**	**85,650**	6,082	5,828
79,650	**79,700**	5,642	5,388	**82,650**	**82,700**	5,864	5,610	**85,650**	**85,700**	6,086	5,832
79,700	**79,750**	5,646	5,392	**82,700**	**82,750**	5,868	5,614	**85,700**	**85,750**	6,090	5,836
79,750	**79,800**	5,649	5,395	**82,750**	**82,800**	5,871	5,617	**85,750**	**85,800**	6,093	5,839
79,800	**79,850**	5,653	5,399	**82,800**	**82,850**	5,875	5,621	**85,800**	**85,850**	6,097	5,843
79,850	**79,900**	5,657	5,403	**82,850**	**82,900**	5,879	5,625	**85,850**	**85,900**	6,101	5,847
79,900	**79,950**	5,660	5,407	**82,900**	**82,950**	5,882	5,629	**85,900**	**85,950**	6,104	5,851
79,950	**80,000**	5,664	5,410	**82,950**	**83,000**	5,886	5,632	**85,950**	**86,000**	6,108	5,854
$80,000				**$83,000**				**$86,000**			
80,000	**80,050**	5,668	5,414	**83,000**	**83,050**	5,890	5,636	**86,000**	**86,050**	6,112	5,858
80,050	**80,100**	5,672	5,418	**83,050**	**83,100**	5,894	5,640	**86,050**	**86,100**	6,116	5,862
80,100	**80,150**	5,675	5,421	**83,100**	**83,150**	5,897	5,643	**86,100**	**86,150**	6,119	5,865
80,150	**80,200**	5,679	5,425	**83,150**	**83,200**	5,901	5,647	**86,150**	**86,200**	6,123	5,869
80,200	**80,250**	5,683	5,429	**83,200**	**83,250**	5,905	5,651	**86,200**	**86,250**	6,127	5,873
80,250	**80,300**	5,686	5,432	**83,250**	**83,300**	5,908	5,654	**86,250**	**86,300**	6,130	5,876
80,300	**80,350**	5,690	5,436	**83,300**	**83,350**	5,912	5,658	**86,300**	**86,350**	6,134	5,880
80,350	**80,400**	5,694	5,440	**83,350**	**83,400**	5,916	5,662	**86,350**	**86,400**	6,138	5,884
80,400	**80,450**	5,697	5,444	**83,400**	**83,450**	5,919	5,666	**86,400**	**86,450**	6,141	5,888
80,450	**80,500**	5,701	5,447	**83,450**	**83,500**	5,923	5,669	**86,450**	**86,500**	6,145	5,891
80,500	**80,550**	5,705	5,451	**83,500**	**83,550**	5,927	5,673	**86,500**	**86,550**	6,149	5,895
80,550	**80,600**	5,709	5,455	**83,550**	**83,600**	5,931	5,677	**86,550**	**86,600**	6,153	5,899
80,600	**80,650**	5,712	5,458	**83,600**	**83,650**	5,934	5,680	**86,600**	**86,650**	6,156	5,902
80,650	**80,700**	5,716	5,462	**83,650**	**83,700**	5,938	5,684	**86,650**	**86,700**	6,160	5,906
80,700	**80,750**	5,720	5,466	**83,700**	**83,750**	5,942	5,688	**86,700**	**86,750**	6,164	5,910
80,750	**80,800**	5,723	5,469	**83,750**	**83,800**	5,945	5,691	**86,750**	**86,800**	6,167	5,913
80,800	**80,850**	5,727	5,473	**83,800**	**83,850**	5,949	5,695	**86,800**	**86,850**	6,171	5,917
80,850	**80,900**	5,731	5,477	**83,850**	**83,900**	5,953	5,699	**86,850**	**86,900**	6,175	5,921
80,900	**80,950**	5,734	5,481	**83,900**	**83,950**	5,956	5,703	**86,900**	**86,950**	6,178	5,925
80,950	**81,000**	5,738	5,484	**83,950**	**84,000**	5,960	5,706	**86,950**	**87,000**	6,182	5,928

