

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)

For more information:

tax.idaho.gov

Questions:

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

Refund Information:

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

Hearing Impaired (TDD):

(800) 377-3529

WHAT'S NEW FOR 2018

CONFORMITY TO INTERNAL REVENUE CODE (IRC)

Idaho conforms to the IRC as of January 1, 2018. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

REPORTING TAXABLE INCOME CHANGE

Taxpayers have 120 days instead of 60 days to report a change in their federal taxable income or in any tax paid to another state they have claimed a credit for.

FEDERAL SECTION 199A

This new section allows a deduction of up to 20% of qualified business income from a domestic business operated as a sole proprietorship or through a partnership, S corporation, trust or estate. Owners can take this deduction for tax years beginning January 1, 2018.

The federal calculation isn't part of federal adjusted gross income. Report the amount on your Idaho Form 40 or 43.

CHARITABLE CONTRIBUTION CREDIT

The credit for charitable contributions now includes donations to Idaho-based medical residency placement organizations.

ADOPTION DEDUCTION INCREASE

The adoption expenses deduction increased from \$3,000 to \$10,000.

IDAHO CHILD TAX CREDIT

Idaho now has a nonrefundable child tax credit of \$205 per qualifying child.

TAX RATE REDUCTION

All tax rates decreased by .475%.

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?** Expect your refund about 7-8 weeks after the date you receive your filing acknowledgement from the state.
- **Filed on paper?** Expect your refund about 10-11 weeks after we receive your return. We must manually enter information from paper returns into our database.

REFUND EXCEPTIONS

- **First time you filed an Idaho income tax return?** It takes 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 your refund timeframe.
 - **Received a letter from us asking for more information?** Your refund will be delayed until we get the requested information. It will then take about 6 weeks to review your material and finish processing your refund.
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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/freefile to find free e-file services for eligible taxpayers.

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

GENERAL INFORMATION

Get Idaho Forms

- Online at tax.idaho.gov (some forms are fillable)
- At Tax Commission offices
- By calling (208) 334-7660 in the Boise area or (800) 972-7660

Who Must File

- Every Idaho resident who must file a federal income tax return
- Every part-year resident with a total of more than \$2,500 gross income from:
 - All sources while a resident and
 - Idaho sources while a nonresident
- Every nonresident with more than \$2,500 gross income from Idaho sources

To file an Idaho return, first complete your federal return. You need the federal return information to complete your Idaho return.

Your **Idaho filing status** must be the same as your federal filing status. For example, if you file a joint federal return, you must also file a joint Idaho return. The tax year and accounting method used on your Idaho return must match those used on your federal 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.

Gross income means all income you received in the form of money, property, goods, and services that aren't exempt from tax. It's measured before subtracting allowable deductions.

Gross income includes, but isn't limited to:

- 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
- The shareholders' or partners' share of gross income from S corporations and partnerships
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains 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.

IDAHO RESIDENT FILING REQUIREMENTS

If your filing status is:	And you are:	And your gross income is:
Married Filing Jointly	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$24,000 \$25,300 \$26,600
Head of Household	Under 65 65 or older	\$18,000 \$19,600
Single	Under 65 65 or older	\$12,000 \$13,600
Qualifying Widow(er) with dependent child	Under 65 65 or older	\$24,000 \$25,300
Married Filing Separately	Any age	\$5

GENERAL INFORMATION

If your parent (or someone else) can claim you as a dependent, use the following information to see if you must file a return.

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

		Unearned income	Earned income	Gross income
Single Dependents	Under 65 & not blind	Over \$1,050	Over \$12,000	More than the larger of \$1,050 or your earned income plus \$350
	Over 65 or blind	Over \$2,650	Over \$13,600	More than the larger of \$2,650 or your earned income plus \$1,950
	Over 65 & blind	Over \$4,250	Over \$15,200	More than the larger of \$4,250 or your earned income plus \$3,550
Married Dependents	Under 65 & not blind	Over \$1,050	Over \$12,000	At least \$5 and your spouse files a separate return & itemizes More than the larger of \$1,050 or your earned income plus \$350
	Over 65 or blind	Over \$2,350	Over \$13,300	At least \$5 and your spouse files a separate return & itemizes More than the larger of \$2,350 or your earned income plus \$1,650
	Over 65 & blind	Over \$3,650	Over \$14,600	At least \$5 and your spouse files a separate return & itemizes
				More than the larger of \$3,650 or your earned income plus \$2,950

Unearned income includes:

- Taxable interest
- Ordinary dividends
- Capital gains distributions
- Unemployment compensation
- Taxable Social Security benefits, pensions, and 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.

Which Form to Use

Use Form 40 if you're a:

- Resident or
- Resident in the military

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

Use Form 43 if you're a:

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

Use Form 39NR if you file Form 43 and claim any additions, subtractions, or certain credits.

When to File and Pay

File your return and pay any tax due:

- On or before April 15, 2019, for the 2018 calendar year, 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

Idaho doesn't require estimated tax payments.

You can prepay at any time at tax.idaho.gov/epay or by mailing your payment with Form 51.

Where to File

Mail the return and payment to:
Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

If you're mailing a payment without a return, send your payment with Form 40V to:

Idaho State Tax Commission
PO Box 83784
Boise ID 83707-3784

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

Idaho State Tax Commission
State of Idaho
800 Park Blvd Plaza IV
Boise ID 83712

Rounding

Round the amounts on your return to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

GENERAL INFORMATION

Extension of Time to File

This is not an extension of time to pay your taxes—it's an extension to file your return.

You automatically get an extension of up to six months to file your return 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 Form 51 to see if you meet the extension requirements.

To avoid a penalty, pay online at tax.idaho.gov/epay or mail your payment with Form 51.

If you qualify for an extension to file your Idaho return, send the return and any payment by October 15, 2019.

What to Attach and What to Keep

Attach

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. 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.

Keep

Keep copies of any receipts, tax forms, worksheets and other records to support any income, deduction, exemption and credit you've reported.

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.

Interest

We charge interest on the amount of tax due from the original due date of the return until paid at the rate of 5% per year (rate effective for 2019).

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 of 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 and
- 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.

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 2018
- 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

NOTE:

The above exception to being an Idaho resident doesn't apply to a qualified servicemember.

Community Property

Idaho is a community property state. The community property laws of Idaho generally treat property and income acquired during marriage differently than other property. For more information, visit tax.idaho.gov.

Military Personnel

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

Qualified Servicemember

A qualified servicemember is:

- Any member of the Army, Marine Corps, Navy, Air Force, or Coast Guard on active duty
- A member of the National Guard called to active duty service by the President of the United States or the U.S. Secretary of Defense for more than 30 consecutive days, to respond to a national emergency declared by the President and supported by federal funds

GENERAL INFORMATION

- A member of the commissioned corps of the National Oceanic and Atmospheric Administration in active service
- A member of the commissioned corps of the Public Health Service in active service

Military Home of Record

The qualified servicemember's residence is considered the service member's home of record.

Federal Military Spouses Residency Relief Act

The earned income of qualifying spouses of Idaho servicemembers isn't subject to Idaho income tax because of the federal Military Spouses Residency Relief Act.

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

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

If you qualified for the Idaho income tax military spouse exemption, report any Idaho withholding on Form 43, line 65.

Idaho Residents on Active Duty— Stationed in Idaho

If Idaho is your military home of record and you're on active duty stationed in Idaho, Idaho taxes all of your military wages and all nonmilitary income, regardless of the source. File Form 40.

Idaho Residents on Active Duty— Stationed outside of Idaho

Report all your Idaho income to Idaho if you meet all the following criteria:

- You joined the military as an Idaho resident
- 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

File Form 40 if you're single or if you're married and your spouse is also an Idaho resident.

File Form 43 if you're married and your spouse is an Idaho nonresident, part-year resident, or military nonresident.

- Check the "Idaho Resident on Active Military Duty" residency status box for yourself
- Check the applicable residency status box for your spouse

Idaho residents in the military don't lose Idaho residency or domicile by being absent because of military orders.

A qualified servicemember isn't a resident of, or domiciled in, Idaho just by being stationed in Idaho.

Nonresidents on Active Duty Stationed in Idaho

Idaho doesn't tax your military income if your military home of record isn't Idaho and you're on active duty stationed in Idaho for all or part of the year.

Idaho taxes nonmilitary income from Idaho sources.

File Form 43 if your gross income from Idaho sources is more than \$2,500. The instructions for Form 43 begin on page 13.

National Guard Members Called to Active Duty in a Combat Zone

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

- All tax filing deadlines are extended for at least 180 days after your last day in a combat zone
- No interest or penalty accrues for nonpayment of individual income taxes while you're in a combat zone
- If you're enlisted or a 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
- Federal law doesn't cover business tax returns, employment taxes, or sales/use tax obligations
- Write "COMBAT ZONE" and the date of deployment on top of the tax return you're filing

American Indians

You can deduct all your income from working on the reservation only when you meet all these criteria:

- You're 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 39NR.

Amended Returns

Use Form 40 or 43 to amend your return. Check the amended return box at the top of the form and enter the reason for amending.

See **Amended Return** on page 7 or 13 for more information.

If your taxable income or tax credits change because of an audit, you must send written notice including an amended return to the Tax Commission within 120 days of the final determination. Include copies of all federal and /or state schedules.

If you owe additional Idaho tax and don't send written notice within 120 days of the final federal determination, we apply a 5% negligence penalty. We charge interest on any tax due.

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

GENERAL INFORMATION

Deadlines to Claim a Refund

To qualify for a refund, you must file a return within:

- Three years from the original return filing date or
- Three years from the original return due date (not including extensions)

For amended returns, you must file a claim for refund within:

- Three years from the original return filing date or
- One year from the time the federal audit was closed (if the amended return is because of a federal audit)

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

Additional information is available at tax.idaho.gov

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

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 6
- Write "NRF" on line 7
- **Skip** lines 8 through 12
- Complete line 13a if you (or your spouse) are age 65 or older
- **Skip** lines 13b through 31
- Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF"
- **Skip** lines 33 through 42
- Enter your grocery credit amount on line 43 using the grocery credit worksheet on page 10
- Complete applicable lines 44 through 57
- **Skip** lines 58 through 61
- Complete the bottom of Form 40 below line 61

HEADING

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

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" in the SSN space. If you've applied for an ITIN and haven't received it from the IRS 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 IRS, 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

You can use this form as an original return or as an amended return.

If you're filing this form as an amended return, check the box at the top of the form. Enter the number from the following list that best describes your reason for amending:

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

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

LINES 1 THROUGH 5 FILING STATUS

Check the box indicating your Idaho filing status. Refer to **General Information**, on page 2, for further information on filing status.

LINE 6 HOUSEHOLD

Line 6a. Yourself.

Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse.

Enter "1" if you're filing a joint return.

Enter "1" if your spouse died during 2018 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39R, Part G. Enter the total number of dependents on the line.

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. Add lines 6a through 6c.

LINE 7 FEDERAL ADJUSTED GROSS INCOME

Enter your federal adjusted gross income from Form 1040, line 7.

LINE 11 QUALIFIED BUSINESS INCOME DEDUCTION

Enter the amount from federal Form 1040, line 9.

TAX COMPUTATION

LINE 13a 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, 2019, you may consider yourself 65 on December 31, 2018. The boxes you check must match your federal return.

LINE 13b BLIND

Check the box for "Yourself" 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 13c CLAIMED DEPENDENT

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

LINES 14-17 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 17. Use the Standard Deduction Worksheet on the next page to calculate your standard deduction if:

- You check any boxes on lines 13a through 13c or
- Someone can claim you or your spouse if filing jointly, as a dependent

You can use either your federal itemized deductions or standard deduction, whichever benefits you more. (For exceptions, see **You Must Itemize.**)

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 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.

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.

Add the amount you claimed for the federal foreign tax credit to your Idaho itemized deductions.

If line 16 is more than line 17, use your itemized deductions on line 16. If line 17 is more than line 16, use your standard deduction on line 17.

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 2018 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 2018 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, 1954; or were blind.

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$12,000
 - Married filing jointly or qualifying widow(er), enter \$24,000
 - Head of household, enter \$18,000
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 lines 1 or 3. If born after January 1, 1954, and not blind, enter this amount on line 5. Otherwise, go to line 5
5. If born before January 2, 1954, or blind, multiply the total number of boxes checked on Form 40, lines 13a and 13b, by \$1,300 (\$1,600 if single or head of household)
6. Add lines 4 and 5. Enter the total here and on Form 40, line 17

***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.

LINE 20 TAX

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** on page 39. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 50. 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 26.

You may be entitled to a credit for tax paid to another state by a pass-through entity. If a pass-through entity paid tax to another state on your behalf, it should report that information to you.

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

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

LINE 23 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may be eligible for 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 26 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 37 for specific instructions. Include Form 44.

LINE 25 IDAHO CHILD TAX CREDIT WORKSHEET

To qualify for the Idaho Child Tax Credit, the child must:

- Be your dependent
- Be age 16 or under as of December 31, 2018, and
- Have lived with you for more than half of the year

If you don't have a qualifying child, you can't claim the credit.

For divorced parents or parents who don't live together, the custodial parent claims the qualifying child.

The noncustodial parent may claim the child if:

- A court has unconditionally awarded, in writing, the noncustodial parent the child tax credit or
- The custodial parent signs a written declaration that the noncustodial parent can claim the child for the child tax credit

The noncustodial parent must attach a copy of the court order or the written declaration to their income tax return.

Worksheet

1. Enter the number of your qualifying children*.....
2. Multiply line 1 by \$205
3. Enter the amount from line 2 on Form 40, line 25.

*See federal Form 1040 instructions for more information on qualifying children.

FORM 40

OTHER TAXES

LINE 28 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, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total. Include Form 75.

LINE 29 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must pay use tax on these 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 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 29.

If you have an Idaho 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 30 TOTAL TAX FROM RECAPTURE OF INCOME TAX CREDITS

If you've claimed Idaho tax credits that no longer 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 38 for specific instructions. Include Form 44.

