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NATIONAL BUREAU OF ECONOMIC RESEARCH

state 40 RI

year 2001

filertype h

wagsal 49000

childcare 2000

deps 1

RI childcare credit is 25.5% of
Federal credit, but IncTaxCalc
seems to give 100%.

RI-1040 Rhode Island Resident Individual Income Tax Return

2001

Name and Address please print or type	First Name _____ Initial _____ Last Name _____	Your Social Security Number _____
	Spouse's First Name _____ Initial _____ Last Name _____	Spouse's Social Security Number _____
	Present Home Address (Number and Street, Including Apartment No. or Rural Route) _____	Daytime Telephone Number (____) _____
	City, Town or Post Office _____ State _____ Zip Code _____	City or Town of Legal Residence _____

Electoral Contribution \$5.00 (\$10.00 if a joint return) See instructions. NOTE: this will not increase your tax or reduce your refund. Check one Yes No If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the 1st box and fill in the name of the political party. If you wish it to be paid to a nonpartisan general account, check 2nd box. Nonpartisan general account

Filing Status Check only one box 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return 4 Head of Household (with qualifying person) 5 Qualifying widow(er) with dependent child

Income	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 33; 1040A, line 19; 1040EZ, line 4; Telefile item I.....	1.	49000
	2. Net modifications to Federal AGI (If no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 - (add net increases or subtract net decreases).....	3.	
	4. Federal deductions - Federal Form 1040, line 36; 1040A, line 22; 1040EZ, line 5; Telefile item J (first box).....	4.	6650
	5. Subtract line 4 from line 3.....	5.	
	6. Federal exemption amount - Federal Form 1040, line 38; 1040A, line 24; 1040EZ enter zero; Telefile item J (second box).....	6.	5800
	7. RI taxable income - subtract line 6 from line 5.....	7.	36550

Tax and Credits	8. RI income tax <input checked="" type="checkbox"/> RI Tax Table or RI Tax Rate Schedules <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J.....	8.	1408
	9. RI alternative minimum tax - Form RI-6251, page 4, line 10.....	9.	
	10. Total RI income tax - add lines 8 and 9.....	10.	

Attach Forms W-2 and 1099 here.	11. A. RI percentage of allowable Federal credits - from page 2, schedule II, line 34.....	11A.	102
	B. Other RI credits - indicate credit form numbers _____ attach forms.....	11B.	
	C. RI credit for income taxes paid to other states - from page 2, schedule III, Line 41.....	11C.	

Enclose, but do not attach any payment. Also, please use Form RI-1040V.	12. Total RI credits - add lines 11A, 11B, and 11C.....	12.	102
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	1306
	14. RI Use/Sales tax - page 4, schedule T-205P, line 31. (see instructions).....	14.	
	15. Total RI tax - add lines 13 and 14.....	15.	1306
	16. RI checkoff contributions - page 2, schedule IV, line 42G (contributions will reduce your refund or increase your balance due).....	16.	
17. Total RI tax and checkoff contributions - add lines 15 and 16.....	17.	1306	

Payments and Property Tax Relief Credit	18. A. RI 2001 income tax withheld (Please attach forms - W-2, 1099, etc.).....	18A.	
	B. 2001 estimated tax payments and amount applied from 2000 return.....	18B.	
	C. Property tax relief credit - from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. Other payments.....	18D.	
	E. Total payments and credits - add lines 18A, 18B, 18C, and 18D.....	18E.	

Check if extension is attached

Amount Due Refund	19. If line 17 is larger than line 18E, SUBTRACT line 18E from line 17. This is the amount you owe. Complete RI-1040V. Check <input checked="" type="checkbox"/> if Form RI-2210 is attached - enter interest due \$ _____ or enter zero.....	19.	
	20. If line 18E is larger than line 17, subtract line 17 from 18E. This is the amount you overpaid. Mail refund returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806.....	20.	
	21. Amount of overpayment to be refunded.....	21.	
22. Amount of overpayment to be applied to 2002 estimated tax.....	22.		

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2

1-2

SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

23. A. Modifications increasing Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation).....	23A.			
B. Other modifications increasing Federal AGI (see instructions - attach documentation).....	23B.			
C. Total modifications increasing Federal AGI - add lines 23A and 23B.....	23C.			
24. A. Modifications decreasing Federal AGI - income from obligations of the U.S. government included in Federal AGI but exempt from state income taxes (attach documentation).....	24A.			
B. Other modifications decreasing Federal AGI (see instructions - attach documentation).....	24B.			
C. Total modifications decreasing Federal AGI - add lines 24A and 24B (enter as a negative amount).....	24C.	()
25. Net modifications to Federal AGI - combine lines 23C and 24C (enter here and on page 1, line 2).....	25.			

SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax - page 1, line 10.....	26.		1408	
27. Foreign tax credit - Federal Form 1040, line 43.....	27.			
28. Credit for child and dependent care expenses - Federal Form 1040, line 44; 1040A, line 27.....	28.	400		
29. Credit for the elderly or the disabled - Federal Form 1040, line 45; 1040A, line 28.....	29.			
30. General business credit(s); mortgage interest credit; credit for prior year minimum tax; empowerment zone employment credit; qualified electric vehicle credit - Federal Form 1040, line 50.....	30.			
31. Federal earned income credit - Federal Form 1040, line 61a; 1040A, line 39a; 1040EZ, line 9a; Telefile item L (second box).....	31.			
32. Total - add lines 27, 28, 29, 30 and 31.....	32.			
33. Tentative allowable Federal credits - multiply line 32 by 25.5%.....	33.		102	
34. Maximum credit (line 26 or 33 whichever is smaller) - Enter here and on page 1, line 11A.....	34.		102	

SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

NOTE: Attach a signed copy of the other state return.

35. RI income tax - (page 1, line 10) less allowable Federal credits - (page 2, line 34).....	35.			
36. Adjusted Gross Income from other state. If more than one state - see instructions.....	36.			
37. Modified Federal AGI - page 1, line 3.....	37.			
38. Divide line 36 by line 37.....	38.			
39. Tentative credit - multiply line 35 by line 38.....	39.			
40. Tax due and paid to other state..... (see specific instructions)..... Insert name of state paid _____	40.			
41. Maximum tax credit (line 35, 39 or 40 whichever is the smallest) Enter here and on page 1, line 11C.....	41.			

SCHEDULE IV RI CHECKOFF CONTRIBUTIONS

NOTE: Contributions will increase your balance due or reduce your refund.

42. A. Drug Program account.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____	42A.			
B. Olympic Contribution \$1.00 (\$2.00 if a joint return)..... Yes <input type="checkbox"/> No <input type="checkbox"/>	42B.			
C. R.I. Organ Transplant Fund.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____	42C.			
D. R.I. Council on the Arts.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____	42D.			
E. R.I. Nongame Wildlife Appropriation.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____	42E.			
F. Childhood Disease Victims' Fund.....\$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other <input type="checkbox"/> \$ _____	42F.			
G. Total Contributions - add lines 42A, 42B, 42C, 42D, 42E and 42F - Enter here and on page 1, line 16.....	42G.			

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature	Date	Spouse's Signature	Date
If you do not need forms mailed to you next year, check box. <input checked="" type="checkbox"/>		May the Division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
PAID PREPARER'S SIGNATURE & ADDRESS		SSN, PTIN or EIN	Telephone Number

NBER

NATIONAL BUREAU OF ECONOMIC RESEARCH

state RI (40)
year 2007
wfiletype h
depts 1
wagsal1 16000

RI allows 25% of federal EIC
as non-refundable and 15% as
refundable.

RI-1040 RHODE ISLAND RESIDENT INDIVIDUAL INCOME TAX RETURN

2007

NAME AND ADDRESS <div style="border: 1px solid black; border-radius: 10px; padding: 2px;">please print or type</div>	First Name	Initial	Last Name	Your Social Security Number
	Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
	Present Home Address (Number and street, including apartment number or rural route)			Daytime Telephone Number ()
	City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

ELECTORAL CONTRIBUTION If you want \$5.00 (\$10.00 if a joint return) to go to this fund, check here. (See instructions. This will not increase your tax or reduce your refund.) Yes

If you wish the 1st \$2.00 (\$4.00 if a joint return) to be paid to a specific party, check the box and fill in the name of the political party. Otherwise, it will be paid to a nonpartisan general account.