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

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Tax Tables continued

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$87,000		Your tax is --		**$90,000**		Your tax is --		**$93,000**		Your tax is --	
87,000	**87,050**	6,186	5,932	**90,000**	**90,050**	6,408	6,154	**93,000**	**93,050**	6,630	6,376
87,050	**87,100**	6,190	5,936	**90,050**	**90,100**	6,412	6,158	**93,050**	**93,100**	6,634	6,380
87,100	**87,150**	6,193	5,939	**90,100**	**90,150**	6,415	6,161	**93,100**	**93,150**	6,637	6,383
87,150	**87,200**	6,197	5,943	**90,150**	**90,200**	6,419	6,165	**93,150**	**93,200**	6,641	6,387
87,200	**87,250**	6,201	5,947	**90,200**	**90,250**	6,423	6,169	**93,200**	**93,250**	6,645	6,391
87,250	**87,300**	6,204	5,950	**90,250**	**90,300**	6,426	6,172	**93,250**	**93,300**	6,648	6,394
87,300	**87,350**	6,208	5,954	**90,300**	**90,350**	6,430	6,176	**93,300**	**93,350**	6,652	6,398
87,350	**87,400**	6,212	5,958	**90,350**	**90,400**	6,434	6,180	**93,350**	**93,400**	6,656	6,402
87,400	**87,450**	6,215	5,962	**90,400**	**90,450**	6,437	6,184	**93,400**	**93,450**	6,659	6,406
87,450	**87,500**	6,219	5,965	**90,450**	**90,500**	6,441	6,187	**93,450**	**93,500**	6,663	6,409
87,500	**87,550**	6,223	5,969	**90,500**	**90,550**	6,445	6,191	**93,500**	**93,550**	6,667	6,413
87,550	**87,600**	6,227	5,973	**90,550**	**90,600**	6,449	6,195	**93,550**	**93,600**	6,671	6,417
87,600	**87,650**	6,230	5,976	**90,600**	**90,650**	6,452	6,198	**93,600**	**93,650**	6,674	6,420
87,650	**87,700**	6,234	5,980	**90,650**	**90,700**	6,456	6,202	**93,650**	**93,700**	6,678	6,424
87,700	**87,750**	6,238	5,984	**90,700**	**90,750**	6,460	6,206	**93,700**	**93,750**	6,682	6,428
87,750	**87,800**	6,241	5,987	**90,750**	**90,800**	6,463	6,209	**93,750**	**93,800**	6,685	6,431
87,800	**87,850**	6,245	5,991	**90,800**	**90,850**	6,467	6,213	**93,800**	**93,850**	6,689	6,435
87,850	**87,900**	6,249	5,995	**90,850**	**90,900**	6,471	6,217	**93,850**	**93,900**	6,693	6,439
87,900	**87,950**	6,252	5,999	**90,900**	**90,950**	6,474	6,221	**93,900**	**93,950**	6,696	6,443
87,950	**88,000**	6,256	6,002	**90,950**	**91,000**	6,478	6,224	**93,950**	**94,000**	6,700	6,446
$88,000				**$91,000**				**$94,000**			
88,000	**88,050**	6,260	6,006	**91,000**	**91,050**	6,482	6,228	**94,000**	**94,050**	6,704	6,450
88,050	**88,100**	6,264	6,010	**91,050**	**91,100**	6,486	6,232	**94,050**	**94,100**	6,708	6,454
88,100	**88,150**	6,267	6,013	**91,100**	**91,150**	6,489	6,235	**94,100**	**94,150**	6,711	6,457
88,150	**88,200**	6,271	6,017	**91,150**	**91,200**	6,493	6,239	**94,150**	**94,200**	6,715	6,461
88,200	**88,250**	6,275	6,021	**91,200**	**91,250**	6,497	6,243	**94,200**	**94,250**	6,719	6,465
88,250	**88,300**	6,278	6,024	**91,250**	**91,300**	6,500	6,246	**94,250**	**94,300**	6,722	6,468
88,300	**88,350**	6,282	6,028	**91,300**	**91,350**	6,504	6,250	**94,300**	**94,350**	6,726	6,472
88,350	**88,400**	6,286	6,032	**91,350**	**91,400**	6,508	6,254	**94,350**	**94,400**	6,730	6,476
88,400	**88,450**	6,289	6,036	**91,400**	**91,450**	6,511	6,258	**94,400**	**94,450**	6,733	6,480