LINE 31 TAX FROM RECAPTURE OF QUALIFIED INVESTMENT EXEMPTION (QIE)

If you've claimed Idaho exemption of property taxes from property that no longer qualifies, you must compute the recapture of the QIE. Include Form 49ER.

LINE 32 PERMANENT BUILDING FUND (PBF) TAX

You're required to pay the \$10 PBF tax if you're required to file an Idaho income tax return. See **Who Must File** 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) are legally blind at the end of the tax year. Draw a line through the \$10

DONATIONS

The donations on lines 34 through 41 are voluntary and will either reduce your refund or increase your tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2019 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 34 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 35 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 36 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 37 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 39 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 40 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 41 OPPORTUNITY SCHOLARSHIP PROGRAM

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher

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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.

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 43, Computed amount..... _____

PAYMENTS AND OTHER CREDITS

LINE 43 GROCERY CREDIT

If you're an Idaho resident, you can claim a credit for each qualifying dependent that's 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 for you, your spouse, and your dependent(s). You can claim an additional \$20 if you're age 65 or older on December 31, 2018, 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 the same as that of the nonmilitary spouse.

Complete the worksheet and enter the total computed grocery credit on line 43, 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 43.

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 6:

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

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 43 and enter zero (0) in the column for line 43. Once you make the donation, 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. Form 24 is due on or before April 15, 2019.

LINE 44 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

You can claim a tax credit of \$100 per person (up to \$300) 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,

Complete and include Idaho Form 39R. See instructions, page 27. You can claim this credit even if your gross income is less than the filing requirement.

LINE 45 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. 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 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 46 IDAHO INCOME TAX WITHHELD

Enter the total amount of Idaho income tax withheld. 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 47 FORM 51 PAYMENT(S)

Enter the total payments you made with Form(s) 51. Include the amount of overpayment applied from your 2017 return.

LINE 48 PASS-THROUGH INCOME TAX WITHHELD/PAID BY ENTITY

If a pass-through entity withholds or pays income tax on an Idaho resident owner, include the amount withheld or paid on this line and include a copy of Form(s) ID K-1 with your income tax return.

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LINE 49 TAX REIMBURSEMENT INCENTIVE 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 52 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 taxable 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: We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2019 is 5%.

LINE 53 TOTAL DUE

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

Don't send cash. Payments of less than \$1 aren't required. We charge a \$20 fee 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 charges a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. 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 55 REFUND

Enter the amount of your overpayment from line 54 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

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

LINE 56 ESTIMATED TAX

If you're filing an original return, subtract line 55 from line 54. The amount you enter will be applied to your 2019 tax and won't be refunded.

LINE 57 DIRECT DEPOSIT

Complete this line 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 57. If, after filing your Idaho income tax return, you become aware that your electronic refund payment will be electronically deposited in a financial institution or financial agency located outside of the United States, please notify us at:

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

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

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

Enter the account number you want your refund deposited into. 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 account number, log into your account at www.idsave.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 for each beneficiary.

JOHN Q TAXPAYER	1234
SUZIE Q TAXPAYER	
123 MAIN STREET	
ANYPLACE, ID 83000	
PAY TO THE ORDER OF _____	\$ _____
	_____ DOLLARS
ANYWHERE BANK	
Anyplace, ID 83000	
For _____	
Routing number	Account number
250250025	00000123456
	1234

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AMENDED RETURN ONLY

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

LINE 58 TOTAL DUE OR OVERPAYMENT ON THIS RETURN

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

If line 53 is zero, enter the amount of overpayment that's shown on line 54 on line 58 as a negative amount.

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

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.

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 the 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
- Not signing the return will delay processing

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

You must be an Idaho resident or an Idaho resident on active military duty to qualify for a refund of the grocery credit. Part-year residents can claim a prorated credit against their tax due but don't qualify for 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, 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.

Complete Form 43 as follows:

- Complete the top of the form through line 6
- **Skip** lines 7 through 27
- Write "**NRF**" on line 28, column A. Leave line 28, column B blank
- **Skip** lines 29 through 32
- Complete line 33a if you (or your spouse) are age 65 or older
- **Skip** lines 33b 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 18
- 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).

If you don't have or aren't required to have an SSN or ITIN, enter "NRA" in the SSN space. If you've applied for an ITIN and haven't received it from the IRS 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 IRS, 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 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

You can use this form 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 number from the following list that best describes your reason for amending.

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

Complete the entire form and schedules using the corrected amounts. Don't include a copy of your original return with the amended return.

NONRESIDENT ALIEN

Nonresident aliens for federal purposes are nonresidents for Idaho income tax purposes. If you're (you or your spouse) 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 2018. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2018. Use Form 43 if one of you is a resident and the other isn't, and you filed a joint federal return. See page 4 to determine your status.

- If you're (you or your spouse) an Idaho resident, check box 1.
- If you're (you or your spouse) 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're (you or your spouse) 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're (you or your spouse) 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 2018. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2018. 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 2018, use ID. All part-year residents and nonresidents must complete this section. Spouses with 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 Information** on page 2 for further information on filing status.

FORM 43

LINE 6 HOUSEHOLD

Line 6a. Yourself.

Enter "1" unless someone else claims you as a dependent on their return.

Line 6b. Spouse.

Enter "1" if you're filing a joint return.

Enter "1" if your spouse died during 2018 and you're filing a joint return.

Leave the line blank if someone else claims your spouse as a dependent on their return.

Line 6c. Dependents. List your dependents. Include their SSN and birthdate. If you have more than four dependents, continue on Form 39NR, Part G. Enter the total number of dependents on the line.

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. Add lines 6a through 6c.

IDAHO INCOME

Complete your federal income tax return before you begin this form. You'll use the information from 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 *Idaho Residency Status* page at tax.idaho.gov. This page 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 isn't taxable by Idaho as described on page 5 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, include a schedule or explanation.

LINE 8 TAXABLE INTEREST INCOME

From federal Form 1040, line 2b, 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 3b, 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 Schedule 1, line 11, enter alimony received while an Idaho resident or part-year resident.

LINE 11 BUSINESS INCOME OR LOSS

From federal Schedule 1, 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. Complete and include Idaho Form 402.

LINE 12 CAPITAL GAIN OR LOSS

From federal Schedule 1, 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
- The receipt of installment sale proceeds while you were an Idaho resident

LINE 13 OTHER GAINS OR LOSSES

From federal Schedule 1, 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 4b, 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 4b, enter the amount of pensions and annuities received while an Idaho resident or part-year resident.

LINE 16 RENTS, ROYALTIES, PARTNERSHIPS, ETC.

From federal Schedule 1, 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. Report passive activity losses from Idaho activities that are "Allowed" losses from federal Form 8582 and corresponding worksheets.

LINE 17 FARM INCOME OR LOSS

From federal Schedule 1, line 18, enter the amount reported on Schedule F that's 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. Complete and include Idaho Form 402.

LINE 18 UNEMPLOYMENT COMPENSATION

From federal Schedule 1, line 19, 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 Schedule 1, 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 Schedule 1, line 32
- Idaho's portion of the deduction for a federal health savings account included on Schedule 1, line 25;
- Idaho's portion of the Archer MSA deduction included on Schedule 1, line 36; and

FORM 43

- Idaho's portion of the IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 36.
1. Enter the amount of wages and earned income you computed on the federal IRA deduction worksheet and the amount of income you earned from the business that the federal health savings account deduction is claimed on _____
 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 Schedule 1, lines 25, 32, and the write-in adjustments written in left of line 36, coded MSA or 501(c)(18)(D); _____
 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 Schedule 1, line 26, 31a or 33, 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 6, 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 Schedule 1, 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 Schedule 1, line 12 (business income), line 18 (farm income), line 17 (income from partnerships), and line 1 (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 Schedule 1, 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 Schedule 1, line 30 that relates to interest income reported as Idaho income.

LINE 25 OTHER DEDUCTIONS

You may qualify for an Idaho deduction if you claimed any of the following items on federal Schedule 1, lines 23 or 24 relating to:

- Reservists
- Performing artists
- Fee-based government officials
- Educator expenses
- A write-in deduction for rental of personal property
- Reforestation amortization and expenses*
- Repayment of supplemental unemployment benefits
- Attorney fees and court costs
- 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 the reforestation amortization and expense relates to.

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.

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 the 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. Not signing the return will delay processing.

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 7.

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

LINE 31 QUALIFIED BUSINESS INCOME DEDUCTION

Enter the portion of the amount from federal Form 1040, line 9, that's related to Idaho-source income.

FORM 43

TAX COMPUTATION

LINE 33a 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, 2019, you may consider yourself 65 on December 31, 2018. The boxes you check must match your federal return.

LINE 33b BLIND

If you're 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.

LINE 33c CLAIMED DEPENDENT

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

LINES 34-36 ITEMIZED OR STANDARD DEDUCTIONS

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 36. Use the Standard Deduction Worksheet below to calculate your standard deduction if:

- You check any boxes on lines 33a through 33c or
- Someone can claim you or your spouse if filing jointly, as a dependent

You can 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.

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 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 2018

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 2018 and you and your spouse agree to be taxed on your combined worldwide income.

STANDARD DEDUCTION WORKSHEET

Use this worksheet if you or your spouse were born before January 2, 1954; or were blind.

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$12,000
 - Married filing jointly or qualifying widow(er), enter \$24,000
 - Head of household, enter \$18,000
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 lines 1 or 3. If born after January 1, 1954, and not blind, enter this amount on line 5. Otherwise, go to line 5
5. If born before January 2, 1954, or blind, multiply the total number of boxes checked on Form 43, lines 33a and 33b, by \$1,300 (\$1,600 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.

LINE 38 IDAHO PERCENTAGE

Divide the amount from line 32, Column B, by the amount from line 32, Column A. Round to four digits to the right of the decimal point. For example .66666 is rounded to .6667 and is entered as 66.67%. The percentage can't exceed 100% or be less than zero.

LINE 41 TAX

Enter the tax on this line. If line 40 is less than \$100,000, use the **tax tables** on page 39. If line 40 is \$100,000 or more, use the **tax rate schedules** on page 50. Be sure you use the correct column in the tax table or the correct schedule for your filing status. See the example at the beginning of the tax tables.

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

CREDITS

LINE 42 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 qualify for 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 qualify for 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 43 TOTAL CREDITS FOR CHARITABLE CONTRIBUTIONS AND LIVE ORGAN DONATIONS

You may qualify for 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 35 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

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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 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 eligible for 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 be more than the amount on line 41 less line 42. Grocery credit isn't refunded to part-year residents.

The credit is \$100 for you, your spouse, and dependent(s).

You can claim an additional \$20 if you're age 65 or older on December 31, 2018 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 the same as that of the nonmilitary spouse.

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 6:

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 41 less line 42 _____
8. Enter the smaller of line 6 or line 7 here
and on line 62, Computed amount _____

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 62 and enter zero (0) in the column for line 62. Once you make the donation, it can't be changed on an amended return.

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.

You can claim a tax credit of \$100 per person (up to \$300) if you maintained a household for an immediate family member(s):

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- 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 \$1,000 per person on Form 39NR, Part B, line 11

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. 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 2017 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, Part V, line 38
- Enter on the paid by entity line any amount reported on Form ID K-1, Part V, line 37

LINE 68 TAX REIMBURSEMENT INCENTIVE 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 taxable 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: We charge interest on the amount of tax due, line 70, from the original due date until paid. The rate for 2019 is 5%.

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. We charge a \$20 fee 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 charges a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. 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 from line 73 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the due date of the return (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

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

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 2019 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

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 you want your refund deposited into. 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.

FORM 43

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.idsave.org or call (866) 433-2533 for assistance. You're 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 for each 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 by direct deposit from your original return, any additional refund resulting from amending your return will be sent to you by paper check.

JOHN Q TAXPAYER SUZIE Q TAXPAYER 123 MAIN STREET ANYPLACE, ID 83000		1234
PAY TO THE ORDER OF _____ \$		<input type="text"/>
ANYWHERE BANK Anyplace, ID 83000		DOLLARS
For _____		
Routing number 250250025	Account number 0000123456	1234

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. Enter any NOL carryover included on your federal return. You'll 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, Part IV, Column B, line 20. Don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part IV, 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, Part IV, 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, Part IV, Column B, line 19 and the other additions from Form ID K-1, Part IV, 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, Idaho taxes the withdrawal. 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 taxable withdrawal and you're under age 59 1/2, penalty applies to the withdrawal. The penalty is 10% of the amount withdrawn. Report the penalty on Form 40, line 52, 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

If you itemized your deductions on your 2017 federal Form 1040, enter the amount of all state income tax refunds included in income on federal Schedule 1, line 10.

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

Idaho doesn't tax interest income you received from U.S. government obligations. Deduct any U.S. government interest included in federal adjusted gross income, Form 40, line 7. Examples of U.S. government obligations 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

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

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, Part IV, 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 your 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 when the improvement is made.

Energy efficiency upgrades include:

- Insulation that's added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is stated separately. The cost of the insulating material is the only thing that 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 don't 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. The DEQ will give you a receipt to verify they received and destroyed the noncertified wood stove.

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 2015, 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 2018. 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 5b. Don't enter the amount reported on Form 1040, line 5a.

Enter the taxable amount of Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included on your federal Form 1040, line 4b. Don't enter the amount reported on Form 1040, line 4a.

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 1 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. You must qualify for **both parts** to receive this deduction.

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 is 7, the benefits are paid out of FERS and don't qualify. If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction.
- **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 1 as wages.

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

LINE 9 TECHNOLOGICAL EQUIPMENT DONATION

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

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

LINE 10 IDAHO CAPITAL GAINS DEDUCTION

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

- (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:
 - Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product
 - Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing
 - Feeding livestock at a feedlot
 - 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, Idaho doesn't tax your active duty military wages for service outside of 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.

FORM 39R

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 \$10,000 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 \$10,000 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 can make withdrawals for payment of education expenses for the beneficiary. The person that withdraws the funds must report the amounts withdrawn as income according to IRC Section 529.

More information is available 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
- You maintain a household for and
- You 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:

- 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.

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're 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 on the next page 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.