FILING STATUS Check only one box

1 Single 2 Married filing jointly 3 Married filing separately 4 Head of Household 5 Qualifying widow(er)

INCOME, TAX AND CREDITS	1. Federal AGI (Adjusted Gross Income) - Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4.....	1.	16 000
	2. Net modifications to Federal AGI (if no modifications, enter zero on this line) - Page 2, Schedule I, Line 25.....	2.	
	3. Modified Federal AGI - combine lines 1 and 2 (add net increases or subtract net decreases).....	3.	16 000
	4. Deductions - RI standard deduction (left margin) or amount from Federal Schedule A, line 29, whichever is greater. If you itemize and line 3 is over \$156,400 (\$78,200 if married filing separate) see itemized deduction schedule on page 4.....	4.	7 850
	5. Subtract line 4 from line 3.....	5.	8 150
	6. Exemptions - Enter federal exemptions in box then multiply by \$3,400 and enter result in 6. If line 3 is over \$117,300, see worksheet on page 1-4 for exemption amount..... <input type="checkbox"/> X \$3,400 =	6.	6 800
	7. RI TAXABLE INCOME - subtract line 6 from line 5.....	7.	1 350
	8. A. RI income tax <input checked="" type="checkbox"/> RI Tax Table or Tax Computation Worksheet <input type="checkbox"/> RI Schedule CGW <input type="checkbox"/> RI Schedule D <input type="checkbox"/> RI Schedule J <input type="checkbox"/> RI-8615	8A.	51
	B. Other RI taxes from page 3, RI Schedule OT, line 14.....	8B.	
	9. RI alternative minimum tax from RI-6251, line 14.....	9.	
	10. Total RI income tax - add lines 8A, 8B and 9.....	10.	51
	11. A. RI percentage of allowable Federal credits from page 2, schedule II, line 34.....	11A.	
	B. Other RI credits - indicate credit form number(s) _____ attach forms.....	11B.	
	C. RI credit for income taxes paid to other states from page 2, schedule III, line 41.....	11C.	
	12. Total RI credits - add lines 11A, 11B and 11C.....	12.	
	13. RI income tax after credits - subtract line 12 from line 10 (not less than zero).....	13.	51
	14. Alternative Flat Tax from page 3, schedule FT, line 26.....	14.	
15. Rhode Island tax - enter the smaller of line 13 or line 14..... <input type="checkbox"/> Check box if Alternative Flat Tax method is used..	15.		
16. RI checkoff contributions from page 3, schedule IV, line 8 (contributions reduce your refund or increase your balance due).....	16.		
17. TOTAL RI TAX AND CHECKOFF CONTRIBUTIONS add lines 15 and 16 and USE/SALES tax due \$ _____ (see instructions).....	17.	51	

PAYMENTS AND PROPERTY TAX RELIEF CREDIT	18. A. RI 2007 income tax withheld (please attach forms W-2, 1099, etc.).....	18A.	
	B. 2007 estimated tax payments and amount applied from 2006 return.....	18B.	
	C. Property tax relief credit from RI-1040H, line 15 or 22 (attach form RI-1040H).....	18C.	
	D. RI earned income credit from page 2, RI Schedule EIC, line 50.....	18D.	
	E. RI Residential Lead Paint Credit from RI-6238, line 7.....	18E.	
	F. Other payments.....	18F.	
	G. TOTAL PAYMENTS AND CREDITS - add lines 18A, 18B, 18C, 18D, 18E and 18F.....	18G.	

AMOUNT DUE	19. If line 17 is LARGER than line 18G, Subtract line 18G from 17. YOU OWE THIS AMOUNT. Complete RI-1040V. Check <input checked="" type="checkbox"/> if RI-2210 or RI-2210A is attached - enter interest due \$ _____ or enter zero..... ☹️	19.	
	20. If line 18G is LARGER than 17, subtract line 17 from 18G. THIS IS THE AMOUNT YOU OVERPAID. ☺️	20.	
	21. Amount of overpayment to be refunded.....	21.	
22. Amount of overpayment to be applied to 2008 estimated tax.....	22.		

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2
mail returns to: The RI Division of Taxation - One Capitol Hill - Providence, RI 02908-5806

Handwritten signature/initials

RI SCHEDULE I RI MODIFICATIONS TO FEDERAL AGI

23. A. Modifications INCREASING Federal AGI - income from obligations of any state or its political subdivisions, other than RI (attach documentation)..... 23A.
B. Other modifications INCREASING Federal AGI (see instructions - attach documentation)..... 23B.
C. Total modifications INCREASING Federal AGI - add lines 23A and 23B..... 23C.
24. A. Modifications DECREASING Federal AGI - income from obligations of the US government included in Federal AGI but exempt from state income taxes (attach documentation)..... 24A.
B. Other modifications DECREASING Federal AGI (see instructions - attach documentation)..... 24B.
C. Total modifications DECREASING Federal AGI - add lines 24A and 24B (Enter as a negative amount)..... 24C. ()
NET MODIFICATIONS TO FEDERAL AGI - combine lines 23C and 24C (enter here and on page 1, line 2)..... 25.

RI SCHEDULE II ALLOWABLE FEDERAL CREDITS

26. RI income tax from page 1, line 10..... 26.
27. Foreign tax credit from Federal Form 1040, line 51..... 27.
28. Credit for child and dependent care expenses from Federal Form 1040, line 47 or 1040A, line 29..... 28.
29. Credit for the elderly or the disabled from Federal Form 1040, line 48 or 1040A, line 30..... 29.
30. Federal mortgage interest credit from Federal Form 8396, line 11 30.
31. A. Federal adoption credit for Rhode Island DCYF adoptions from Federal Form 8839, line 18..... 31A.
B. Other federal credits (see instructions for credits) from Federal Form 1040, lines 55 and 70..... 31B.
32. Total - add lines 27, 28, 29, 30, 31A and 31B..... 32.
33. Tentative allowable federal credits - multiply line 32 by 25% (.25)..... 33.
34. MAXIMUM CREDIT - (line 26 or 33 whichever is SMALLER) - Enter here and on page 1, line 11A..... 34.

RI SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE NOTE: Attach signed copy of the other state return.

35. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34)..... 35.
36. Income derived from other state. If more than one state - see instructions..... 36.
37. Modified federal AGI - page 1, line 3..... 37.
38. Divide line 36 by line 37..... 38.
39. Tentative credit - multiply line 35 by line 38..... 39.
40. Tax due and paid to other state (see specific instructions) Insert name of state paid 40.
41. MAXIMUM TAX CREDIT (line 35, 39 or 40, whichever is the SMALLEST) Enter here and on page 1, line 11C..... 41.

RI SCHEDULE EIC RHODE ISLAND EARNED INCOME CREDIT

42. Rhode Island income tax from RI-1040, page 1, line 13..... 42. 51
43. Federal earned income credit from Federal Form 1040, line 66a; 1040A, line 40a or 1040EZ, line 8a..... 43. 2751
44. Rhode Island percentage..... 44. 25%
45. Multiply line 43 by line 44..... 45. 688
46. Enter the SMALLER of line 42 or line 45..... 46. 51
47. Subtract line 46 from line 45 (if zero or less, enter the amount from line 46 on line 50. Otherwise, continue to line 48)..... 47. 637
48. Refundable percentage..... 48. 15%
49. RI refundable earned income credit - multiply line 47 by line 48..... 49. 95
50. TOTAL RI EARNED INCOME CREDIT - add line 46 and line 49. Enter here and on RI-1040, line 18D..... 50. 146

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature Date Spouse's Signature Date
If you do not need forms mailed to you next year, check box. May the division contact your preparer about this return?
Paid preparer's signature and address SSN, PTIN or EIN Telephone number

Handwritten signature and date: 2-3

NBER

NATIONAL BUREAU OF ECONOMIC RESEARCH

year 2000

state VT

filer type h

wagesall 16000

depts 1

IncTaxCalc doesn't allow refundable EIC,
but we think it is refundable.

child tax credit)

- Line 28 Credit for Elderly or Disabled

If you filed **Federal Form 1040EZ**: Enter the Federal tax shown on Line 10

If you filed **Federal Telefile**: Enter the Federal tax shown on Line K of the Federal telefile worksheet.