88,450	**88,500**	6,293	6,039	**91,450**	**91,500**	6,515	6,261	**94,450**	**94,500**	6,737	6,483
88,500	**88,550**	6,297	6,043	**91,500**	**91,550**	6,519	6,265	**94,500**	**94,550**	6,741	6,487
88,550	**88,600**	6,301	6,047	**91,550**	**91,600**	6,523	6,269	**94,550**	**94,600**	6,745	6,491
88,600	**88,650**	6,304	6,050	**91,600**	**91,650**	6,526	6,272	**94,600**	**94,650**	6,748	6,494
88,650	**88,700**	6,308	6,054	**91,650**	**91,700**	6,530	6,276	**94,650**	**94,700**	6,752	6,498
88,700	**88,750**	6,312	6,058	**91,700**	**91,750**	6,534	6,280	**94,700**	**94,750**	6,756	6,502
88,750	**88,800**	6,315	6,061	**91,750**	**91,800**	6,537	6,283	**94,750**	**94,800**	6,759	6,505
88,800	**88,850**	6,319	6,065	**91,800**	**91,850**	6,541	6,287	**94,800**	**94,850**	6,763	6,509
88,850	**88,900**	6,323	6,069	**91,850**	**91,900**	6,545	6,291	**94,850**	**94,900**	6,767	6,513
88,900	**88,950**	6,326	6,073	**91,900**	**91,950**	6,548	6,295	**94,900**	**94,950**	6,770	6,517
88,950	**89,000**	6,330	6,076	**91,950**	**92,000**	6,552	6,298	**94,950**	**95,000**	6,774	6,520
$89,000				**$92,000**				**$95,000**			
89,000	**89,050**	6,334	6,080	**92,000**	**92,050**	6,556	6,302	**95,000**	**95,050**	6,778	6,524
89,050	**89,100**	6,338	6,084	**92,050**	**92,100**	6,560	6,306	**95,050**	**95,100**	6,782	6,528
89,100	**89,150**	6,341	6,087	**92,100**	**92,150**	6,563	6,309	**95,100**	**95,150**	6,785	6,531
89,150	**89,200**	6,345	6,091	**92,150**	**92,200**	6,567	6,313	**95,150**	**95,200**	6,789	6,535
89,200	**89,250**	6,349	6,095	**92,200**	**92,250**	6,571	6,317	**95,200**	**95,250**	6,793	6,539
89,250	**89,300**	6,352	6,098	**92,250**	**92,300**	6,574	6,320	**95,250**	**95,300**	6,796	6,542
89,300	**89,350**	6,356	6,102	**92,300**	**92,350**	6,578	6,324	**95,300**	**95,350**	6,800	6,546
89,350	**89,400**	6,360	6,106	**92,350**	**92,400**	6,582	6,328	**95,350**	**95,400**	6,804	6,550
89,400	**89,450**	6,363	6,110	**92,400**	**92,450**	6,585	6,332	**95,400**	**95,450**	6,807	6,554
89,450	**89,500**	6,367	6,113	**92,450**	**92,500**	6,589	6,335	**95,450**	**95,500**	6,811	6,557
89,500	**89,550**	6,371	6,117	**92,500**	**92,550**	6,593	6,339	**95,500**	**95,550**	6,815	6,561
89,550	**89,600**	6,375	6,121	**92,550**	**92,600**	6,597	6,343	**95,550**	**95,600**	6,819	6,565
89,600	**89,650**	6,378	6,124	**92,600**	**92,650**	6,600	6,346	**95,600**	**95,650**	6,822	6,568
89,650	**89,700**	6,382	6,128	**92,650**	**92,700**	6,604	6,350	**95,650**	**95,700**	6,826	6,572
89,700	**89,750**	6,386	6,132	**92,700**	**92,750**	6,608	6,354	**95,700**	**95,750**	6,830	6,576
89,750	**89,800**	6,389	6,135	**92,750**	**92,800**	6,611	6,357	**95,750**	**95,800**	6,833	6,579
89,800	**89,850**	6,393	6,139	**92,800**	**92,850**	6,615	6,361	**95,800**	**95,850**	6,837	6,583
89,850	**89,900**	6,397	6,143	**92,850**	**92,900**	6,619	6,365	**95,850**	**95,900**	6,841	6,587
89,900	**89,950**	6,400	6,147	**92,900**	**92,950**	6,622	6,369	**95,900**	**95,950**	6,844	6,591
89,950	**90,000**	6,404	6,150	**92,950**	**93,000**	6,626	6,372	**95,950**	**96,000**	6,848	6,594