FORM 39R

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, you can deduct the premiums you paid.

Idaho Standard Deduction

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

Federal Itemized Deduction Limitations

Reduce the amount of medical expenses allowed as a deduction on federal Form 1040, Schedule A, by 7.5% of adjusted gross income.

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

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

HEALTH INSURANCE AND LONG-TERM CARE INSURANCE DEDUCTION LIMITATIONS

- | | |
|---|-------|
| 1. Amount claimed for health insurance costs on federal Form 1040, Schedule A | _____ |
| 2. Amount claimed for long-term care insurance on federal Form 1040, Schedule A | _____ |
| 3. Additional medical expenses claimed on federal Form 1040, Schedule A | _____ |
| 4. Total medical expenses. Add lines 1, 2 and 3 .. | _____ |
| 5. Enter 7.5% 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 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, use the worksheet in the instructions for line 18 to calculate the long-term care insurance allowed as a deduction.

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's 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, Part IV, Column B, line 26

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

LINE 22 OTHER SUBTRACTIONS

Identify any other subtraction you're eligible for and claim the amount on this line. Don't include income earned in another state as a subtraction.

Don't include foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction, if allowable. See the instructions for **Itemized or Standard Deductions**. Include on this line your distributive share of other subtractions from Form ID K-1, Part IV, Column B, line 27.

FORM 39R

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 23 for qualified retirement benefits.

LINE 1. The maximum amounts that can be deducted for 2018 are:

Married filing jointly:

- Recipient age 65 or older\$50,184
- Recipient age 62 or older and disabled\$50,184

Single:

- Age 65 or older\$33,456
- Age 62 or older and disabled\$33,456

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 be more than 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.

Include on this line:

- The Net Social Security equivalent benefit portion, from federal Form RRB-1099, Box 5
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8 and
- Any railroad retirement disability benefit included as wages on federal Form 1040, line 1

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 qualify 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 39R with your income tax return. If your S corporation or partnership paid income tax to another state on your behalf, 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 12, 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 is entered as 66.67%. The percentage can't be more than 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, Part VIII, 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
- Medical residency programs or support organizations devoted to training residents in Idaho

FORM 39R

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

When determining the amount of credit, include amounts from Form ID K-1, Part VIII, 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 be more than the taxpayer's tax liability and is limited to the smaller 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 a(n):
 - Intestine
 - Kidney
 - Liver
 - Lung
 - 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 each family member, not including yourself or your spouse who:

- Is age 65 or older
- You maintain a household for and
- You provide more than one-half of the family member's support for the year

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 44.

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, Part IV, 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, Part IV, 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, Part IV, 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, Part IV, 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, Part IV, 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 Schedule 1, 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, Part IV, Column A, line 19 and the other additions from Form ID K-1, Part IV, Column A, line 22.

Column B: Include your apportioned share of the state, municipal, and local income tax additions from Form ID K-1, Part IV, Column B, line 19 and the other additions from Form ID K-1, Part IV, 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, Idaho taxes the withdrawal. 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.

FORM 39NR

If you make a taxable withdrawal and you're under age 59 1/2, penalty applies to the withdrawal. 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 Schedule 1, line 10.

LINE 3 INTEREST FROM U.S. GOVERNMENT OBLIGATIONS

Idaho doesn't tax interest income received from U.S. government obligations. Examples of U.S. government obligations 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

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

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 U.S. government obligations if included on federal Form 1040, line 2a. Your distributive share from Form ID K-1, Part IV, Column A, line 24 net of the expenses related to the federal obligations should already be included on federal Form 1040.

Column B: Enter on this line the interest and related expenses included as part of Form 43, line 27. This includes your apportioned share of interest from Form ID K-1, Part IV, 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 2018. 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 5b. Don't enter the amount reported on Form 1040, line 5a.

Enter the taxable amount of Non-Social Security Equivalent railroad benefits from Form RRB-1099-R included on your federal Form 1040, line 4b. Don't enter the amount reported on Form 1040, line 4a.

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 1, 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:

FORM 39NR

- Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product
 - Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing
 - Feeding livestock at a feedlot
 - 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, Idaho doesn't tax your active duty military wages for service outside of 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 W-2 doesn't show this amount separately and you may have to compute the amount of income earned outside of Idaho. See your unit of assignment or use your orders to make the computation. Include a copy of your worksheet.

National Guard or Reserve pay, including annual training pay, 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 can make withdrawals for payment of education expenses for the beneficiary. The person that withdraws the funds must

report the amounts withdrawn as income according to IRC Section 529.

More information is available 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 \$10,000 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 \$10,000 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 6, | _____ |
| 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
- You maintain a household for and
- You 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.

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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're enrolled in a federally recognized tribe
- You live and work on the reservation
- The income is included on Form 43, 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.

LINE 15 PARTNERS AND SHAREHOLDERS

Column A: Include the amount of other subtractions included on Form ID K-1, Part IV, Column A, line 27.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part IV, 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 and must be your primary residence.

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's added to, not replacing, existing insulation. Insulated siding doesn't qualify unless the cost of the siding and the insulating material is stated separately. The cost of the insulating material is the only thing that 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 don't 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, Part IV, line 25. The deduction from a pass-through entity can't be more than 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 on the next page 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.

FORM 39NR

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

Idaho Standard Deduction

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

Federal Itemized Deduction Limitations

For federal purposes, the amount of medical expenses allowed as a deduction on the federal Form 1040, Schedule A, is required to be reduced by 7.5% of adjusted gross income.

The following worksheet shows how the 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 7.5% 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 6 | |
| 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 6 | |
| 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

FORM 39NR

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. The DEQ will give you a receipt to verify they received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit, 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 2015, 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. You must qualify for **both parts** to receive this deduction.

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 unmarried 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 is 7, the benefits are paid out of FERS and don't qualify. If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction.
- **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 1, as wages.

The maximum amounts that may be deducted for 2018 are:

Married filing jointly:

- Recipient age 65 or older \$50,184
- Recipient age 62 or older and disabled \$50,184

Single:

- Age 65 or older \$33,456
- Age 62 or older and disabled \$33,456

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 \$50,184 or \$33,456, 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.

Include on this line:

- The Net Social Security equivalent benefit portion, from federal Form RRB-1099, Box 5
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8 and
- Any railroad retirement disability benefit included as wages on federal Form 1040, line 1

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% is entered as 45%; 45.50% is 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.

FORM 39NR

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, Part IV, 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, Part IV, 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 you're eligible for and claim the amount on this line.

Don't include foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction, if allowed. See the instructions for **Itemized or Standard Deductions**. Don't include other subtractions from Form ID K-1, Part IV, line 27 on this line. Include Form ID K-1, Part IV, 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 on your behalf, 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 32, Column B, if you reported the double-taxed income on an individual income tax return in the other state. 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, 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 41.

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 is entered as 66.67%. The percentage can't be more than 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 is entered as 66.67%. The percentage can't be more than 100%.

LINE 10 Your allowable credit for income tax paid to other states is the smaller of lines 6 or 9. Enter this amount on Form 43, line 42.

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 on your behalf, 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.

FORM 39NR

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 41.

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 32, 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 42.

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 41
- \$500 (\$1,000 on a joint return)
- The tax on Form 43, line 41 less the amount on Form 43, line 42

When determining the amount of credit, you should include amounts from Form ID K-1, Part VIII, 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
- Medical residency programs or support organizations devoted to training residents in Idaho

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 41
- \$100 (\$200 on a joint return)
- The tax on Form 43, line 41 less the amounts on Form 43, line 42 and Form 39NR, Part E, line 1

When determining the amount of credit, you should include amounts from Form ID K-1, Part VIII, 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

FORM 39NR

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 be more than the taxpayer's tax liability and is limited to the smaller 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 a(n):
 - Intestine
 - Kidney
 - Liver
 - Lung
 - 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 11, you can claim a \$100 credit for each family member, not including yourself or your spouse who:

- Is age 65 or older
- You maintain a household for and
- You provide more than one-half of the family member's support for the year

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 43 and include Form 39NR.

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. 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 can be transferred to another taxpayer rather than used by the taxpayer who earns the credit:

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

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 eligible for 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 41 minus the amounts on line 42, 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 41 minus the amounts on line 42, 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 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.

FORM 44

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 no longer qualifies before the end of the five-year recapture period, 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 no longer qualifies before the end of the five-year recapture period, compute the broadband equipment investment credit recapture. This includes property that no longer qualifies 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 no longer qualifies before the end of the five-year recapture period, compute the small employer investment tax credit recapture. This includes property moved outside of Idaho.

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 no longer qualifies before the end of the five-year recapture period, compute the small employer real property improvement tax credit recapture.

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, compute the small employer new jobs tax credit recapture.

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 50.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19, or Form 43, line 40, 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 \$1,238. This is the tax amount they must write on Form 40, line 20, or Form 43, line 41.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
		Your tax is --	
25,300	25,350	1,494	1,235
25,350	25,400	1,498	1,238
25,400	25,450	1,501	1,242

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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				\$2,000				\$4,000			
		Your tax is --				Your tax is --				Your tax is --	
0	50	0	0	2,000	2,050	33	23	4,000	4,050	101	66
50	100	1	1	2,050	2,100	35	23	4,050	4,100	103	67
100	150	1	1	2,100	2,150	36	24	4,100	4,150	104	69
150	200	2	2	2,150	2,200	38	24	4,150	4,200	106	70
200	250	3	3	2,200	2,250	39	25	4,200	4,250	108	72
250	300	3	3	2,250	2,300	41	26	4,250	4,300	110	73
300	350	4	4	2,300	2,350	43	26	4,300	4,350	112	75
350	400	4	4	2,350	2,400	44	27	4,350	4,400	113	77
400	450	5	5	2,400	2,450	46	27	4,400	4,450	115	78
450	500	5	5	2,450	2,500	47	28	4,450	4,500	117	80
500	550	6	6	2,500	2,550	49	28	4,500	4,550	119	81
550	600	6	6	2,550	2,600	50	29	4,550	4,600	121	83
600	650	7	7	2,600	2,650	52	30	4,600	4,650	124	84
650	700	8	8	2,650	2,700	54	30	4,650	4,700	126	86
700	750	8	8	2,700	2,750	55	31	4,700	4,750	128	88
750	800	9	9	2,750	2,800	57	31	4,750	4,800	131	89
800	850	9	9	2,800	2,850	58	32	4,800	4,850	133	91
850	900	10	10	2,850	2,900	60	32	4,850	4,900	135	92
900	950	10	10	2,900	2,950	61	33	4,900	4,950	138	94
950	1,000	11	11	2,950	3,000	63	33	4,950	5,000	140	95
\$1,000				\$3,000				\$5,000			
1,000	1,050	12	12	3,000	3,050	65	34	5,000	5,050	142	97
1,050	1,100	12	12	3,050	3,100	66	36	5,050	5,100	144	98
1,100	1,150	13	13	3,100	3,150	68	38	5,100	5,150	147	100
1,150	1,200	13	13	3,150	3,200	70	39	5,150	5,200	149	102
1,200	1,250	14	14	3,200	3,250	72	41	5,200	5,250	151	103
1,250	1,300	14	14	3,250	3,300	74	42	5,250	5,300	154	105
1,300	1,350	15	15	3,300	3,350	75	44	5,300	5,350	156	106
1,350	1,400	15	15	3,350	3,400	77	45	5,350	5,400	158	108
1,400	1,450	16	16	3,400	3,450	79	47	5,400	5,450	161	109
1,450	1,500	17	17	3,450	3,500	81	48	5,450	5,500	163	111
1,500	1,550	18	17	3,500	3,550	83	50	5,500	5,550	165	113
1,550	1,600	19	18	3,550	3,600	84	52	5,550	5,600	168	114
1,600	1,650	21	18	3,600	3,650	86	53	5,600	5,650	170	116
1,650	1,700	22	19	3,650	3,700	88	55	5,650	5,700	172	117
1,700	1,750	24	19	3,700	3,750	90	56	5,700	5,750	175	119
1,750	1,800	25	20	3,750	3,800	92	58	5,750	5,800	177	120
1,800	1,850	27	21	3,800	3,850	94	59	5,800	5,850	179	122
1,850	1,900	29	21	3,850	3,900	95	61	5,850	5,900	181	123
1,900	1,950	30	22	3,900	3,950	97	63	5,900	5,950	184	125
1,950	2,000	32	22	3,950	4,000	99	64	5,950	6,000	186	127