Line 2 Vermont Tax Multiply Line 1 by 24%

Line 3 Income Adjustment Enter 100.00% if you are not filing Form IN-113. This means your Vermont tax on Line 4 will be the same as on Line 2. You complete Form IN-113 to adjust to less than 100.00% if:

- You were a non-resident or part-year resident in 2000
- You received interest on U.S. government obligations and chose not to recompute your Federal income tax for Vermont tax purposes
- You received exempt income as defined under Vermont Income of Residents on page 6
- You claimed Targeted Jobs Credit on your Federal income tax return

Line 4 Adjusted Tax Multiply Line 2 by the percentage on Line 3. If Line 3 is 100.00%, Line 4 will be the same as Line 2.

Line 5 Allowable Tax Credits Enter the sum of amounts on Form IN-112, Schedule B, Line 6 and Schedule D, Line 13.

Line 6 Tax After Credits Subtract Line 5 from Line 4. If the result is less than zero, enter 0.

Line 7 Act 60 Prebate Repayment Enter the amount from Line 16 of Form HS-133 or 134 or Line 12 of Form HS-135. If repaying the entire 2000 prebate, use Form HS-137.

Line 8 Use Tax Use this line to pay tax on taxable items you purchased in 2000 on which you did not pay the Vermont sales tax. Multiply the purchase amount by 5% and enter that amount here. This line is for individuals who bought \$2,000 or less of items for personal use but did not pay sales tax. **Use tax** is due when you buy items in a state without a sales tax, or purchase from a mail order company, or a Vermont vendor did not collect the sales tax. Examples of items: appliances, computer hardware and software, automotive parts, books, and magazine subscriptions. Articles of clothing costing \$110 or less are not taxable. **NOTE:** If you buy an airplane, boat, ATV or snowmobile and did not pay sales tax, you need to file Form SU-452 to pay the tax. Call (802) 828-2551 if you have questions.

Line 9 Total Tax Due Add Line 6 through 8 and enter result here.

Section 4 Total Tax and Contributions Due

Line 10 Vermont Contributions

Vermont Nongame Wildlife Fund Contribution Enter the amount you wish to contribute to this fund. Your refund will be reduced, or a payment increased, by this amount.

The Nongame Wildlife Fund was created to preserve Vermont's natural wildlife heritage for ourselves and our culture. Many species benefit from your gift, including loons, songbirds, frogs, turtles, bald eagles, butterflies and peregrine falcons.

This is a convenient way to select wildlife for charitable giving. Enter the dollar amount you'd like to give. This gift is deductible on next year's Federal tax return as a charitable contribution. Thank you for caring and giving a "voice" to many of Vermont's rarest creatures.

To receive a loon decal and annual newsletter featuring projects sponsored by the Nongame Wildlife Fund, contact: Nongame and Natural

Heritage Program, Vermont Fish & Wildlife Department, 103 South Main Street, Waterbury, VT 05671-0501 or call (802) 241-3716.

Vermont Children's Trust Fund (VCTF) Contribution Enter the amount you wish to contribute to this fund. Your refund will be reduced, or a payment increased, by this amount.

Invest in Vermont's most valuable human resource - our children. VCTF funds prevention programs include parenting education classes, child sexual abuse prevention workshops, elementary after-school programs, teen community services programs, and conflict resolution training.

A contribution to VCTF supports programs that work toward reducing problem behavior among children and youth such as juvenile delinquency, child abuse, and substance abuse. VCTF programs create homes where children thrive. Programs are voluntary and open to the general public.

The fund is administered by the Children and Family Council for Prevention Programs. VCTF funds are granted to local community programs throughout Vermont. Your contribution will make it possible for more communities to receive grants to these programs. Invest in our children today!

The Vermont Children's Trust Fund helps with private fundraising and promotion for the fund. To receive information on programs funded by your gift, write to VCTF, 53 Timber Lane, So. Burlington, VT 05403 or call 1-888-475-KIDS.

Vermont Campaign Fund Contribution Enter the amount you wish to contribute to this fund. Your refund will be reduced, or a payment increased, by this amount.

This fund makes campaign finance grants to candidates for governor and lieutenant governor. It is administered by the State Treasurer. In addition to contributions, the fund receives money from a portion of the fees for corporate and annual reports, and any penalties or fines for violations of campaign finance laws. For more information, write to Secretary of State, 109 State Street, Montpelier, VT 05609-1103 or call (802) 828-2363.

Line 11 Total Tax and Contributions Due Add Line 9 and 10 and enter result here.

Section 5 Payments

Line 12 Vermont Tax Withheld Enter the amount of Vermont taxes withheld from payments. The state copy of W-2, 1099 or other payment statement must be included to verify this amount. Failure to provide the payment statement will delay processing your return.

Line 13 Other Payments Enter the amount from Section 8, Line 7 here.

Section 6 Balance

Line 15 Overpayment If Line 11 is smaller than Line 14, you have a refund. Subtract Line 11 from Line 14 and enter result here.

Line 16 Credit to 2001 Estimated Tax Enter the amount of your refund you want credited toward your 2001 income tax. Your refund will be reduced by this amount. If you receive a 1099-G statement, the 2000 refund amount shown is Line 15.

Line 17 Refund Subtract Line 16 from Line 15 and enter result here. This is the full amount of your refund. You will receive a separate check for income tax refund, Act 60 benefit or Renter Rebate portions.

Line 18 Balance Due If Line 11 is more than Line 14, you owe tax. Subtract Line 14 from Line 11. **Note:** This amount includes any repayment of Act 60 prebate. Make check or money order payable to Vermont Department of Taxes. If you are unable to pay all your taxes and want to request a payment plan, see page 5.

Section 8 Other Payments

Line 1 Vermont Real Estate Withholding If you sold real estate in Vermont during 2000 and the buyer withheld Vermont income tax from the sales price, enter the amount withheld here. Include a copy of the first two pages of your Federal income tax form and any Federal schedule that documents the income or loss from the Vermont sale.

For installment sales: You must report the balance of your gain to Vermont on future returns or elect to pay Vermont 6% tax on the gain in the year of the sale. If you choose the 6% tax, include a letter with the return asking for the "6% Tax Elect Out for Vermont Purposes" and attach a copy of Federal Form 6252. Do not include the income from the sale on Form IN-113, Line 7. Call (802) 828-2776 if you need assistance completing this portion of the Vermont return.

Line 2 Non-Resident Partner, Member or Shareholder Payment from Form WH-435 Enter the amount on this line for payments made on your behalf by a partnership, limited liability company or S corporation towards 2000 Vermont income tax. If the payments exceed your Vermont income tax liability, you may be entitled to a refund. Title 32 VSA §§5914 and 5920 allow the entity, at its option, to recover any excess payment from you. Call (802) 828-5723 if you need information on WH-435 payments.

Line 3 Estimated Tax Payment or Payment with Extension Enter the amount of 2000 Vermont estimated taxes you paid and/or the amount paid with 2000 Vermont Form IN-151, Extension of Time to File. Remember to include the amount entered on Line 16 of your 1999 Vermont income tax return. Unless you received a notice of change from the Department, the amount you entered on Line 16 last year was credited as a 2000 estimated tax payment.

Line 4 Renter Rebate (FOR RESIDENTS ONLY) Enter the Renter Rebate amount from Form PR-141, Line 7. You must attach completed Forms PR-141, HI-144 and LC-142. See instructions at page 46 and 56 for more information.

Line 5 Act 60 Property Tax Benefit (FOR RESIDENTS ONLY) Enter the Act 60 Property Tax Benefit from Form HS-133 or 134, Line 15; or Form HS-135, Line 11. You must attach completed HS form, Form HI-144, and a copy of the 2000/2001 property tax bill. Forms HS-136 and/or LC-142 may also be required. *Note:* The homeowner property tax rebate is included in this amount.

Line 6 Earned Income Credit Enter the amount from Form IN-112, Schedule C. Use Line 2 for full-year Vermont resident and Line 9 for part-year resident. You must attach a completed Form IN-112, Schedule C. See page 10 for information on Vermont Earned Income Tax Credit.