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

Continued on next page

If Form 40, line 19, or Form 43, line 41		And your filing status is		If Form 40, line 19, or Form 43, line 41		And your filing status is	
At Least	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**	**At Least**	**But Less Than**	**Single or Married Filing Separately**	**Married Filing Jointly* or Head of Household**
$96,000		Your tax is --		**$98,000**		Your tax is --	
96,000	**96,050**	6,852	6,598	**98,000**	**98,050**	7,000	6,746
96,050	**96,100**	6,856	6,602	**98,050**	**98,100**	7,004	6,750
96,100	**96,150**	6,859	6,605	**98,100**	**98,150**	7,007	6,753
96,150	**96,200**	6,863	6,609	**98,150**	**98,200**	7,011	6,757
96,200	**96,250**	6,867	6,613	**98,200**	**98,250**	7,015	6,761
96,250	**96,300**	6,870	6,616	**98,250**	**98,300**	7,018	6,764
96,300	**96,350**	6,874	6,620	**98,300**	**98,350**	7,022	6,768
96,350	**96,400**	6,878	6,624	**98,350**	**98,400**	7,026	6,772
96,400	**96,450**	6,881	6,628	**98,400**	**98,450**	7,029	6,776
96,450	**96,500**	6,885	6,631	**98,450**	**98,500**	7,033	6,779
96,500	**96,550**	6,889	6,635	**98,500**	**98,550**	7,037	6,783
96,550	**96,600**	6,893	6,639	**98,550**	**98,600**	7,041	6,787
96,600	**96,650**	6,896	6,642	**98,600**	**98,650**	7,044	6,790
96,650	**96,700**	6,900	6,646	**98,650**	**98,700**	7,048	6,794
96,700	**96,750**	6,904	6,650	**98,700**	**98,750**	7,052	6,798
96,750	**96,800**	6,907	6,653	**98,750**	**98,800**	7,055	6,801
96,800	**96,850**	6,911	6,657	**98,800**	**98,850**	7,059	6,805
96,850	**96,900**	6,915	6,661	**98,850**	**98,900**	7,063	6,809
96,900	**96,950**	6,918	6,665	**98,900**	**98,950**	7,066	6,813
96,950	**97,000**	6,922	6,668	**98,950**	**99,000**	7,070	6,816
$97,000				**$99,000**			
97,000	**97,050**	6,926	6,672	**99,000**	**99,050**	7,074	6,820
97,050	**97,100**	6,930	6,676	**99,050**	**99,100**	7,078	6,824
97,100	**97,150**	6,933	6,679	**99,100**	**99,150**	7,081	6,827
97,150	**97,200**	6,937	6,683	**99,150**	**99,200**	7,085	6,831
97,200	**97,250**	6,941	6,687	**99,200**	**99,250**	7,089	6,835
97,250	**97,300**	6,944	6,690	**99,250**	**99,300**	7,092	6,838
97,300	**97,350**	6,948	6,694	**99,300**	**99,350**	7,096	6,842
97,350	**97,400**	6,952	6,698	**99,350**	**99,400**	7,100	6,846
97,400	**97,450**	6,955	6,702	**99,400**	**99,450**	7,103	6,850
97,450	**97,500**	6,959	6,705	**99,450**	**99,500**	7,107	6,853
97,500	**97,550**	6,963	6,709	**99,500**	**99,550**	7,111	6,857
97,550	**97,600**	6,967	6,713	**99,550**	**99,600**	7,115	6,861
97,600	**97,650**	6,970	6,716	**99,600**	**99,650**	7,118	6,864
97,650	**97,700**	6,974	6,720	**99,650**	**99,700**	7,122	6,868
97,700	**97,750**	6,978	6,724	**99,700**	**99,750**	7,126	6,872
97,750	**97,800**	6,981	6,727	**99,750**	**99,800**	7,129	6,875
97,800	**97,850**	6,985	6,731	**99,800**	**99,850**	7,133	6,879
97,850	**97,900**	6,989	6,735	**99,850**	**99,900**	7,137	6,883
97,900	**97,950**	6,992	6,739	**99,900**	**99,950**	7,140	6,887
97,950	**98,000**	6,996	6,742	**99,950**	**100,000**	7,144	6,890

***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.