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	189	128	9,000	9,050	372	237	12,000	12,050	573	376
6,050	6,100	191	130	9,050	9,100	376	239	12,050	12,100	577	378
6,100	6,150	194	132	9,100	9,150	379	242	12,100	12,150	580	381
6,150	6,200	197	134	9,150	9,200	382	244	12,150	12,200	584	384
6,200	6,250	200	135	9,200	9,250	386	246	12,200	12,250	587	387
6,250	6,300	203	137	9,250	9,300	389	249	12,250	12,300	591	390
6,300	6,350	205	139	9,300	9,350	392	251	12,300	12,350	594	393
6,350	6,400	208	141	9,350	9,400	396	253	12,350	12,400	598	395
6,400	6,450	211	143	9,400	9,450	399	255	12,400	12,450	601	398
6,450	6,500	214	144	9,450	9,500	402	258	12,450	12,500	604	401
6,500	6,550	217	146	9,500	9,550	405	260	12,500	12,550	608	404
6,550	6,600	219	148	9,550	9,600	409	262	12,550	12,600	611	407
6,600	6,650	222	150	9,600	9,650	412	265	12,600	12,650	615	409
6,650	6,700	225	152	9,650	9,700	415	267	12,650	12,700	618	412
6,700	6,750	228	154	9,700	9,750	419	269	12,700	12,750	622	415
6,750	6,800	231	155	9,750	9,800	422	272	12,750	12,800	625	418
6,800	6,850	234	157	9,800	9,850	425	274	12,800	12,850	629	421
6,850	6,900	236	159	9,850	9,900	429	276	12,850	12,900	632	423
6,900	6,950	239	161	9,900	9,950	432	279	12,900	12,950	636	426
6,950	7,000	242	163	9,950	10,000	435	281	12,950	13,000	639	429
\$7,000 Your tax is --				\$10,000 Your tax is --				\$13,000 Your tax is --			
7,000	7,050	245	164	10,000	10,050	439	283	13,000	13,050	643	432
7,050	7,100	248	166	10,050	10,100	442	286	13,050	13,100	646	435
7,100	7,150	250	168	10,100	10,150	445	288	13,100	13,150	649	438
7,150	7,200	253	170	10,150	10,200	449	290	13,150	13,200	653	440
7,200	7,250	256	172	10,200	10,250	452	292	13,200	13,250	656	443
7,250	7,300	259	173	10,250	10,300	455	295	13,250	13,300	660	446
7,300	7,350	262	175	10,300	10,350	458	297	13,300	13,350	663	449
7,350	7,400	264	177	10,350	10,400	462	299	13,350	13,400	667	452
7,400	7,450	267	179	10,400	10,450	465	302	13,400	13,450	670	454
7,450	7,500	270	181	10,450	10,500	468	304	13,450	13,500	674	457
7,500	7,550	273	183	10,500	10,550	472	306	13,500	13,550	677	460
7,550	7,600	276	184	10,550	10,600	475	309	13,550	13,600	681	463
7,600	7,650	280	186	10,600	10,650	478	311	13,600	13,650	684	466
7,650	7,700	283	188	10,650	10,700	482	313	13,650	13,700	688	468
7,700	7,750	286	190	10,700	10,750	485	316	13,700	13,750	691	471
7,750	7,800	290	192	10,750	10,800	488	318	13,750	13,800	695	474
7,800	7,850	293	193	10,800	10,850	492	320	13,800	13,850	698	477
7,850	7,900	296	195	10,850	10,900	495	323	13,850	13,900	701	480
7,900	7,950	299	197	10,900	10,950	498	325	13,900	13,950	705	483
7,950	8,000	303	199	10,950	11,000	502	327	13,950	14,000	708	485
\$8,000 Your tax is --				\$11,000 Your tax is --				\$14,000 Your tax is --			
8,000	8,050	306	201	11,000	11,050	505	329	14,000	14,050	712	488
8,050	8,100	309	202	11,050	11,100	508	332	14,050	14,100	715	491
8,100	8,150	313	204	11,100	11,150	511	334	14,100	14,150	719	494
8,150	8,200	316	206	11,150	11,200	515	336	14,150	14,200	722	497
8,200	8,250	319	208	11,200	11,250	518	339	14,200	14,250	726	499
8,250	8,300	323	210	11,250	11,300	521	341	14,250	14,300	729	502
8,300	8,350	326	212	11,300	11,350	525	343	14,300	14,350	733	505
8,350	8,400	329	213	11,350	11,400	528	346	14,350	14,400	736	508
8,400	8,450	333	215	11,400	11,450	532	348	14,400	14,450	740	511
8,450	8,500	336	217	11,450	11,500	535	350	14,450	14,500	743	513
8,500	8,550	339	219	11,500	11,550	539	353	14,500	14,550	746	516
8,550	8,600	343	221	11,550	11,600	542	355	14,550	14,600	750	519
8,600	8,650	346	222	11,600	11,650	546	357	14,600	14,650	753	522
8,650	8,700	349	224	11,650	11,700	549	360	14,650	14,700	757	525
8,700	8,750	352	226	11,700	11,750	553	362	14,700	14,750	760	528
8,750	8,800	356	228	11,750	11,800	556	364	14,750	14,800	764	530
8,800	8,850	359	230	11,800	11,850	559	366	14,800	14,850	767	533
8,850	8,900	362	231	11,850	11,900	563	369	14,850	14,900	771	536
8,900	8,950	366	233	11,900	11,950	566	371	14,900	14,950	774	539
8,950	9,000	369	235	11,950	12,000	570	373	14,950	15,000	778	542

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	781	544	18,000	18,050	989	743	21,000	21,050	1,197	942
15,050	15,100	785	548	18,050	18,100	992	746	21,050	21,100	1,200	945
15,100	15,150	788	551	18,100	18,150	996	750	21,100	21,150	1,203	948
15,150	15,200	791	554	18,150	18,200	999	753	21,150	21,200	1,207	952
15,200	15,250	795	558	18,200	18,250	1,003	756	21,200	21,250	1,210	955
15,250	15,300	798	561	18,250	18,300	1,006	760	21,250	21,300	1,214	958
15,300	15,350	802	564	18,300	18,350	1,010	763	21,300	21,350	1,217	962
15,350	15,400	805	567	18,350	18,400	1,013	766	21,350	21,400	1,221	965
15,400	15,450	809	571	18,400	18,450	1,017	770	21,400	21,450	1,224	968
15,450	15,500	812	574	18,450	18,500	1,020	773	21,450	21,500	1,228	972
15,500	15,550	816	577	18,500	18,550	1,023	776	21,500	21,550	1,231	975
15,550	15,600	819	581	18,550	18,600	1,027	779	21,550	21,600	1,235	978
15,600	15,650	823	584	18,600	18,650	1,030	783	21,600	21,650	1,238	982
15,650	15,700	826	587	18,650	18,700	1,034	786	21,650	21,700	1,242	985
15,700	15,750	830	591	18,700	18,750	1,037	789	21,700	21,750	1,245	988
15,750	15,800	833	594	18,750	18,800	1,041	793	21,750	21,800	1,249	991
15,800	15,850	836	597	18,800	18,850	1,044	796	21,800	21,850	1,252	995
15,850	15,900	840	601	18,850	18,900	1,048	799	21,850	21,900	1,255	998
15,900	15,950	843	604	18,900	18,950	1,051	803	21,900	21,950	1,259	1,001
15,950	16,000	847	607	18,950	19,000	1,055	806	21,950	22,000	1,262	1,005
\$16,000		Your tax is --		\$19,000		Your tax is --		\$22,000		Your tax is --	
16,000	16,050	850	611	19,000	19,050	1,058	809	22,000	22,050	1,266	1,008
16,050	16,100	854	614	19,050	19,100	1,062	813	22,050	22,100	1,269	1,011
16,100	16,150	857	617	19,100	19,150	1,065	816	22,100	22,150	1,273	1,015
16,150	16,200	861	620	19,150	19,200	1,068	819	22,150	22,200	1,276	1,018
16,200	16,250	864	624	19,200	19,250	1,072	823	22,200	22,250	1,280	1,021
16,250	16,300	868	627	19,250	19,300	1,075	826	22,250	22,300	1,283	1,025
16,300	16,350	871	630	19,300	19,350	1,079	829	22,300	22,350	1,287	1,028
16,350	16,400	875	634	19,350	19,400	1,082	832	22,350	22,400	1,290	1,031
16,400	16,450	878	637	19,400	19,450	1,086	836	22,400	22,450	1,294	1,035
16,450	16,500	881	640	19,450	19,500	1,089	839	22,450	22,500	1,297	1,038
16,500	16,550	885	644	19,500	19,550	1,093	842	22,500	22,550	1,300	1,041
16,550	16,600	888	647	19,550	19,600	1,096	846	22,550	22,600	1,304	1,044
16,600	16,650	892	650	19,600	19,650	1,100	849	22,600	22,650	1,307	1,048
16,650	16,700	895	654	19,650	19,700	1,103	852	22,650	22,700	1,311	1,051
16,700	16,750	899	657	19,700	19,750	1,107	856	22,700	22,750	1,314	1,055
16,750	16,800	902	660	19,750	19,800	1,110	859	22,750	22,800	1,318	1,058
16,800	16,850	906	664	19,800	19,850	1,113	862	22,800	22,850	1,321	1,062
16,850	16,900	909	667	19,850	19,900	1,117	866	22,850	22,900	1,325	1,065
16,900	16,950	913	670	19,900	19,950	1,120	869	22,900	22,950	1,328	1,069
16,950	17,000	916	673	19,950	20,000	1,124	872	22,950	23,000	1,332	1,072
\$17,000		Your tax is --		\$20,000		Your tax is --		\$23,000		Your tax is --	
17,000	17,050	920	677	20,000	20,050	1,127	876	23,000	23,050	1,335	1,076
17,050	17,100	923	680	20,050	20,100	1,131	879	23,050	23,100	1,339	1,079
17,100	17,150	926	683	20,100	20,150	1,134	882	23,100	23,150	1,342	1,083
17,150	17,200	930	687	20,150	20,200	1,138	885	23,150	23,200	1,345	1,086
17,200	17,250	933	690	20,200	20,250	1,141	889	23,200	23,250	1,349	1,089
17,250	17,300	937	693	20,250	20,300	1,145	892	23,250	23,300	1,352	1,093
17,300	17,350	940	697	20,300	20,350	1,148	895	23,300	23,350	1,356	1,096
17,350	17,400	944	700	20,350	20,400	1,152	899	23,350	23,400	1,359	1,100
17,400	17,450	947	703	20,400	20,450	1,155	902	23,400	23,450	1,363	1,103
17,450	17,500	951	707	20,450	20,500	1,158	905	23,450	23,500	1,366	1,107
17,500	17,550	954	710	20,500	20,550	1,162	909	23,500	23,550	1,370	1,110
17,550	17,600	958	713	20,550	20,600	1,165	912	23,550	23,600	1,373	1,114
17,600	17,650	961	717	20,600	20,650	1,169	915	23,600	23,650	1,377	1,117
17,650	17,700	965	720	20,650	20,700	1,172	919	23,650	23,700	1,380	1,121
17,700	17,750	968	723	20,700	20,750	1,176	922	23,700	23,750	1,384	1,124
17,750	17,800	972	726	20,750	20,800	1,179	925	23,750	23,800	1,387	1,128
17,800	17,850	975	730	20,800	20,850	1,183	929	23,800	23,850	1,390	1,131
17,850	17,900	978	733	20,850	20,900	1,186	932	23,850	23,900	1,394	1,134
17,900	17,950	982	736	20,900	20,950	1,190	935	23,900	23,950	1,397	1,138
17,950	18,000	985	740	20,950	21,000	1,193	938	23,950	24,000	1,401	1,141

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	1,404	1,145	27,000	27,050	1,612	1,353	30,000	30,050	1,820	1,560
24,050	24,100	1,408	1,148	27,050	27,100	1,616	1,356	30,050	30,100	1,823	1,564
24,100	24,150	1,411	1,152	27,100	27,150	1,619	1,360	30,100	30,150	1,827	1,567
24,150	24,200	1,415	1,155	27,150	27,200	1,622	1,363	30,150	30,200	1,830	1,571
24,200	24,250	1,418	1,159	27,200	27,250	1,626	1,366	30,200	30,250	1,834	1,574
24,250	24,300	1,422	1,162	27,250	27,300	1,629	1,370	30,250	30,300	1,837	1,578
24,300	24,350	1,425	1,166	27,300	27,350	1,633	1,373	30,300	30,350	1,841	1,581
24,350	24,400	1,429	1,169	27,350	27,400	1,636	1,377	30,350	30,400	1,844	1,585
24,400	24,450	1,432	1,173	27,400	27,450	1,640	1,380	30,400	30,450	1,848	1,588
24,450	24,500	1,435	1,176	27,450	27,500	1,643	1,384	30,450	30,500	1,851	1,592
24,500	24,550	1,439	1,179	27,500	27,550	1,647	1,387	30,500	30,550	1,854	1,595
24,550	24,600	1,442	1,183	27,550	27,600	1,650	1,391	30,550	30,600	1,858	1,598
24,600	24,650	1,446	1,186	27,600	27,650	1,654	1,394	30,600	30,650	1,861	1,602
24,650	24,700	1,449	1,190	27,650	27,700	1,657	1,398	30,650	30,700	1,865	1,605
24,700	24,750	1,453	1,193	27,700	27,750	1,661	1,401	30,700	30,750	1,868	1,609
24,750	24,800	1,456	1,197	27,750	27,800	1,664	1,405	30,750	30,800	1,872	1,612
24,800	24,850	1,460	1,200	27,800	27,850	1,667	1,408	30,800	30,850	1,875	1,616
24,850	24,900	1,463	1,204	27,850	27,900	1,671	1,411	30,850	30,900	1,879	1,619
24,900	24,950	1,467	1,207	27,900	27,950	1,674	1,415	30,900	30,950	1,882	1,623
24,950	25,000	1,470	1,211	27,950	28,000	1,678	1,418	30,950	31,000	1,886	1,626
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,474	1,214	28,000	28,050	1,681	1,422	31,000	31,050	1,889	1,630
25,050	25,100	1,477	1,218	28,050	28,100	1,685	1,425	31,050	31,100	1,893	1,633
25,100	25,150	1,480	1,221	28,100	28,150	1,688	1,429	31,100	31,150	1,896	1,637
25,150	25,200	1,484	1,224	28,150	28,200	1,692	1,432	31,150	31,200	1,899	1,640
25,200	25,250	1,487	1,228	28,200	28,250	1,695	1,436	31,200	31,250	1,903	1,643
25,250	25,300	1,491	1,231	28,250	28,300	1,699	1,439	31,250	31,300	1,906	1,647
25,300	25,350	1,494	1,235	28,300	28,350	1,702	1,443	31,300	31,350	1,910	1,650
25,350	25,400	1,498	1,238	28,350	28,400	1,706	1,446	31,350	31,400	1,913	1,654
25,400	25,450	1,501	1,242	28,400	28,450	1,709	1,450	31,400	31,450	1,917	1,657
25,450	25,500	1,505	1,245	28,450	28,500	1,712	1,453	31,450	31,500	1,920	1,661
25,500	25,550	1,508	1,249	28,500	28,550	1,716	1,456	31,500	31,550	1,924	1,664
25,550	25,600	1,512	1,252	28,550	28,600	1,719	1,460	31,550	31,600	1,927	1,668
25,600	25,650	1,515	1,256	28,600	28,650	1,723	1,463	31,600	31,650	1,931	1,671
25,650	25,700	1,519	1,259	28,650	28,700	1,726	1,467	31,650	31,700	1,934	1,675
25,700	25,750	1,522	1,263	28,700	28,750	1,730	1,470	31,700	31,750	1,938	1,678
25,750	25,800	1,526	1,266	28,750	28,800	1,733	1,474	31,750	31,800	1,941	1,682
25,800	25,850	1,529	1,269	28,800	28,850	1,737	1,477	31,800	31,850	1,944	1,685
25,850	25,900	1,532	1,273	28,850	28,900	1,740	1,481	31,850	31,900	1,948	1,688
25,900	25,950	1,536	1,276	28,900	28,950	1,744	1,484	31,900	31,950	1,951	1,692
25,950	26,000	1,539	1,280	28,950	29,000	1,747	1,488	31,950	32,000	1,955	1,695
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,543	1,283	29,000	29,050	1,751	1,491	32,000	32,050	1,958	1,699
26,050	26,100	1,546	1,287	29,050	29,100	1,754	1,495	32,050	32,100	1,962	1,702
26,100	26,150	1,550	1,290	29,100	29,150	1,757	1,498	32,100	32,150	1,965	1,706
26,150	26,200	1,553	1,294	29,150	29,200	1,761	1,501	32,150	32,200	1,969	1,709
26,200	26,250	1,557	1,297	29,200	29,250	1,764	1,505	32,200	32,250	1,972	1,713
26,250	26,300	1,560	1,301	29,250	29,300	1,768	1,508	32,250	32,300	1,976	1,716
26,300	26,350	1,564	1,304	29,300	29,350	1,771	1,512	32,300	32,350	1,979	1,720
26,350	26,400	1,567	1,308	29,350	29,400	1,775	1,515	32,350	32,400	1,983	1,723
26,400	26,450	1,571	1,311	29,400	29,450	1,778	1,519	32,400	32,450	1,986	1,727
26,450	26,500	1,574	1,315	29,450	29,500	1,782	1,522	32,450	32,500	1,989	1,730
26,500	26,550	1,577	1,318	29,500	29,550	1,785	1,526	32,500	32,550	1,993	1,733
26,550	26,600	1,581	1,321	29,550	29,600	1,789	1,529	32,550	32,600	1,996	1,737
26,600	26,650	1,584	1,325	29,600	29,650	1,792	1,533	32,600	32,650	2,000	1,740
26,650	26,700	1,588	1,328	29,650	29,700	1,796	1,536	32,650	32,700	2,003	1,744
26,700	26,750	1,591	1,332	29,700	29,750	1,799	1,540	32,700	32,750	2,007	1,747
26,750	26,800	1,595	1,335	29,750	29,800	1,803	1,543	32,750	32,800	2,010	1,751
26,800	26,850	1,598	1,339	29,800	29,850	1,806	1,546	32,800	32,850	2,014	1,754
26,850	26,900	1,602	1,342	29,850	29,900	1,809	1,550	32,850	32,900	2,017	1,758
26,900	26,950	1,605	1,346	29,900	29,950	1,813	1,553	32,900	32,950	2,021	1,761
26,950	27,000	1,609	1,349	29,950	30,000	1,816	1,557	32,950	33,000	2,024	1,765