Line 7 Total Payments Add Lines 1 through 6 and enter result here. Bring this amount to Side 1, Section 5, Line 13.

Section 9 Signature Section

Signature Sign your return in the space provided. If you are married filing jointly, both you and your spouse must sign the return.

Date Write the date you (and your spouse if filing married jointly) signed the return.

Occupation Please enter your occupation and, if married filing jointly, your spouse's occupation.

Telephone Number Please enter a telephone number where you or your spouse can be reached.

Disclosure Authorization If you wish to give the Department authorization to discuss your 2000 Vermont income tax return with your paid tax preparer, check this box.

Paid Preparer If you paid someone to prepare this return, the preparer must also sign and date the return. The preparer must indicate his/her social security number or PTIN, and if employed by a business, include the FEIN of the business.

FORM IN-112 MUNICIPAL BOND INCOME AND ALLOWABLE TAX CREDITS

Print your name and social security number on this form. Use blue or black ink to make all entries.

Schedule A Taxable Municipal Bond Income

Supporting Documents Required: Pages 1 and 2 of actual Federal income tax return, recomputed Federal income tax return, and any affected Federal schedules, original and recomputed.

If you have interest and dividend income from municipal bonds, you must complete Form IN-112, Schedule A. Attach the completed form to your Vermont income tax return, even if no adjustment resulted.

Interest and dividend income from non-Vermont municipal bonds is taxable. If you receive interest income from a mutual fund that has only a portion of its assets invested in Vermont municipal bonds, the income may not be attributable to the fund's Vermont bonds and is taxable.

To determine the Vermont income tax due on non-Vermont taxable municipal bond income, add the taxable municipal bond income to your Federal adjusted gross income and change any Federal schedules affected by the new adjusted gross income amount. For Vermont purposes only, recompute your Federal income tax using the new Federal adjusted gross income amount.

Line 1 Enter your total interest and dividend income received from all state and local obligations that were exempted from Federal tax.

Line 2 Enter the interest and dividend income from Vermont obligations only. This may be paid directly to you or through a mutual fund or other legal entity that invests in Vermont obligations. A Vermont obligation is from the State of Vermont, Vermont municipalities, and Vermont political subdivisions.

Line 3 Subtract Line 2 from Line 1. The result cannot be less than zero. This is the amount of interest and dividend income taxable in Vermont.

Schedule B Credit For Taxes Paid To Another State or Canadian Province

Supporting Documents Required: Copy of 2000 tax return filed in the other state. For Canadian Province credit, copy of 2000 provincial tax return filed, copy of Federal Form 1116 (Foreign Tax Credit), and Revenue Canada income tax return (if filed)

A credit may be allowed against Vermont 2000 income tax for income tax paid to another state or Canadian province in the same income tax year. The credit does not include city or county taxes. Credit for Canadian provincial income tax is limited to the portion **not used** as a foreign tax credit on Federal Form 1040. The credit is for income tax paid and not the amount withheld by that state or province.

If income tax was paid in more than one state or province, you must do a separate computation for each state or province. Attach a copy of each schedule completed. Enter the amount of the combined credit on Form IN-111, Section 3, Line 5. Convert amounts on Canadian returns to U. S. dollars.

Line 1 Enter your adjusted gross income from sources outside Vermont in 2000. Include only income that is taxed by Vermont and also taxed by another state or Canadian province. This will be different from your taxable income amount.

Line 2 Enter the adjusted gross income from your Federal income tax return. See instructions on page 7 for Federal lines to use. *Note:* If you recomputed

2000 VT Income Tax Return

DUE DATE: April 17, 2001
PRINT in BLUE or BLACK INK



CHECK HERE if Fiscal Year Filer from _____ to _____

1 Taxpayer's Last Name	First Name	Initial
Spouse's Last Name	First Name	Initial
Mailing Address (Number and Street, including Rural Route)		
City, Town, or Post Office	State	Zip Code
Check here if taxpayer died during 2000 <input type="checkbox"/>		
Check here if spouse died during 2000 <input type="checkbox"/>		

Check here if name or address has changed

Taxpayer's Social Security Number: []-[]-[]-[]-[]-[]

Spouse's Social Security Number: []-[]-[]-[]-[]-[]

Vermont School Code: []-[]

City/Town of Legal Residence on 12/31/2000: []-[]-[]-[]-[]-[] State: []-[]

2 FILING STATUS: Single Married Filing Jointly Married Filing Separately. _____
 (Enter spouse's social security no. above and full name here)

Head of Household Qualifying widow(er) with dependent child (year spouse died []-[]-[])

Check here if you have **MUNICIPAL BOND INCOME** (Complete Schedule A on Form IN-112) **EXEMPTIONS CLAIMED** (From Federal Form 1040-Line 6d; 1040A-Line 6d; 1040EZ/Telefile-enter 0, 1, or 2) []-[]

ADJUSTED GROSS INCOME (From Federal Form 1040-Line 33; 1040A-Line 19; 1040EZ-Line 4; Telefile-Line 1) []-[]-[]-[]-[]-[]
 Check here to indicate loss

TAXABLE INCOME (From Federal Form 1040-Line 39; 1040A-Line 25; 1040EZ-Line 6; Telefile-Line K) []-[]-[]-[]-[]-[]
 Check here to indicate loss

3

1. FEDERAL TAX (From Federal Form 1040-Line 40; 1040A-Line 26; 1040EZ-Line 10; Telefile-Line K) <input checked="" type="checkbox"/> Check here if you used the worksheet on Side 2 to adjust your federal tax for credits or other taxes	1.	[]-[]-[]-[]-[]-[]	592.	[]-[]
2. VERMONT TAX (Multiply Line 1 by 24%)	2.	[]-[]-[]-[]-[]-[]	142.	[]-[]
3. INCOME ADJUSTMENT (From Form IN-113 Line 42 or 100.00%)	3.	[]-[]-[]-[]-[]-[]	100.	[]-[] %
4. ADJUSTED TAX (Multiply Line 2 by Line 3)	4.	[]-[]-[]-[]-[]-[]	142.	[]-[]
5. ALLOWABLE CREDITS (From Form IN-112, Schedule B, or Schedule D, or Total of both)	5.	[]-[]-[]-[]-[]-[]		[]-[]
6. TAX AFTER CREDITS (Subtract Line 5 from Line 4. If less than zero, enter 0)	6.	[]-[]-[]-[]-[]-[]		[]-[]
7. ACT 60 PREBATE REPAYMENT (From Form HS-133, 134, 135 or 137)	7.	[]-[]-[]-[]-[]-[]		[]-[]
8. USE TAX (See instructions)	8.	[]-[]-[]-[]-[]-[]		[]-[]
9. TOTAL TAX DUE (Add Lines 6, 7 & 8)	9.	[]-[]-[]-[]-[]-[]	142.	[]-[]

4 **10. VERMONT CONTRIBUTIONS:** Nongame Wildlife Fund []-[]-[]-[]-[]-[] + Children's Trust Fund []-[]-[]-[]-[]-[] + Vermont Campaign Fund []-[]-[]-[]-[]-[] = 10. []-[]-[]-[]-[]-[]

11. TOTAL TAX & CONTRIBUTIONS DUE (Add Lines 9 & 10) 11. []-[]-[]-[]-[]-[] 142. []-[]

5 **12. VERMONT TAX WITHHELD** (Attach W2's or 1099's) 12. []-[]-[]-[]-[]-[]

13. OTHER PAYMENTS (Complete Section 8 on Side 2) *eic* 13. []-[]-[]-[]-[]-[] 583. []-[]

14. TOTAL PAYMENTS (Add Lines 12 & 13) 14. []-[]-[]-[]-[]-[] 583. []-[]

6 **15. OVERPAYMENT** (If Line 11 is smaller than Line 14, enter difference which is the overpayment) 15. []-[]-[]-[]-[]-[] 441. []-[]

16. Amount of overpayment to be credited to 2001 estimated tax 16. []-[]-[]-[]-[]-[]

17. REFUND (Subtract Line 16 from Line 15) 17. []-[]-[]-[]-[]-[] 441. []-[]

18. BALANCE DUE (If Line 11 is larger than Line 14, enter difference which is the tax due) 18. []-[]-[]-[]-[]-[]

Make check payable to Vermont Department of Taxes

19. CHECK HERE IF PAYING LATE AND/OR UNDERPAYMENT OF ESTIMATED TAX CHARGES. INCLUDE FORM IN-152. **Go To Section 9 To Sign Form**

Staple payment here



7 FEDERAL TAX

The following lines reference the Federal Form 1040A:

1a. Federal Tax (Line 26)	1a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2a. Credit for Child and Dependent Care Expenses (Line 27)	2a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3a. Credit for the Elderly or the Disabled (Line 28)	3a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4a. TOTAL FEDERAL ADJUSTED TAX (Line 1a minus Line 2a minus Line 3a) Enter here and on Side 1 Line 1	4a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

The following lines reference the Federal Form 1040:

1. Federal Tax (Line 40)	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Alternative Minimum Tax (Line 41)	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Tax on Qualified Retirement Plans (including IRAs) and MSAs (Line 54) ...	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Recapture of Investment Tax Credit	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. TOTAL (Add Lines 1-4)	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Credit for Child and Dependent Care Expenses (Line 44)	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Credit for the Elderly or the Disabled (Line 45)	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Investment Tax Credit	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Alternative Minimum Tax Credit	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. TOTAL (Add Lines 6-9)	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. TOTAL FEDERAL ADJUSTED TAX (Line 5 minus Line 10) Enter here and on Side 1 Line 1	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

8 OTHER PAYMENTS

1. Vermont Real Estate Withholding (See Instructions)	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Non-resident partner, shareholder payments (From Form WH-435)	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. 2000 Estimated Tax or Extension Payments	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Renter Rebate (From Form PR-141, Line 7)	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Homeowner Act 60 Benefit and Rebate (From Form HS-133, 134 or 135)	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Earned Income Credit (From Form IN-112, Schedule C)	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. TOTAL PAYMENTS (Add Lines 1-6) Enter result here and on Side 1, Line 13	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

9 SIGN HERE

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparers cannot use return information for purposes other than preparing returns.

Keep a copy for your records.	Your signature	Date	Your occupation	Check if age 65 or older <input type="checkbox"/>	Telephone Number (optional) <input type="text"/>
	Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation	<input type="checkbox"/>	<input type="text"/>

Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
	Firm's name (or yours if self-employed) and address			EIN <input type="text"/>
				ZIP code <input type="text"/>

3-4

State 47 VA

wagsal 1 16000

wagsal 2 8000

deps 0

year 2006

joint

McTaxcalc misses "Spouse Tax
Adjustment" of \$130

2601031 8/06

2006 Virginia Resident Form 760 WEB Individual Income Tax Return

File by May 1, 2007 - PLEASE USE BLACK INK



Your first name	M.I.	Last name	Suffix
Spouse's first name (joint returns only)	M.I.	Last name	Suffix
Present home address (number and street)			
City, town or post office and state			Zip Code

- Fill in all ovals that apply:
- Name or filing status has changed since last filing
 - Address has changed since last filing
 - Virginia return was not filed last year
 - Return adjusted for fixed date conformity
 - Dependent on another's return
 - Amended Return - Fill in oval if result of NOL

Your Social Security Number	First 4 letters of your last name	Spouse's Social Security Number	First 4 letters of spouse's last name	Locality Code See instructions
[][][][][][][]	[][][][]	[][][][][][][]	[][][][]	[][][]

Filing Status	Exemptions	Dependents	Total
<input type="radio"/> (1) Single. Did you claim federal head of household? Yes <input checked="" type="radio"/> (2) Married filing joint return (Enter spouse's SSN above) <input type="radio"/> (3) Married filing separate return (Enter spouse's SSN above) Spouse's Name _____	<input checked="" type="radio"/> A You + Spouse = [] x \$900 = 1800 <input type="radio"/> B You 65 or over + Spouse 65 or over + You Blind + Spouse Blind = [] x \$800 = _____	You [] Spouse [] Total [] You [] Spouse [] Total []	Add the Dollar Amounts and Enter Total on Line 11

1. Federal Adjusted Gross Income (from federal return - NOT FEDERAL TAXABLE INCOME)	1	24000	00
2. Total Additions from attached Schedule ADJ, Line 3 (You must attach Schedule ADJ)	2		00
3. Add Lines 1 and 2	3	24000	00
4. Deduction for age on Jan. 1, 2007. See Instructions.	4		00
5. Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits (reported as taxable on federal return)	5		00
6. State Income Tax refund or overpayment credit (reported as income on federal return)	6		00
7. Subtractions from attached Schedule ADJ, Line 7 (You must attach Schedule ADJ)	7		00
8. Add Lines 4, 5, 6 and 7	8		00
9. Virginia Adjusted Gross Income (VAGI) - Subtract Line 8 from Line 3	9	24000	00
10. Deductions-Enter Standard: Filing Status 1 = \$3,000; 2 = \$6,000; 3 = \$3,000 OR Itemized:			
10a. Total Itemized Deductions			
10b. State and Local Income Taxes claimed on Sch. A			
MINUS			
	10	6000	00
11. Exemptions. Sum of total from Exemption Section A multiplied by \$900 plus sum of total from Exemption Section B multiplied by \$800	11	1800	00
12. Child and Dependent Care Expenses. See Instructions	12		00
13. Add Lines 10, 11 and 12	13	7800	00
14. Virginia Taxable Income - Subtract Line 13 from Line 9	14	16200	00

LAR DLAR LTD \$ _____

WB

4-2



Your SSN

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|

- 15. Amount of Tax from Tax Table or Tax Rate Schedule (round to whole dollars) 15
- 16. Spouse Tax Adjustment. For Filing Status 2 only. Enter **VAGI** in whole dollars below. See instructions.
 16a - Enter Your VAGI below 16b - Enter Spouse's VAGI below
- 17. Net Amount of Tax - Subtract Line 16 from Line 15 17
- 18. Virginia tax withheld for 2006.
 - 18a. Your Virginia withholding 18a
 - 18b. Spouse's Virginia withholding (filing status 2 only) 18b
- 19. Estimated Tax Paid for tax year 2006 (from Form 760ES) 19
(include overpayment credited from tax year 2005)
- 20. Extension Payments (from Form 7601P) 20
- 21. Tax Credit for Low Income Individuals or Earned Income Credit from **attached** Sch. ADJ, Line 12 21
- 22. Credit for Tax Paid to Another State from **attached** Sch. ADJ, Line 19 or Sch. OSC, Line 41 22
(You must attach Sch. ADJ or Sch. OSC and a copy of all other state returns)
- 23. Other Credits from **attached Schedule CR** 23
(If claiming Political Contribution Credit only - fill in oval - see instructions)
- 24. Add Lines 18a, 18b and 19 through 23 24
If you are filing an Amended Return, stop here and GO TO Line 27 of Schedule ADJ
- 25. If Line 24 is less than Line 17, subtract Line 24 from Line 17. This is the Tax You Owe 25
Skip to Line 28
- 26. If Line 17 is less than Line 24, subtract Line 17 from Line 24. This is Your Tax Overpayment ... 26
- 27. Amount of overpayment you want credited to next year's estimated tax 27
- 28. Adjustments and Voluntary Contributions from **attached** Schedule ADJ, Line 26 28
(You must attach Schedule ADJ)
- 29. Add Lines 27 and 28 29
- 30. If you owe tax on Line 25, add Lines 25 and 29. **OR**
If Line 26 is less than Line 29, subtract Line 26 from Line 29. **AMOUNT YOU OWE** 30
- 31. If Line 26 is greater than Line 29, subtract Line 29 from Line 26. **YOUR REFUND** 31

680 .00

130 .00

550 .00

550 .00



CREDIT CARD

FILL IN OVAL IF PAYING BY CREDIT CARD - SEE INSTRUCTIONS

Direct Deposit Information

Please indicate type of account
 Checking Savings

Your bank's routing transit number

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|

Your bank account number

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|

Fill in all ovals that apply:

- Qualifying farmer, fisherman or merchant seaman
- Coalfield credit earned
- Overseas on due date
- Federal Schedule C filed with your federal return
- Earned Income Credit claimed on your federal return. Amount claimed: _____

Primary Taxpayer Deceased

Spouse Deceased

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____

Your business phone number

Home phone number

Spouse's business phone number

I authorize the Dept. of Taxation to discuss my return with my preparer.