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	2,028	1,768	36,000	36,050	2,235	1,976	39,000	39,050	2,443	2,184
33,050	33,100	2,031	1,772	36,050	36,100	2,239	1,979	39,050	39,100	2,447	2,187
33,100	33,150	2,034	1,775	36,100	36,150	2,242	1,983	39,100	39,150	2,450	2,191
33,150	33,200	2,038	1,778	36,150	36,200	2,246	1,986	39,150	39,200	2,453	2,194
33,200	33,250	2,041	1,782	36,200	36,250	2,249	1,990	39,200	39,250	2,457	2,197
33,250	33,300	2,045	1,785	36,250	36,300	2,253	1,993	39,250	39,300	2,460	2,201
33,300	33,350	2,048	1,789	36,300	36,350	2,256	1,997	39,300	39,350	2,464	2,204
33,350	33,400	2,052	1,792	36,350	36,400	2,260	2,000	39,350	39,400	2,467	2,208
33,400	33,450	2,055	1,796	36,400	36,450	2,263	2,004	39,400	39,450	2,471	2,211
33,450	33,500	2,059	1,799	36,450	36,500	2,266	2,007	39,450	39,500	2,474	2,215
33,500	33,550	2,062	1,803	36,500	36,550	2,270	2,010	39,500	39,550	2,478	2,218
33,550	33,600	2,066	1,806	36,550	36,600	2,273	2,014	39,550	39,600	2,481	2,222
33,600	33,650	2,069	1,810	36,600	36,650	2,277	2,017	39,600	39,650	2,485	2,225
33,650	33,700	2,073	1,813	36,650	36,700	2,280	2,021	39,650	39,700	2,488	2,229
33,700	33,750	2,076	1,817	36,700	36,750	2,284	2,024	39,700	39,750	2,492	2,232
33,750	33,800	2,080	1,820	36,750	36,800	2,287	2,028	39,750	39,800	2,495	2,236
33,800	33,850	2,083	1,823	36,800	36,850	2,291	2,031	39,800	39,850	2,498	2,239
33,850	33,900	2,086	1,827	36,850	36,900	2,294	2,035	39,850	39,900	2,502	2,242
33,900	33,950	2,090	1,830	36,900	36,950	2,298	2,038	39,900	39,950	2,505	2,246
33,950	34,000	2,093	1,834	36,950	37,000	2,301	2,042	39,950	40,000	2,509	2,249
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,097	1,837	37,000	37,050	2,305	2,045	40,000	40,050	2,512	2,253
34,050	34,100	2,100	1,841	37,050	37,100	2,308	2,049	40,050	40,100	2,516	2,256
34,100	34,150	2,104	1,844	37,100	37,150	2,311	2,052	40,100	40,150	2,519	2,260
34,150	34,200	2,107	1,848	37,150	37,200	2,315	2,055	40,150	40,200	2,523	2,263
34,200	34,250	2,111	1,851	37,200	37,250	2,318	2,059	40,200	40,250	2,526	2,267
34,250	34,300	2,114	1,855	37,250	37,300	2,322	2,062	40,250	40,300	2,530	2,270
34,300	34,350	2,118	1,858	37,300	37,350	2,325	2,066	40,300	40,350	2,533	2,274
34,350	34,400	2,121	1,862	37,350	37,400	2,329	2,069	40,350	40,400	2,537	2,277
34,400	34,450	2,125	1,865	37,400	37,450	2,332	2,073	40,400	40,450	2,540	2,281
34,450	34,500	2,128	1,869	37,450	37,500	2,336	2,076	40,450	40,500	2,543	2,284
34,500	34,550	2,131	1,872	37,500	37,550	2,339	2,080	40,500	40,550	2,547	2,287
34,550	34,600	2,135	1,875	37,550	37,600	2,343	2,083	40,550	40,600	2,550	2,291
34,600	34,650	2,138	1,879	37,600	37,650	2,346	2,087	40,600	40,650	2,554	2,294
34,650	34,700	2,142	1,882	37,650	37,700	2,350	2,090	40,650	40,700	2,557	2,298
34,700	34,750	2,145	1,886	37,700	37,750	2,353	2,094	40,700	40,750	2,561	2,301
34,750	34,800	2,149	1,889	37,750	37,800	2,357	2,097	40,750	40,800	2,564	2,305
34,800	34,850	2,152	1,893	37,800	37,850	2,360	2,100	40,800	40,850	2,568	2,308
34,850	34,900	2,156	1,896	37,850	37,900	2,363	2,104	40,850	40,900	2,571	2,312
34,900	34,950	2,159	1,900	37,900	37,950	2,367	2,107	40,900	40,950	2,575	2,315
34,950	35,000	2,163	1,903	37,950	38,000	2,370	2,111	40,950	41,000	2,578	2,319
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,166	1,907	38,000	38,050	2,374	2,114	41,000	41,050	2,582	2,322
35,050	35,100	2,170	1,910	38,050	38,100	2,377	2,118	41,050	41,100	2,585	2,326
35,100	35,150	2,173	1,914	38,100	38,150	2,381	2,121	41,100	41,150	2,588	2,329
35,150	35,200	2,176	1,917	38,150	38,200	2,384	2,125	41,150	41,200	2,592	2,332
35,200	35,250	2,180	1,920	38,200	38,250	2,388	2,128	41,200	41,250	2,595	2,336
35,250	35,300	2,183	1,924	38,250	38,300	2,391	2,132	41,250	41,300	2,599	2,339
35,300	35,350	2,187	1,927	38,300	38,350	2,395	2,135	41,300	41,350	2,602	2,343
35,350	35,400	2,190	1,931	38,350	38,400	2,398	2,139	41,350	41,400	2,606	2,346
35,400	35,450	2,194	1,934	38,400	38,450	2,402	2,142	41,400	41,450	2,609	2,350
35,450	35,500	2,197	1,938	38,450	38,500	2,405	2,146	41,450	41,500	2,613	2,353
35,500	35,550	2,201	1,941	38,500	38,550	2,408	2,149	41,500	41,550	2,616	2,357
35,550	35,600	2,204	1,945	38,550	38,600	2,412	2,152	41,550	41,600	2,620	2,360
35,600	35,650	2,208	1,948	38,600	38,650	2,415	2,156	41,600	41,650	2,623	2,364
35,650	35,700	2,211	1,952	38,650	38,700	2,419	2,159	41,650	41,700	2,627	2,367
35,700	35,750	2,215	1,955	38,700	38,750	2,422	2,163	41,700	41,750	2,630	2,371
35,750	35,800	2,218	1,959	38,750	38,800	2,426	2,166	41,750	41,800	2,634	2,374
35,800	35,850	2,221	1,962	38,800	38,850	2,429	2,170	41,800	41,850	2,637	2,377
35,850	35,900	2,225	1,965	38,850	38,900	2,433	2,173	41,850	41,900	2,640	2,381
35,900	35,950	2,228	1,969	38,900	38,950	2,436	2,177	41,900	41,950	2,644	2,384
35,950	36,000	2,232	1,972	38,950	39,000	2,440	2,180	41,950	42,000	2,647	2,388

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	2,651	2,391	45,000	45,050	2,859	2,599	48,000	48,050	3,066	2,807
42,050	42,100	2,654	2,395	45,050	45,100	2,862	2,603	48,050	48,100	3,070	2,810
42,100	42,150	2,658	2,398	45,100	45,150	2,865	2,606	48,100	48,150	3,073	2,814
42,150	42,200	2,661	2,402	45,150	45,200	2,869	2,609	48,150	48,200	3,077	2,817
42,200	42,250	2,665	2,405	45,200	45,250	2,872	2,613	48,200	48,250	3,080	2,821
42,250	42,300	2,668	2,409	45,250	45,300	2,876	2,616	48,250	48,300	3,084	2,824
42,300	42,350	2,672	2,412	45,300	45,350	2,879	2,620	48,300	48,350	3,087	2,828
42,350	42,400	2,675	2,416	45,350	45,400	2,883	2,623	48,350	48,400	3,091	2,831
42,400	42,450	2,679	2,419	45,400	45,450	2,886	2,627	48,400	48,450	3,094	2,835
42,450	42,500	2,682	2,423	45,450	45,500	2,890	2,630	48,450	48,500	3,097	2,838
42,500	42,550	2,685	2,426	45,500	45,550	2,893	2,634	48,500	48,550	3,101	2,841
42,550	42,600	2,689	2,429	45,550	45,600	2,897	2,637	48,550	48,600	3,104	2,845
42,600	42,650	2,692	2,433	45,600	45,650	2,900	2,641	48,600	48,650	3,108	2,848
42,650	42,700	2,696	2,436	45,650	45,700	2,904	2,644	48,650	48,700	3,111	2,852
42,700	42,750	2,699	2,440	45,700	45,750	2,907	2,648	48,700	48,750	3,115	2,855
42,750	42,800	2,703	2,443	45,750	45,800	2,911	2,651	48,750	48,800	3,118	2,859
42,800	42,850	2,706	2,447	45,800	45,850	2,914	2,654	48,800	48,850	3,122	2,862
42,850	42,900	2,710	2,450	45,850	45,900	2,917	2,658	48,850	48,900	3,125	2,866
42,900	42,950	2,713	2,454	45,900	45,950	2,921	2,661	48,900	48,950	3,129	2,869
42,950	43,000	2,717	2,457	45,950	46,000	2,924	2,665	48,950	49,000	3,132	2,873
\$43,000				\$46,000				\$49,000			
43,000	43,050	2,720	2,461	46,000	46,050	2,928	2,668	49,000	49,050	3,136	2,876
43,050	43,100	2,724	2,464	46,050	46,100	2,931	2,672	49,050	49,100	3,139	2,880
43,100	43,150	2,727	2,468	46,100	46,150	2,935	2,675	49,100	49,150	3,142	2,883
43,150	43,200	2,730	2,471	46,150	46,200	2,938	2,679	49,150	49,200	3,146	2,886
43,200	43,250	2,734	2,474	46,200	46,250	2,942	2,682	49,200	49,250	3,149	2,890
43,250	43,300	2,737	2,478	46,250	46,300	2,945	2,686	49,250	49,300	3,153	2,893
43,300	43,350	2,741	2,481	46,300	46,350	2,949	2,689	49,300	49,350	3,156	2,897
43,350	43,400	2,744	2,485	46,350	46,400	2,952	2,693	49,350	49,400	3,160	2,900
43,400	43,450	2,748	2,488	46,400	46,450	2,956	2,696	49,400	49,450	3,163	2,904
43,450	43,500	2,751	2,492	46,450	46,500	2,959	2,700	49,450	49,500	3,167	2,907
43,500	43,550	2,755	2,495	46,500	46,550	2,962	2,703	49,500	49,550	3,170	2,911
43,550	43,600	2,758	2,499	46,550	46,600	2,966	2,706	49,550	49,600	3,174	2,914
43,600	43,650	2,762	2,502	46,600	46,650	2,969	2,710	49,600	49,650	3,177	2,918
43,650	43,700	2,765	2,506	46,650	46,700	2,973	2,713	49,650	49,700	3,181	2,921
43,700	43,750	2,769	2,509	46,700	46,750	2,976	2,717	49,700	49,750	3,184	2,925
43,750	43,800	2,772	2,513	46,750	46,800	2,980	2,720	49,750	49,800	3,188	2,928
43,800	43,850	2,775	2,516	46,800	46,850	2,983	2,724	49,800	49,850	3,191	2,931
43,850	43,900	2,779	2,519	46,850	46,900	2,987	2,727	49,850	49,900	3,194	2,935
43,900	43,950	2,782	2,523	46,900	46,950	2,990	2,731	49,900	49,950	3,198	2,938
43,950	44,000	2,786	2,526	46,950	47,000	2,994	2,734	49,950	50,000	3,201	2,942
\$44,000				\$47,000				\$50,000			
44,000	44,050	2,789	2,530	47,000	47,050	2,997	2,738	50,000	50,050	3,205	2,945
44,050	44,100	2,793	2,533	47,050	47,100	3,001	2,741	50,050	50,100	3,208	2,949
44,100	44,150	2,796	2,537	47,100	47,150	3,004	2,745	50,100	50,150	3,212	2,952
44,150	44,200	2,800	2,540	47,150	47,200	3,007	2,748	50,150	50,200	3,215	2,956
44,200	44,250	2,803	2,544	47,200	47,250	3,011	2,751	50,200	50,250	3,219	2,959
44,250	44,300	2,807	2,547	47,250	47,300	3,014	2,755	50,250	50,300	3,222	2,963
44,300	44,350	2,810	2,551	47,300	47,350	3,018	2,758	50,300	50,350	3,226	2,966
44,350	44,400	2,814	2,554	47,350	47,400	3,021	2,762	50,350	50,400	3,229	2,970
44,400	44,450	2,817	2,558	47,400	47,450	3,025	2,765	50,400	50,450	3,233	2,973
44,450	44,500	2,820	2,561	47,450	47,500	3,028	2,769	50,450	50,500	3,236	2,977
44,500	44,550	2,824	2,564	47,500	47,550	3,032	2,772	50,500	50,550	3,239	2,980
44,550	44,600	2,827	2,568	47,550	47,600	3,035	2,776	50,550	50,600	3,243	2,983
44,600	44,650	2,831	2,571	47,600	47,650	3,039	2,779	50,600	50,650	3,246	2,987
44,650	44,700	2,834	2,575	47,650	47,700	3,042	2,783	50,650	50,700	3,250	2,990
44,700	44,750	2,838	2,578	47,700	47,750	3,046	2,786	50,700	50,750	3,253	2,994
44,750	44,800	2,841	2,582	47,750	47,800	3,049	2,790	50,750	50,800	3,257	2,997
44,800	44,850	2,845	2,585	47,800	47,850	3,052	2,793	50,800	50,850	3,260	3,001
44,850	44,900	2,848	2,589	47,850	47,900	3,056	2,796	50,850	50,900	3,264	3,004
44,900	44,950	2,852	2,592	47,900	47,950	3,059	2,800	50,900	50,950	3,267	3,008
44,950	45,000	2,855	2,596	47,950	48,000	3,063	2,803	50,950	51,000	3,271	3,011