Preparer's Signature _____ Preparer's Name, Address & Phone Number (please print) _____ Code _____ Preparer's FEIN/PTIN/SSN _____

SEE INSTRUCTIONS FOR ADDRESS TO MAIL YOUR RETURN

NBER

NATIONAL BUREAU OF ECONOMIC RESEARCH

year 2000

state RI (40)

filertye h

deps 1

wagsal 49000

InctaxCalc allows the federal child tax

credit to reduce the base for

RI tax, but this is contrary to

the instructions on RI-1040 line 1

For the year Jan. 1–Dec. 31, 2000, or other tax year beginning _____, 2000, ending _____, 20 OMB No. 1545-0074

Label
(See instructions on page 19.)
Use the IRS label.
Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 19.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.	

Your social security number _____
Spouse's social security number _____

▲ Important! ▲
You must enter your SSN(s) above.

Presidential Election Campaign
(See page 19.)

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? Yes No Yes No

Filing Status

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security no. above and full name here. ▶ _____
- 4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
- 5 Qualifying widow(er) with dependent child (year spouse died ▶ _____). (See page 19.)

Check only one box.

Exemptions

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b **Spouse**

(1) Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 20)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed 2

No. of boxes checked on 6a and 6b 1

No. of your children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see page 20)
 Dependents on 6c not entered above
 Add numbers entered on lines above 2

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	49000
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9	Ordinary dividends. Attach Schedule B if required	9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	Total IRA distributions	15a	
		b Taxable amount (see page 23)	
16a	Total pensions and annuities	16a	
		b Taxable amount (see page 23)	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
		b Taxable amount (see page 25)	
21	Other income. List type and amount (see page 25)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	49000

Adjusted Gross Income

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

23	IRA deduction (see page 27)	23	
24	Student loan interest deduction (see page 27)	24	
25	Medical savings account deduction. Attach Form 8853	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed health insurance deduction (see page 29)	28	
29	Self-employed SEP, SIMPLE, and qualified plans	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ _____	31a	
32	Add lines 23 through 31a	32	
33	Subtract line 32 from line 22. This is your adjusted gross income ▶	33	49000

Tax and Credits

Standard Deduction for Most People

Single: \$4,400
Head of household: \$6,450
Married filing jointly or Qualifying widow(er): \$7,350
Married filing separately: \$3,675

- 34 Amount from line 33 (adjusted gross income)
35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left.
37 Subtract line 36 from line 34.
38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d.
39 Taxable income. Subtract line 38 from line 37.
40 Tax (see page 32). Check if any tax is from a Form(s) 8814 b Form 4972.
41 Alternative minimum tax. Attach Form 6251.
42 Add lines 40 and 41.
43 Foreign tax credit. Attach Form 1116 if required.
44 Credit for child and dependent care expenses. Attach Form 2441.
45 Credit for the elderly or the disabled. Attach Schedule R.
46 Education credits. Attach Form 8863.
47 Child tax credit (see page 36).
48 Adoption credit. Attach Form 8839.
49 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify).
50 Add lines 43 through 49. These are your total credits.
51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-

Table with columns for line numbers and amounts. Handwritten values: 34: 49000, 36: 6450, 37: 42550, 38: 5600, 39: 36950, 40: 5776, 42: 5776, 50: 500, 51: 5276

Other Taxes

- 52 Self-employment tax. Attach Schedule SE.
53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.
54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required.
55 Advance earned income credit payments from Form(s) W-2.
56 Household employment taxes. Attach Schedule H.
57 Add lines 51 through 56. This is your total tax.

Table with columns for line numbers and amounts. Lines 52-57 are currently blank.

Payments

If you have a qualifying child, attach Schedule EIC.

- 58 Federal income tax withheld from Forms W-2 and 1099.
59 2000 estimated tax payments and amount applied from 1999 return.
60a Earned income credit (EIC).
60b Nontaxable earned income: amount and type.
61 Excess social security and RRTA tax withheld (see page 50).
62 Additional child tax credit. Attach Form 8812.
63 Amount paid with request for extension to file (see page 50).
64 Other payments. Check if from a Form 2439 b Form 4136.
65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments.

Table with columns for line numbers and amounts. Handwritten value: 60a: 500

Table with columns for line numbers and amounts. Line 65 total is 5276.

Refund

Have it directly deposited! See page 50 and fill in 67b, 67c, and 67d.

- 66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid.
67a Amount of line 66 you want refunded to you.
67b Routing number.
67c Type: Checking Savings.
67d Account number.
68 Amount of line 66 you want applied to your 2001 estimated tax.

Table with columns for line numbers and amounts. Line 68 is 5276.

Amount You Owe

- 69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see page 51.
70 Estimated tax penalty. Also include on line 69.

Table with columns for line numbers and amounts. Line 69 is 5276.

Sign Here

Joint return? See page 19. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature section with fields for Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, and a checkbox for 'May the IRS discuss this return with the preparer shown below (see page 52)? Yes No'.

Paid Preparer's Use Only

Preparer information section with fields for Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, and Phone no.

Handwritten number 5-2

Rhode Island Individual Income Tax Return 2000

For 2000 or other tax year _____, 20____ ending _____, 20____

PRINT OR TYPE	First Name _____ Initial _____ Last Name _____			Your Social Security Number _____
	Spouse's First name _____ Initial _____ Last Name _____			Spouse's Social Security Number _____
	Present Home Address (Number and Street, Including Apartment No. or Rural Route) _____			
	City, Town, or Post Office _____ State _____ Zip Code _____			Daytime Telephone Number _____ () _____
City or Town of Legal Residence _____				

A	Filing Status	1 <input type="checkbox"/> Single	3 <input type="checkbox"/> Married filing separate return.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child
	Please check one:	2 <input type="checkbox"/> Married filing joint return (even if only one had income)	4 <input type="checkbox"/> Head of Household (with qualifying person)	(Year spouse died) _____
B	Total exemptions claimed (2000 Federal 1040 Line 6d or Federal Form 1040A Line 6d.) Enter number.			B
C1	Federal AGI, Federal Form 1040 Line 33, 1040A Line 19, 1040EZ line 4.			C1
C2	Modified Federal AGI- from Page 2, Schedule 1, Line 12.			C2
D	Enter your deduction from Federal Form 1040 Line 36, 1040A Line 22, 1040EZ Line 5 or as recomputed on page 2.			D
E	Enter amount of Line 8B of Federal Form 1040 or 1040A.			E
F	Enter amount of Line E above subject to R.I. Taxation (enter here and on Line 9 A, Schedule 1, Page 2).			F

- If you do not have any modifications to Rhode Island Income and/or are not claiming any out of state credit complete front page only.
- If you have modifications to Rhode Island Income, Complete Schedule 1 on Page 2 before entering your federal income tax liability on Line 1 below.
- If you have no modifications to Rhode Island Income, but claim an out of state credit, complete Lines 1 and 2 below, then complete Schedule II on Page 2.

1.	2000 Federal Income Tax - Federal Form 1040 line 42 less lines 43, 44, 45, 49 & 60a; 1040A line 26 less lines 27, 28 & 38a; 1040EZ line 10 less line 8a; or Page 2, line 17. (if \$0 or less, enter \$0)	▶	1.	5776
2.	RHODE ISLAND TAX - 26.0% of amount on Line 1. (if \$0 or less, enter \$0)	▶	2.	1502
2A.	RHODE ISLAND Use/Sales Tax - Attach Form T-205 P. (SEE INSTRUCTIONS)	▶	2A.	
2B.	Total Tax - Line 2 Plus Line 2A.	▶	2B.	1502

3.	A	RHODE ISLAND 2000 Income Tax withheld. (Please attach forms - W-2, 1099s, etc.)	▶	3A.	
	B	Payments on 2000 Form R. I. 1040ES and credits carried forward from 1999.	▶	3B.	
	C	Property Tax Relief Credit (Attach Form R.I. 1040H)	▶	3C.	
	D	Credit for Income Taxes paid to other states - Schedule II - Line 22 - Attach signed copy of other state return.	▶	3D.	
	E	Other Credits - Indicate Credit Form Numbers.	▶	3E.	
	F	Other Payments.	▶	3F.	
	G	Total - add Lines 3A, 3B, 3C, 3D, 3E and 3F.	▶	3G.	0

4.	If Line 2B is larger than Line 3G, SUBTRACT line 3G from line 2B. This is the amount you owe. CHECK <input type="checkbox"/> If Form 2210 is attached - INTEREST DUE OR -0-\$	▶	☹	4.	1502
5.	If Line 3G is larger than Line 2B, subtract line 2B from 3G. This is the amount you over paid.	▶	☺	5.	
6.	Amount of overpayment to be refunded.	▶		6.	
7.	Amount of overpayment to be credited to 2001 Estimated Tax.	▶		7.	

7	ELECTORAL SYSTEM CONTRIBUTION	\$5.00 (\$10.00 if a joint return)(see instructions) NOTE: This will not increase your tax or reduce your refund. Check one.	<input type="checkbox"/> YES <input type="checkbox"/> NO	7	B. If you wish the first \$2.00 (\$4.00 if a joint return) to be paid over to a specific political party, check the first box and fill in the name of the political party. If you wish it to be paid over to a nonpartisan general account, check second box. (1) <input type="checkbox"/> _____ Party (2) <input type="checkbox"/> NonPartisan General Account (See Instructions)
7	C. DRUG PROGRAM ACCOUNT	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7	D. OLYMPIC CONTRIBUTION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7	E. R.I. ORGAN TRANSPLANT FUND	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7	F. ARTS AND TOURISM DEVELOPMENT APPROPRIATION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7	G. R.I. NONGAME WILDLIFE APPROPRIATION	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)
7	H. CHILDHOOD DISEASE VICTIMS' FUND	NOTE: This contribution will reduce your refund.	<input type="checkbox"/> \$1.00 <input type="checkbox"/> \$5.00 <input type="checkbox"/> \$10.00 <input type="checkbox"/> Other		\$ _____ (write in amount)

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

YOUR SIGNATURE _____	DATE _____	SPOUSE'S SIGNATURE _____	DATE _____
IF YOU DO NOT NEED FORMS MAILED TO YOU NEXT YEAR, CHECK BOX (SEE INSTRUCTIONS) <input type="checkbox"/>			
SIGNATURE & ADDRESS OF PAID PREPARER _____		SSN OR FEI # _____	
DATE _____			

5-3

**RHODE ISLAND MODIFICATIONS TO
FEDERAL ADJUSTED GROSS INCOME**

8.	Federal adjusted gross income- Federal Form 1040 line 33; 1040A line 19; 1040EZ line 4. ENTER HERE AND LINE C1 PAGE 1.	▶	8.	49000
9.	Modifications increasing federal adjusted gross income. (See specific instructions)			
A.	Income from obligations of any state or its political subdivisions, other than Rhode Island	▶	9A.	
B.	Income from U.S. obligations exempt from Federal income tax but not exempt from state income tax. (Attach explanation)	▶	9B.	
C.	Other modifications (See instructions - attach explanation)	▶	9C.	
D.	Total adjustments - add Lines 9A, 9B, and 9C.		9D.	
10.	Add Lines 8 and 9D.		10.	49000
11.	Modifications decreasing federal adjusted gross income.			
A.	Income from obligations of the U.S. Government included in line 8 above but exempt from state income taxes (attach documentation).	▶	11A.	
B.	Other Modifications (see instructions - attach documentation).	▶	11B.	
C.	Total adjustments - add Lines 11A and 11B.	▶	11C.	0
12.	Modified federal adjusted gross income (Line 10 less Line 11C). ENTER HERE AND ON LINE C2 PAGE 1.	▶	12.	49000
13.	Enter your deduction from Federal Form 1040 line 36; Form 1040A line 22; Form 1040EZ line 5 or amount of deductions as recomputed (See instructions).	▶	13.	6450
14.	Subtract Line 13 from Line 12.	▶	14.	42550
14A.	Multiply \$2800 by the number of exemptions entered on Federal Form 1040 line 6d or 1040A line 6d or enter amount of phase out exemption (See instructions).	▶	14A.	5600
14B.	Taxable income Subtract Line 14A from Line 14, and enter here.	▶	14B.	36950
15A.	Federal income tax on amount on line 14B (see federal instructions). Include any tax from federal form(s) 8814 & 4972. Also include taxes from federal form 4970 and any recapture taxes reported on your Federal income tax return.	▶	15A.	5776
15B.	Enter amount of Alternative Minimum Tax on federal form 1040 line 41 (recompute if necessary).	▶	15B.	0
15C.	Total Federal income tax before credits. Add Lines 15A and 15B.	▶	15C.	5776
16.	Credits - Enter total from Federal Form 1040 lines 43, 44, 45, 49 & 60a; or Federal Form 1040A lines 27, 28 & 38a; or Federal Form 1040EZ line 8a.	▶	16.	0
17.	Total Federal income tax - Line 15C less Line 16. (Enter here and on Page 1, Line 1.)		17.	5776

SCHEDULE II CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE - RHODE ISLAND RESIDENTS ONLY
Attach copy of return filed with other state.

18.	Rhode Island income tax (Page 1 - Line 2 this return)	▶	18.	
19.	Adjusted Gross income from other state(s).	▶	19.	
20.	TAX CREDIT COMPUTATION Line 19 _____ = <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> X Line 18 _____ =	▶	20.	
	(See instructions) Line 8 or Line 12			
21.	Tax due and paid to other state(s). (See specific instructions) Insert Name of State(s). Paid	▶	21.	
22.	Maximum tax credit (Line 18, 20 or 21 whichever is smaller)	▶	22.	
	Enter here and at Line 3D, page 1			

**Make check payable to R.I. Division of Taxation. Mail check and this return to
R.I. Division of Taxation One Capitol Hill Providence, RI 02908-5808**

NBER

NATIONAL BUREAU OF ECONOMIC RESEARCH

year 2000

state ID (13)

filertype 4

depts 1

wagesal 100000

In taxCalc misses the "Grocery Credit"
and the "Permanent Building Fund"
additional tax.

2000

TC40000-1
8-29-00

IDAHO INDIVIDUAL INCOME TAX RETURN

FORM 40

A R F W M

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____, 2001

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		
	City, State and Zip Code		

▲ IMPORTANT! ▲
You *must* enter your SSN(s) above.

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box.

FILING STATUS	(MUST MATCH FEDERAL RETURN)		EXEMPTIONS	6a. <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Enter number of boxes checked	
	1. <input type="checkbox"/> Single	2. <input type="checkbox"/> Married filing joint return (even if only one had income)		3. <input type="checkbox"/> Married filing separate return	Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a.	1
	Enter spouse's SSN above and full name here.			b. Number of your dependent children from federal form	1	
	4. <input checked="" type="checkbox"/> Head of household	Enter name of person who qualifies you.			c. Number of other dependents from federal form	
	5. <input type="checkbox"/> Qualifying widow(er) with dependent child	Year spouse died: _____			d. Add lines 6a, b, and c.	2

ATTACH STATE W-2 COPIES HERE	IDAHO ELECTION CAMPAIGN FUND	Constitution	Democratic	Libertarian	Natural Law	Reform	Republican	No specific party
	I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)	1	2	3	4	5	6	7

ATTACH PAYMENT HERE	INCOME. See instructions, page 5.		9	100 000	00
	9. Enter your federal adjusted gross income from federal Form 1040, line 33; federal Form 1040A, line 19; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.		9	100 000	00
	ADDITIONS. See instructions, page 5.		10		00
	10. Federal net operating loss carryforward included in line 9		10		00
	11. Capital loss carryforward incurred outside the state before becoming an Idaho resident		11		00
	12. Interest and dividends not taxable under federal law		12		00
	13. Other additions. Attach explanation.		13		00
	14. Income and additions. Add lines 9 through 13.		14	100 000	00
	SUBTRACTIONS. See instructions, pages 5 through 7.		15		00
	15. Idaho net operating loss carryforward. Attach Form 56.		15		00
	16. State income tax refund if included in federal income		16		00
	17. Interest from U.S. Government obligations		17		00
	18. Insulation of Idaho residence		18		00
	19. Alternative energy devices. Attach Form 39.		19		00
	20. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.		20		00
21. Retirement benefits deduction. Attach Form 39.		21		00	
22. Social security and railroad benefits, if included in federal income		22		00	
23. Technological equipment donation		23		00	
24. Idaho capital gains deduction. Attach Form CG.		24		00	
25. Adoption expenses		25		00	
26. Idaho medical savings account. Contributions _____ Interest _____		26		00	
27. College savings program		27		00	
28. Other subtractions. Attach Form 39.		28		00	
29. TOTAL SUBTRACTIONS. Add lines 15 through 28.		29		00	
30. TOTAL ADJUSTED INCOME. Subtract line 29 from line 14.		30	100 000	00	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.
 Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

6-2

31. TOTAL ADJUSTED INCOME. Amount from line 30. 31 100 000 00

TAX COMPUTATION. See instructions, pages 7 and 8.