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	3,274	3,015	54,000	54,050	3,482	3,222	57,000	57,050	3,690	3,430
51,050	51,100	3,278	3,018	54,050	54,100	3,485	3,226	57,050	57,100	3,693	3,434
51,100	51,150	3,281	3,022	54,100	54,150	3,489	3,229	57,100	57,150	3,696	3,437
51,150	51,200	3,284	3,025	54,150	54,200	3,492	3,233	57,150	57,200	3,700	3,440
51,200	51,250	3,288	3,028	54,200	54,250	3,496	3,236	57,200	57,250	3,703	3,444
51,250	51,300	3,291	3,032	54,250	54,300	3,499	3,240	57,250	57,300	3,707	3,447
51,300	51,350	3,295	3,035	54,300	54,350	3,503	3,243	57,300	57,350	3,710	3,451
51,350	51,400	3,298	3,039	54,350	54,400	3,506	3,247	57,350	57,400	3,714	3,454
51,400	51,450	3,302	3,042	54,400	54,450	3,510	3,250	57,400	57,450	3,717	3,458
51,450	51,500	3,305	3,046	54,450	54,500	3,513	3,254	57,450	57,500	3,721	3,461
51,500	51,550	3,309	3,049	54,500	54,550	3,516	3,257	57,500	57,550	3,724	3,465
51,550	51,600	3,312	3,053	54,550	54,600	3,520	3,260	57,550	57,600	3,728	3,468
51,600	51,650	3,316	3,056	54,600	54,650	3,523	3,264	57,600	57,650	3,731	3,472
51,650	51,700	3,319	3,060	54,650	54,700	3,527	3,267	57,650	57,700	3,735	3,475
51,700	51,750	3,323	3,063	54,700	54,750	3,530	3,271	57,700	57,750	3,738	3,479
51,750	51,800	3,326	3,067	54,750	54,800	3,534	3,274	57,750	57,800	3,742	3,482
51,800	51,850	3,329	3,070	54,800	54,850	3,537	3,278	57,800	57,850	3,745	3,485
51,850	51,900	3,333	3,073	54,850	54,900	3,541	3,281	57,850	57,900	3,748	3,489
51,900	51,950	3,336	3,077	54,900	54,950	3,544	3,285	57,900	57,950	3,752	3,492
51,950	52,000	3,340	3,080	54,950	55,000	3,548	3,288	57,950	58,000	3,755	3,496
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,343	3,084	55,000	55,050	3,551	3,292	58,000	58,050	3,759	3,499
52,050	52,100	3,347	3,087	55,050	55,100	3,555	3,295	58,050	58,100	3,762	3,503
52,100	52,150	3,350	3,091	55,100	55,150	3,558	3,299	58,100	58,150	3,766	3,506
52,150	52,200	3,354	3,094	55,150	55,200	3,561	3,302	58,150	58,200	3,769	3,510
52,200	52,250	3,357	3,098	55,200	55,250	3,565	3,305	58,200	58,250	3,773	3,513
52,250	52,300	3,361	3,101	55,250	55,300	3,568	3,309	58,250	58,300	3,776	3,517
52,300	52,350	3,364	3,105	55,300	55,350	3,572	3,312	58,300	58,350	3,780	3,520
52,350	52,400	3,368	3,108	55,350	55,400	3,575	3,316	58,350	58,400	3,783	3,524
52,400	52,450	3,371	3,112	55,400	55,450	3,579	3,319	58,400	58,450	3,787	3,527
52,450	52,500	3,374	3,115	55,450	55,500	3,582	3,323	58,450	58,500	3,790	3,531
52,500	52,550	3,378	3,118	55,500	55,550	3,586	3,326	58,500	58,550	3,793	3,534
52,550	52,600	3,381	3,122	55,550	55,600	3,589	3,330	58,550	58,600	3,797	3,537
52,600	52,650	3,385	3,125	55,600	55,650	3,593	3,333	58,600	58,650	3,800	3,541
52,650	52,700	3,388	3,129	55,650	55,700	3,596	3,337	58,650	58,700	3,804	3,544
52,700	52,750	3,392	3,132	55,700	55,750	3,600	3,340	58,700	58,750	3,807	3,548
52,750	52,800	3,395	3,136	55,750	55,800	3,603	3,344	58,750	58,800	3,811	3,551
52,800	52,850	3,399	3,139	55,800	55,850	3,606	3,347	58,800	58,850	3,814	3,555
52,850	52,900	3,402	3,143	55,850	55,900	3,610	3,350	58,850	58,900	3,818	3,558
52,900	52,950	3,406	3,146	55,900	55,950	3,613	3,354	58,900	58,950	3,821	3,562
52,950	53,000	3,409	3,150	55,950	56,000	3,617	3,357	58,950	59,000	3,825	3,565
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,413	3,153	56,000	56,050	3,620	3,361	59,000	59,050	3,828	3,569
53,050	53,100	3,416	3,157	56,050	56,100	3,624	3,364	59,050	59,100	3,832	3,572
53,100	53,150	3,419	3,160	56,100	56,150	3,627	3,368	59,100	59,150	3,835	3,576
53,150	53,200	3,423	3,163	56,150	56,200	3,631	3,371	59,150	59,200	3,838	3,579
53,200	53,250	3,426	3,167	56,200	56,250	3,634	3,375	59,200	59,250	3,842	3,582
53,250	53,300	3,430	3,170	56,250	56,300	3,638	3,378	59,250	59,300	3,845	3,586
53,300	53,350	3,433	3,174	56,300	56,350	3,641	3,382	59,300	59,350	3,849	3,589
53,350	53,400	3,437	3,177	56,350	56,400	3,645	3,385	59,350	59,400	3,852	3,593
53,400	53,450	3,440	3,181	56,400	56,450	3,648	3,389	59,400	59,450	3,856	3,596
53,450	53,500	3,444	3,184	56,450	56,500	3,651	3,392	59,450	59,500	3,859	3,600
53,500	53,550	3,447	3,188	56,500	56,550	3,655	3,395	59,500	59,550	3,863	3,603
53,550	53,600	3,451	3,191	56,550	56,600	3,658	3,399	59,550	59,600	3,866	3,607
53,600	53,650	3,454	3,195	56,600	56,650	3,662	3,402	59,600	59,650	3,870	3,610
53,650	53,700	3,458	3,198	56,650	56,700	3,665	3,406	59,650	59,700	3,873	3,614
53,700	53,750	3,461	3,202	56,700	56,750	3,669	3,409	59,700	59,750	3,877	3,617
53,750	53,800	3,465	3,205	56,750	56,800	3,672	3,413	59,750	59,800	3,880	3,621
53,800	53,850	3,468	3,208	56,800	56,850	3,676	3,416	59,800	59,850	3,883	3,624
53,850	53,900	3,471	3,212	56,850	56,900	3,679	3,420	59,850	59,900	3,887	3,627
53,900	53,950	3,475	3,215	56,900	56,950	3,683	3,423	59,900	59,950	3,890	3,631
53,950	54,000	3,478	3,219	56,950	57,000	3,686	3,427	59,950	60,000	3,894	3,634

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	3,897	3,638	63,000	63,050	4,105	3,846	66,000	66,050	4,313	4,053
60,050	60,100	3,901	3,641	63,050	63,100	4,109	3,849	66,050	66,100	4,316	4,057
60,100	60,150	3,904	3,645	63,100	63,150	4,112	3,853	66,100	66,150	4,320	4,060
60,150	60,200	3,908	3,648	63,150	63,200	4,115	3,856	66,150	66,200	4,323	4,064
60,200	60,250	3,911	3,652	63,200	63,250	4,119	3,859	66,200	66,250	4,327	4,067
60,250	60,300	3,915	3,655	63,250	63,300	4,122	3,863	66,250	66,300	4,330	4,071
60,300	60,350	3,918	3,659	63,300	63,350	4,126	3,866	66,300	66,350	4,334	4,074
60,350	60,400	3,922	3,662	63,350	63,400	4,129	3,870	66,350	66,400	4,337	4,078
60,400	60,450	3,925	3,666	63,400	63,450	4,133	3,873	66,400	66,450	4,341	4,081
60,450	60,500	3,928	3,669	63,450	63,500	4,136	3,877	66,450	66,500	4,344	4,085
60,500	60,550	3,932	3,672	63,500	63,550	4,140	3,880	66,500	66,550	4,347	4,088
60,550	60,600	3,935	3,676	63,550	63,600	4,143	3,884	66,550	66,600	4,351	4,091
60,600	60,650	3,939	3,679	63,600	63,650	4,147	3,887	66,600	66,650	4,354	4,095
60,650	60,700	3,942	3,683	63,650	63,700	4,150	3,891	66,650	66,700	4,358	4,098
60,700	60,750	3,946	3,686	63,700	63,750	4,154	3,894	66,700	66,750	4,361	4,102
60,750	60,800	3,949	3,690	63,750	63,800	4,157	3,898	66,750	66,800	4,365	4,105
60,800	60,850	3,953	3,693	63,800	63,850	4,160	3,901	66,800	66,850	4,368	4,109
60,850	60,900	3,956	3,697	63,850	63,900	4,164	3,904	66,850	66,900	4,372	4,112
60,900	60,950	3,960	3,700	63,900	63,950	4,167	3,908	66,900	66,950	4,375	4,116
60,950	61,000	3,963	3,704	63,950	64,000	4,171	3,911	66,950	67,000	4,379	4,119
\$61,000				\$64,000				\$67,000			
61,000	61,050	3,967	3,707	64,000	64,050	4,174	3,915	67,000	67,050	4,382	4,123
61,050	61,100	3,970	3,711	64,050	64,100	4,178	3,918	67,050	67,100	4,386	4,126
61,100	61,150	3,973	3,714	64,100	64,150	4,181	3,922	67,100	67,150	4,389	4,130
61,150	61,200	3,977	3,717	64,150	64,200	4,185	3,925	67,150	67,200	4,392	4,133
61,200	61,250	3,980	3,721	64,200	64,250	4,188	3,929	67,200	67,250	4,396	4,136
61,250	61,300	3,984	3,724	64,250	64,300	4,192	3,932	67,250	67,300	4,399	4,140
61,300	61,350	3,987	3,728	64,300	64,350	4,195	3,936	67,300	67,350	4,403	4,143
61,350	61,400	3,991	3,731	64,350	64,400	4,199	3,939	67,350	67,400	4,406	4,147
61,400	61,450	3,994	3,735	64,400	64,450	4,202	3,943	67,400	67,450	4,410	4,150
61,450	61,500	3,998	3,738	64,450	64,500	4,205	3,946	67,450	67,500	4,413	4,154
61,500	61,550	4,001	3,742	64,500	64,550	4,209	3,949	67,500	67,550	4,417	4,157
61,550	61,600	4,005	3,745	64,550	64,600	4,212	3,953	67,550	67,600	4,420	4,161
61,600	61,650	4,008	3,749	64,600	64,650	4,216	3,956	67,600	67,650	4,424	4,164
61,650	61,700	4,012	3,752	64,650	64,700	4,219	3,960	67,650	67,700	4,427	4,168
61,700	61,750	4,015	3,756	64,700	64,750	4,223	3,963	67,700	67,750	4,431	4,171
61,750	61,800	4,019	3,759	64,750	64,800	4,226	3,967	67,750	67,800	4,434	4,175
61,800	61,850	4,022	3,762	64,800	64,850	4,230	3,970	67,800	67,850	4,437	4,178
61,850	61,900	4,025	3,766	64,850	64,900	4,233	3,974	67,850	67,900	4,441	4,181
61,900	61,950	4,029	3,769	64,900	64,950	4,237	3,977	67,900	67,950	4,444	4,185
61,950	62,000	4,032	3,773	64,950	65,000	4,240	3,981	67,950	68,000	4,448	4,188
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,036	3,776	65,000	65,050	4,244	3,984	68,000	68,050	4,451	4,192
62,050	62,100	4,039	3,780	65,050	65,100	4,247	3,988	68,050	68,100	4,455	4,195
62,100	62,150	4,043	3,783	65,100	65,150	4,250	3,991	68,100	68,150	4,458	4,199
62,150	62,200	4,046	3,787	65,150	65,200	4,254	3,994	68,150	68,200	4,462	4,202
62,200	62,250	4,050	3,790	65,200	65,250	4,257	3,998	68,200	68,250	4,465	4,206
62,250	62,300	4,053	3,794	65,250	65,300	4,261	4,001	68,250	68,300	4,469	4,209
62,300	62,350	4,057	3,797	65,300	65,350	4,264	4,005	68,300	68,350	4,472	4,213
62,350	62,400	4,060	3,801	65,350	65,400	4,268	4,008	68,350	68,400	4,476	4,216
62,400	62,450	4,064	3,804	65,400	65,450	4,271	4,012	68,400	68,450	4,479	4,220
62,450	62,500	4,067	3,808	65,450	65,500	4,275	4,015	68,450	68,500	4,482	4,223
62,500	62,550	4,070	3,811	65,500	65,550	4,278	4,019	68,500	68,550	4,486	4,226
62,550	62,600	4,074	3,814	65,550	65,600	4,282	4,022	68,550	68,600	4,489	4,230
62,600	62,650	4,077	3,818	65,600	65,650	4,285	4,026	68,600	68,650	4,493	4,233
62,650	62,700	4,081	3,821	65,650	65,700	4,289	4,029	68,650	68,700	4,496	4,237
62,700	62,750	4,084	3,825	65,700	65,750	4,292	4,033	68,700	68,750	4,500	4,240
62,750	62,800	4,088	3,828	65,750	65,800	4,296	4,036	68,750	68,800	4,503	4,244
62,800	62,850	4,091	3,832	65,800	65,850	4,299	4,039	68,800	68,850	4,507	4,247
62,850	62,900	4,095	3,835	65,850	65,900	4,302	4,043	68,850	68,900	4,510	4,251
62,900	62,950	4,098	3,839	65,900	65,950	4,306	4,046	68,900	68,950	4,514	4,254
62,950	63,000	4,102	3,842	65,950	66,000	4,309	4,050	68,950	69,000	4,517	4,258

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	4,521	4,261	72,000	72,050	4,728	4,469	75,000	75,050	4,936	4,677
69,050	69,100	4,524	4,265	72,050	72,100	4,732	4,472	75,050	75,100	4,940	4,680
69,100	69,150	4,527	4,268	72,100	72,150	4,735	4,476	75,100	75,150	4,943	4,684
69,150	69,200	4,531	4,271	72,150	72,200	4,739	4,479	75,150	75,200	4,946	4,687
69,200	69,250	4,534	4,275	72,200	72,250	4,742	4,483	75,200	75,250	4,950	4,690
69,250	69,300	4,538	4,278	72,250	72,300	4,746	4,486	75,250	75,300	4,953	4,694
69,300	69,350	4,541	4,282	72,300	72,350	4,749	4,490	75,300	75,350	4,957	4,697
69,350	69,400	4,545	4,285	72,350	72,400	4,753	4,493	75,350	75,400	4,960	4,701
69,400	69,450	4,548	4,289	72,400	72,450	4,756	4,497	75,400	75,450	4,964	4,704
69,450	69,500	4,552	4,292	72,450	72,500	4,759	4,500	75,450	75,500	4,967	4,708
69,500	69,550	4,555	4,296	72,500	72,550	4,763	4,503	75,500	75,550	4,971	4,711
69,550	69,600	4,559	4,299	72,550	72,600	4,766	4,507	75,550	75,600	4,974	4,715
69,600	69,650	4,562	4,303	72,600	72,650	4,770	4,510	75,600	75,650	4,978	4,718
69,650	69,700	4,566	4,306	72,650	72,700	4,773	4,514	75,650	75,700	4,981	4,722
69,700	69,750	4,569	4,310	72,700	72,750	4,777	4,517	75,700	75,750	4,985	4,725
69,750	69,800	4,573	4,313	72,750	72,800	4,780	4,521	75,750	75,800	4,988	4,729
69,800	69,850	4,576	4,316	72,800	72,850	4,784	4,524	75,800	75,850	4,991	4,732
69,850	69,900	4,579	4,320	72,850	72,900	4,787	4,528	75,850	75,900	4,995	4,735
69,900	69,950	4,583	4,323	72,900	72,950	4,791	4,531	75,900	75,950	4,998	4,739
69,950	70,000	4,586	4,327	72,950	73,000	4,794	4,535	75,950	76,000	5,002	4,742
\$70,000				\$73,000				\$76,000			
70,000	70,050	4,590	4,330	73,000	73,050	4,798	4,538	76,000	76,050	5,005	4,746
70,050	70,100	4,593	4,334	73,050	73,100	4,801	4,542	76,050	76,100	5,009	4,749
70,100	70,150	4,597	4,337	73,100	73,150	4,804	4,545	76,100	76,150	5,012	4,753
70,150	70,200	4,600	4,341	73,150	73,200	4,808	4,548	76,150	76,200	5,016	4,756
70,200	70,250	4,604	4,344	73,200	73,250	4,811	4,552	76,200	76,250	5,019	4,760
70,250	70,300	4,607	4,348	73,250	73,300	4,815	4,555	76,250	76,300	5,023	4,763
70,300	70,350	4,611	4,351	73,300	73,350	4,818	4,559	76,300	76,350	5,026	4,767
70,350	70,400	4,614	4,355	73,350	73,400	4,822	4,562	76,350	76,400	5,030	4,770
70,400	70,450	4,618	4,358	73,400	73,450	4,825	4,566	76,400	76,450	5,033	4,774
70,450	70,500	4,621	4,362	73,450	73,500	4,829	4,569	76,450	76,500	5,036	4,777
70,500	70,550	4,624	4,365	73,500	73,550	4,832	4,573	76,500	76,550	5,040	4,780
70,550	70,600	4,628	4,368	73,550	73,600	4,836	4,576	76,550	76,600	5,043	4,784
70,600	70,650	4,631	4,372	73,600	73,650	4,839	4,580	76,600	76,650	5,047	4,787
70,650	70,700	4,635	4,375	73,650	73,700	4,843	4,583	76,650	76,700	5,050	4,791
70,700	70,750	4,638	4,379	73,700	73,750	4,846	4,587	76,700	76,750	5,054	4,794
70,750	70,800	4,642	4,382	73,750	73,800	4,850	4,590	76,750	76,800	5,057	4,798
70,800	70,850	4,645	4,386	73,800	73,850	4,853	4,593	76,800	76,850	5,061	4,801
70,850	70,900	4,649	4,389	73,850	73,900	4,856	4,597	76,850	76,900	5,064	4,805
70,900	70,950	4,652	4,393	73,900	73,950	4,860	4,600	76,900	76,950	5,068	4,808
70,950	71,000	4,656	4,396	73,950	74,000	4,863	4,604	76,950	77,000	5,071	4,812
\$71,000				\$74,000				\$77,000			
71,000	71,050	4,659	4,400	74,000	74,050	4,867	4,607	77,000	77,050	5,075	4,815
71,050	71,100	4,663	4,403	74,050	74,100	4,870	4,611	77,050	77,100	5,078	4,819
71,100	71,150	4,666	4,407	74,100	74,150	4,874	4,614	77,100	77,150	5,081	4,822
71,150	71,200	4,669	4,410	74,150	74,200	4,877	4,618	77,150	77,200	5,085	4,825
71,200	71,250	4,673	4,413	74,200	74,250	4,881	4,621	77,200	77,250	5,088	4,829
71,250	71,300	4,676	4,417	74,250	74,300	4,884	4,625	77,250	77,300	5,092	4,832
71,300	71,350	4,680	4,420	74,300	74,350	4,888	4,628	77,300	77,350	5,095	4,836
71,350	71,400	4,683	4,424	74,350	74,400	4,891	4,632	77,350	77,400	5,099	4,839
71,400	71,450	4,687	4,427	74,400	74,450	4,895	4,635	77,400	77,450	5,102	4,843
71,450	71,500	4,690	4,431	74,450	74,500	4,898	4,639	77,450	77,500	5,106	4,846
71,500	71,550	4,694	4,434	74,500	74,550	4,901	4,642	77,500	77,550	5,109	4,850
71,550	71,600	4,697	4,438	74,550	74,600	4,905	4,645	77,550	77,600	5,113	4,853
71,600	71,650	4,701	4,441	74,600	74,650	4,908	4,649	77,600	77,650	5,116	4,857
71,650	71,700	4,704	4,445	74,650	74,700	4,912	4,652	77,650	77,700	5,120	4,860
71,700	71,750	4,708	4,448	74,700	74,750	4,915	4,656	77,700	77,750	5,123	4,864
71,750	71,800	4,711	4,452	74,750	74,800	4,919	4,659	77,750	77,800	5,127	4,867
71,800	71,850	4,714	4,455	74,800	74,850	4,922	4,663	77,800	77,850	5,130	4,870
71,850	71,900	4,718	4,458	74,850	74,900	4,926	4,666	77,850	77,900	5,133	4,874
71,900	71,950	4,721	4,462	74,900	74,950	4,929	4,670	77,900	77,950	5,137	4,877
71,950	72,000	4,725	4,465	74,950	75,000	4,933	4,673	77,950	78,000	5,140	4,881

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	5,144	4,884	81,000	81,050	5,352	5,092	84,000	84,050	5,559	5,300
78,050	78,100	5,147	4,888	81,050	81,100	5,355	5,096	84,050	84,100	5,563	5,303
78,100	78,150	5,151	4,891	81,100	81,150	5,358	5,099	84,100	84,150	5,566	5,307
78,150	78,200	5,154	4,895	81,150	81,200	5,362	5,102	84,150	84,200	5,570	5,310
78,200	78,250	5,158	4,898	81,200	81,250	5,365	5,106	84,200	84,250	5,573	5,314
78,250	78,300	5,161	4,902	81,250	81,300	5,369	5,109	84,250	84,300	5,577	5,317
78,300	78,350	5,165	4,905	81,300	81,350	5,372	5,113	84,300	84,350	5,580	5,321
78,350	78,400	5,168	4,909	81,350	81,400	5,376	5,116	84,350	84,400	5,584	5,324
78,400	78,450	5,172	4,912	81,400	81,450	5,379	5,120	84,400	84,450	5,587	5,328
78,450	78,500	5,175	4,916	81,450	81,500	5,383	5,123	84,450	84,500	5,590	5,331
78,500	78,550	5,178	4,919	81,500	81,550	5,386	5,127	84,500	84,550	5,594	5,334
78,550	78,600	5,182	4,922	81,550	81,600	5,390	5,130	84,550	84,600	5,597	5,338
78,600	78,650	5,185	4,926	81,600	81,650	5,393	5,134	84,600	84,650	5,601	5,341
78,650	78,700	5,189	4,929	81,650	81,700	5,397	5,137	84,650	84,700	5,604	5,345
78,700	78,750	5,192	4,933	81,700	81,750	5,400	5,141	84,700	84,750	5,608	5,348
78,750	78,800	5,196	4,936	81,750	81,800	5,404	5,144	84,750	84,800	5,611	5,352
78,800	78,850	5,199	4,940	81,800	81,850	5,407	5,147	84,800	84,850	5,615	5,355
78,850	78,900	5,203	4,943	81,850	81,900	5,410	5,151	84,850	84,900	5,618	5,359
78,900	78,950	5,206	4,947	81,900	81,950	5,414	5,154	84,900	84,950	5,622	5,362
78,950	79,000	5,210	4,950	81,950	82,000	5,417	5,158	84,950	85,000	5,625	5,366
\$79,000				\$82,000				\$85,000			
79,000	79,050	5,213	4,954	82,000	82,050	5,421	5,161	85,000	85,050	5,629	5,369
79,050	79,100	5,217	4,957	82,050	82,100	5,424	5,165	85,050	85,100	5,632	5,373
79,100	79,150	5,220	4,961	82,100	82,150	5,428	5,168	85,100	85,150	5,635	5,376
79,150	79,200	5,223	4,964	82,150	82,200	5,431	5,172	85,150	85,200	5,639	5,379
79,200	79,250	5,227	4,967	82,200	82,250	5,435	5,175	85,200	85,250	5,642	5,383
79,250	79,300	5,230	4,971	82,250	82,300	5,438	5,179	85,250	85,300	5,646	5,386
79,300	79,350	5,234	4,974	82,300	82,350	5,442	5,182	85,300	85,350	5,649	5,390
79,350	79,400	5,237	4,978	82,350	82,400	5,445	5,186	85,350	85,400	5,653	5,393
79,400	79,450	5,241	4,981	82,400	82,450	5,449	5,189	85,400	85,450	5,656	5,397
79,450	79,500	5,244	4,985	82,450	82,500	5,452	5,193	85,450	85,500	5,660	5,400
79,500	79,550	5,248	4,988	82,500	82,550	5,455	5,196	85,500	85,550	5,663	5,404
79,550	79,600	5,251	4,992	82,550	82,600	5,459	5,199	85,550	85,600	5,667	5,407
79,600	79,650	5,255	4,995	82,600	82,650	5,462	5,203	85,600	85,650	5,670	5,411
79,650	79,700	5,258	4,999	82,650	82,700	5,466	5,206	85,650	85,700	5,674	5,414
79,700	79,750	5,262	5,002	82,700	82,750	5,469	5,210	85,700	85,750	5,677	5,418
79,750	79,800	5,265	5,006	82,750	82,800	5,473	5,213	85,750	85,800	5,681	5,421
79,800	79,850	5,268	5,009	82,800	82,850	5,476	5,217	85,800	85,850	5,684	5,424
79,850	79,900	5,272	5,012	82,850	82,900	5,480	5,220	85,850	85,900	5,687	5,428
79,900	79,950	5,275	5,016	82,900	82,950	5,483	5,224	85,900	85,950	5,691	5,431
79,950	80,000	5,279	5,019	82,950	83,000	5,487	5,227	85,950	86,000	5,694	5,435
\$80,000				\$83,000				\$86,000			
80,000	80,050	5,282	5,023	83,000	83,050	5,490	5,231	86,000	86,050	5,698	5,438
80,050	80,100	5,286	5,026	83,050	83,100	5,494	5,234	86,050	86,100	5,701	5,442
80,100	80,150	5,289	5,030	83,100	83,150	5,497	5,238	86,100	86,150	5,705	5,445
80,150	80,200	5,293	5,033	83,150	83,200	5,500	5,241	86,150	86,200	5,708	5,449
80,200	80,250	5,296	5,037	83,200	83,250	5,504	5,244	86,200	86,250	5,712	5,452
80,250	80,300	5,300	5,040	83,250	83,300	5,507	5,248	86,250	86,300	5,715	5,456
80,300	80,350	5,303	5,044	83,300	83,350	5,511	5,251	86,300	86,350	5,719	5,459
80,350	80,400	5,307	5,047	83,350	83,400	5,514	5,255	86,350	86,400	5,722	5,463
80,400	80,450	5,310	5,051	83,400	83,450	5,518	5,258	86,400	86,450	5,726	5,466
80,450	80,500	5,313	5,054	83,450	83,500	5,521	5,262	86,450	86,500	5,729	5,470
80,500	80,550	5,317	5,057	83,500	83,550	5,525	5,265	86,500	86,550	5,732	5,473
80,550	80,600	5,320	5,061	83,550	83,600	5,528	5,269	86,550	86,600	5,736	5,476
80,600	80,650	5,324	5,064	83,600	83,650	5,532	5,272	86,600	86,650	5,739	5,480
80,650	80,700	5,327	5,068	83,650	83,700	5,535	5,276	86,650	86,700	5,743	5,483
80,700	80,750	5,331	5,071	83,700	83,750	5,539	5,279	86,700	86,750	5,746	5,487
80,750	80,800	5,334	5,075	83,750	83,800	5,542	5,283	86,750	86,800	5,750	5,490
80,800	80,850	5,338	5,078	83,800	83,850	5,545	5,286	86,800	86,850	5,753	5,494
80,850	80,900	5,341	5,082	83,850	83,900	5,549	5,289	86,850	86,900	5,757	5,497
80,900	80,950	5,345	5,085	83,900	83,950	5,552	5,293	86,900	86,950	5,760	5,501
80,950	81,000	5,348	5,089	83,950	84,000	5,556	5,296	86,950	87,000	5,764	5,504

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	5,767	5,508	90,000	90,050	5,975	5,715	93,000	93,050	6,183	5,923
87,050	87,100	5,771	5,511	90,050	90,100	5,978	5,719	93,050	93,100	6,186	5,927
87,100	87,150	5,774	5,515	90,100	90,150	5,982	5,722	93,100	93,150	6,189	5,930
87,150	87,200	5,777	5,518	90,150	90,200	5,985	5,726	93,150	93,200	6,193	5,933
87,200	87,250	5,781	5,521	90,200	90,250	5,989	5,729	93,200	93,250	6,196	5,937
87,250	87,300	5,784	5,525	90,250	90,300	5,992	5,733	93,250	93,300	6,200	5,940
87,300	87,350	5,788	5,528	90,300	90,350	5,996	5,736	93,300	93,350	6,203	5,944
87,350	87,400	5,791	5,532	90,350	90,400	5,999	5,740	93,350	93,400	6,207	5,947
87,400	87,450	5,795	5,535	90,400	90,450	6,003	5,743	93,400	93,450	6,210	5,951
87,450	87,500	5,798	5,539	90,450	90,500	6,006	5,747	93,450	93,500	6,214	5,954
87,500	87,550	5,802	5,542	90,500	90,550	6,009	5,750	93,500	93,550	6,217	5,958
87,550	87,600	5,805	5,546	90,550	90,600	6,013	5,753	93,550	93,600	6,221	5,961
87,600	87,650	5,809	5,549	90,600	90,650	6,016	5,757	93,600	93,650	6,224	5,965
87,650	87,700	5,812	5,553	90,650	90,700	6,020	5,760	93,650	93,700	6,228	5,968
87,700	87,750	5,816	5,556	90,700	90,750	6,023	5,764	93,700	93,750	6,231	5,972
87,750	87,800	5,819	5,560	90,750	90,800	6,027	5,767	93,750	93,800	6,235	5,975
87,800	87,850	5,822	5,563	90,800	90,850	6,030	5,771	93,800	93,850	6,238	5,978
87,850	87,900	5,826	5,566	90,850	90,900	6,034	5,774	93,850	93,900	6,241	5,982
87,900	87,950	5,829	5,570	90,900	90,950	6,037	5,778	93,900	93,950	6,245	5,985
87,950	88,000	5,833	5,573	90,950	91,000	6,041	5,781	93,950	94,000	6,248	5,989
\$88,000		Your tax is --		\$91,000		Your tax is --		\$94,000		Your tax is --	
88,000	88,050	5,836	5,577	91,000	91,050	6,044	5,785	94,000	94,050	6,252	5,992
88,050	88,100	5,840	5,580	91,050	91,100	6,048	5,788	94,050	94,100	6,255	5,996
88,100	88,150	5,843	5,584	91,100	91,150	6,051	5,792	94,100	94,150	6,259	5,999
88,150	88,200	5,847	5,587	91,150	91,200	6,054	5,795	94,150	94,200	6,262	6,003
88,200	88,250	5,850	5,591	91,200	91,250	6,058	5,798	94,200	94,250	6,266	6,006
88,250	88,300	5,854	5,594	91,250	91,300	6,061	5,802	94,250	94,300	6,269	6,010
88,300	88,350	5,857	5,598	91,300	91,350	6,065	5,805	94,300	94,350	6,273	6,013
88,350	88,400	5,861	5,601	91,350	91,400	6,068	5,809	94,350	94,400	6,276	6,017
88,400	88,450	5,864	5,605	91,400	91,450	6,072	5,812	94,400	94,450	6,280	6,020
88,450	88,500	5,867	5,608	91,450	91,500	6,075	5,816	94,450	94,500	6,283	6,024
88,500	88,550	5,871	5,611	91,500	91,550	6,079	5,819	94,500	94,550	6,286	6,027
88,550	88,600	5,874	5,615	91,550	91,600	6,082	5,823	94,550	94,600	6,290	6,030
88,600	88,650	5,878	5,618	91,600	91,650	6,086	5,826	94,600	94,650	6,293	6,034
88,650	88,700	5,881	5,622	91,650	91,700	6,089	5,830	94,650	94,700	6,297	6,037
88,700	88,750	5,885	5,625	91,700	91,750	6,093	5,833	94,700	94,750	6,300	6,041
88,750	88,800	5,888	5,629	91,750	91,800	6,096	5,837	94,750	94,800	6,304	6,044
88,800	88,850	5,892	5,632	91,800	91,850	6,099	5,840	94,800	94,850	6,307	6,048
88,850	88,900	5,895	5,636	91,850	91,900	6,103	5,843	94,850	94,900	6,311	6,051
88,900	88,950	5,899	5,639	91,900	91,950	6,106	5,847	94,900	94,950	6,314	6,055
88,950	89,000	5,902	5,643	91,950	92,000	6,110	5,850	94,950	95,000	6,318	6,058
\$89,000		Your tax is --		\$92,000		Your tax is --		\$95,000		Your tax is --	
89,000	89,050	5,906	5,646	92,000	92,050	6,113	5,854	95,000	95,050	6,321	6,062
89,050	89,100	5,909	5,650	92,050	92,100	6,117	5,857	95,050	95,100	6,325	6,065
89,100	89,150	5,912	5,653	92,100	92,150	6,120	5,861	95,100	95,150	6,328	6,069
89,150	89,200	5,916	5,656	92,150	92,200	6,124	5,864	95,150	95,200	6,331	6,072
89,200	89,250	5,919	5,660	92,200	92,250	6,127	5,868	95,200	95,250	6,335	6,075
89,250	89,300	5,923	5,663	92,250	92,300	6,131	5,871	95,250	95,300	6,338	6,079
89,300	89,350	5,926	5,667	92,300	92,350	6,134	5,875	95,300	95,350	6,342	6,082
89,350	89,400	5,930	5,670	92,350	92,400	6,138	5,878	95,350	95,400	6,345	6,086
89,400	89,450	5,933	5,674	92,400	92,450	6,141	5,882	95,400	95,450	6,349	6,089
89,450	89,500	5,937	5,677	92,450	92,500	6,144	5,885	95,450	95,500	6,352	6,093
89,500	89,550	5,940	5,681	92,500	92,550	6,148	5,888	95,500	95,550	6,356	6,096
89,550	89,600	5,944	5,684	92,550	92,600	6,151	5,892	95,550	95,600	6,359	6,100
89,600	89,650	5,947	5,688	92,600	92,650	6,155	5,895	95,600	95,650	6,363	6,103
89,650	89,700	5,951	5,691	92,650	92,700	6,158	5,899	95,650	95,700	6,366	6,107
89,700	89,750	5,954	5,695	92,700	92,750	6,162	5,902	95,700	95,750	6,370	6,110
89,750	89,800	5,958	5,698	92,750	92,800	6,165	5,906	95,750	95,800	6,373	6,114
89,800	89,850	5,961	5,701	92,800	92,850	6,169	5,909	95,800	95,850	6,376	6,117
89,850	89,900	5,964	5,705	92,850	92,900	6,172	5,913	95,850	95,900	6,380	6,120
89,900	89,950	5,968	5,708	92,900	92,950	6,176	5,916	95,900	95,950	6,383	6,124
89,950	90,000	5,971	5,712	92,950	93,000	6,179	5,920	95,950	96,000	6,387	6,127

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

Tax Tables continued

If Form 40, line 19, or Form 43, line 40		And your filing status is		If Form 40, line 19, or Form 43, line 40		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	6,390	6,131	98,000	98,050	6,529	6,269
96,050	96,100	6,394	6,134	98,050	98,100	6,532	6,273
96,100	96,150	6,397	6,138	98,100	98,150	6,536	6,276
96,150	96,200	6,401	6,141	98,150	98,200	6,539	6,280
96,200	96,250	6,404	6,145	98,200	98,250	6,543	6,283
96,250	96,300	6,408	6,148	98,250	98,300	6,546	6,287
96,300	96,350	6,411	6,152	98,300	98,350	6,550	6,290
96,350	96,400	6,415	6,155	98,350	98,400	6,553	6,294
96,400	96,450	6,418	6,159	98,400	98,450	6,557	6,297
96,450	96,500	6,421	6,162	98,450	98,500	6,560	6,301
96,500	96,550	6,425	6,165	98,500	98,550	6,563	6,304
96,550	96,600	6,428	6,169	98,550	98,600	6,567	6,307
96,600	96,650	6,432	6,172	98,600	98,650	6,570	6,311
96,650	96,700	6,435	6,176	98,650	98,700	6,574	6,314
96,700	96,750	6,439	6,179	98,700	98,750	6,577	6,318
96,750	96,800	6,442	6,183	98,750	98,800	6,581	6,321
96,800	96,850	6,446	6,186	98,800	98,850	6,584	6,325
96,850	96,900	6,449	6,190	98,850	98,900	6,588	6,328
96,900	96,950	6,453	6,193	98,900	98,950	6,591	6,332
96,950	97,000	6,456	6,197	98,950	99,000	6,595	6,335
\$97,000				\$99,000			
97,000	97,050	6,460	6,200	99,000	99,050	6,598	6,339
97,050	97,100	6,463	6,204	99,050	99,100	6,602	6,342
97,100	97,150	6,466	6,207	99,100	99,150	6,605	6,346
97,150	97,200	6,470	6,210	99,150	99,200	6,608	6,349
97,200	97,250	6,473	6,214	99,200	99,250	6,612	6,352
97,250	97,300	6,477	6,217	99,250	99,300	6,615	6,356
97,300	97,350	6,480	6,221	99,300	99,350	6,619	6,359
97,350	97,400	6,484	6,224	99,350	99,400	6,622	6,363
97,400	97,450	6,487	6,228	99,400	99,450	6,626	6,366
97,450	97,500	6,491	6,231	99,450	99,500	6,629	6,370
97,500	97,550	6,494	6,235	99,500	99,550	6,633	6,373
97,550	97,600	6,498	6,238	99,550	99,600	6,636	6,377
97,600	97,650	6,501	6,242	99,600	99,650	6,640	6,380
97,650	97,700	6,505	6,245	99,650	99,700	6,643	6,384
97,700	97,750	6,508	6,249	99,700	99,750	6,647	6,387
97,750	97,800	6,512	6,252	99,750	99,800	6,650	6,391
97,800	97,850	6,515	6,255	99,800	99,850	6,653	6,394
97,850	97,900	6,518	6,259	99,850	99,900	6,657	6,397
97,900	97,950	6,522	6,262	99,900	99,950	6,660	6,401
97,950	98,000	6,525	6,266	99,950	100,000	6,664	6,404

*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 \$6,665 plus 6.925% 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 \$6,406 plus 6.925% of the amount over \$100,000.

Enter the tax on Form 40, line 20, or Form 43, line 41.