32. CHECK a. If age 65 or older Yourself Spouse
 b. If blind Yourself Spouse
 c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 38 and 59.

Standard Deduction For Most People
 Single: \$4,400
 Head of Household: \$6,450
 Married filing Jointly: \$8,000
 Married filing Separately: \$3,675
 Qualifying Widow(er): \$7,350

33. Itemized deductions. Attach federal Schedule A. Federal limits apply. 33 00
 34. All state and local income taxes included on federal Schedule A, line 5 34 00

35. Subtract line 34 from line 33. If you do not use federal Schedule A, enter zero. 35 00
 36. Standard deduction. See instructions, page 7, if you checked any box on line 32. 36 6450 00
 37. Subtract the LARGER of line 35 or 36 from line 31. If less than zero, enter zero. 37 93 530 00
 38. Multiply \$2,800 by the number of exemptions claimed on line 6d. Federal limits apply. 38 5600 00
 39. Taxable income. Subtract line 38 from line 37. If less than zero, enter zero. 39 87 950 00
 40. TAX from tables or rate schedule. See instructions, page 26. 40 6610 00

CREDITS. Limits apply. See instructions, pages 8 and 9.

41. Income taxes paid to other states. 41 00
 Attach Form 39 and a copy of the other state return(s).
 42. Credit for contributions to educational entities 42 00
 43. Investment tax credit. Attach Form 49. Earned Allowed 43 00
 44. Credit for contributions to youth and rehabilitation facilities 44 00
 45. Credit for production equipment using post-consumer waste 45 00
 46. Natural resources conservation credit 46 00
 47. Promoter-sponsored event credit 47 00
 48. Credit for qualifying new employees, Attach Form 55 48 00
 49. TOTAL CREDITS. Add lines 41 through 48. 49 00
 50. Subtract line 49 from line 40. If line 49 is more than line 40, enter zero. 50 6610 00

OTHER TAXES. See instructions, pages 9 and 10.

51. Special fuels tax due. Attach Form 75. 51 00
 52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases 52 00
 53. Tax from recapture of Idaho investment tax credit. Attach Form 49R. 53 00
 54. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. 54 10 00
 55. TOTAL TAX. Add lines 50 through 54. 55 6620 00

DONATIONS. See instructions, page 10.

56. I wish to donate to the Nongame Wildlife Conservation Fund. 56 00
 57. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. 57 00
 58. TOTAL TAX PLUS DONATIONS. Add lines 55 through 57. 58 00

PAYMENTS and OTHER CREDITS. See instructions, page 10.

59. Grocery credit. \$15 per person claimed on line 6d 59 30 00
 60. Additional grocery credit. \$15 per person 65 or older claimed on line 32a 60 00
 61. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39. 61 00
 62. Special fuels tax refund Gasoline tax refund Attach Form 75. 62 00
 63. Idaho income tax withheld. Attach Form(s) W-2. 63 00
 64. 2000 Form 51 payment(s) and amount applied from 1999 return 64 00
 65. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 59 through 64. 65 30 00

If line 58 is more than line 65, GO TO LINE 66. If line 65 is more than line 58, GO TO LINE 69.

REFUND or TOTAL DUE. See instructions, pages 10 and 11.

66. TAX DUE. Subtract line 65 from line 58. 66 6590 00
 67. Penalty Interest from the due date Enter total. 67 00
 Check the box if the penalty is due to an ineligible withdrawal from an Idaho medical savings account.
 68. TOTAL DUE. Add lines 66 and 67. Make check or money order payable to the Idaho State Tax Commission. 68 00
 69. OVERPAID. Line 65 minus lines 58 and 67. This is the amount you overpaid. 69 00
 70. REFUND. Amount of line 69 to be refunded to you. 70 00
 71. ESTIMATED TAX. Amount of line 69 to be applied to your 2001 estimated tax. 71 00

FORM 43

LINE 63 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.

LINE 64 CREDIT FOR QUALIFYING NEW EMPLOYEES

Idaho allows a credit for qualifying new employees of a business involved in the producing, assembling, fabricating, manufacturing, or processing of natural resource products.

Report the credit computed on line 29, part II, Form 55. Attach Form 55.

OTHER TAXES

LINE 66 FUELS TAX DUE

If you buy special fuels (diesel, propane, natural gas) without paying the special fuels tax and later use this fuel in licensed vehicles or in an aircraft, special fuels tax is due. Enter the amount from line 11, Form 75. Attach Idaho Form 75.

LINE 67 SALES/USE TAX DUE

If you made purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount of such purchases by 5% (.05).

LINE 68 RECAPTURE OF INVESTMENT TAX CREDIT

If you have claimed Idaho investment tax credit on property that ceases to qualify before the end of its estimated useful life, you must recompute the investment tax credit. The difference between the original credit and the recomputed credit must be recaptured. Complete and attach Idaho Form 49R.

LINE 69 PERMANENT BUILDING FUND TAX

You are required to pay the \$10 permanent building fund tax if your Idaho gross income equals or exceeds the filing requirements on page 1.

You are not required to pay the \$10 permanent building fund tax if:

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

DONATIONS

The donations on lines 71 and 72 are voluntary and will either reduce your refund or increase the tax due. Your choice to donate is irrevocable; you cannot get a refund later. These donations may be itemized as charitable contribution deductions on your 2001 income tax return. If you have any questions regarding your donation(s), you may contact the entities listed.

LINE 71 NONGAME WILDLIFE CONSERVATION FUND



DO SOMETHING WILD!

Contributions are used to ensure the conservation of nongame wildlife and their habitat in Idaho, to promote greater appreciation of wildlife, and to increase opportunities to view and enjoy "watchable" wildlife. Donations are used for a variety of projects including research on rare animals in an effort to better manage them so they don't become threatened or endangered, construction of nest boxes and platforms to provide more homes for wildlife, educational programs and community projects, development

of wildlife viewing sites throughout the state, informational brochures, and a nongame wildlife leaflet series available to the public and used by teachers. Contact the Department of Fish and Game. (208) 334-2676.

LINE 72 CHILDREN'S TRUST FUND/CHILD ABUSE PREVENTION

Contributions are used to protect our state's most valuable resource - our children. The Trust Fund board, appointed by the governor, reviews applications each spring and awards grants of up to \$5,000 to community-based prevention programs. Funded programs include parent education, voluntary home visitation for first-time parents, public awareness of shaken baby syndrome, and prevention and safety education in schools. Contact the Department of Health and Welfare, Children's Trust Fund/Abuse Prevention at (208) 386-9317.

PAYMENTS AND OTHER CREDITS

LINE 74 GROCERY CREDIT

Nonresidents do not qualify for this credit.

If you can be claimed as a dependent on your parent's return, you may NOT claim this credit on your return.

Part-year residents and Idaho residents on full-time active military duty who meet the filing requirements (see page 1) must use the worksheet to compute the grocery credit.

If you do not meet the filing requirements (see page 1) and are filing only to receive a refund of amounts withheld, write "NRF" (Not Required to File) on this line.

GROCERY CREDIT WORKSHEET

Part-year Residents

Yourself:

1. Number of months in Idaho 12
2. If 65 or older, multiply line 1 by \$2.50 _____
If under 65, multiply line 1 by \$1.25 15

Spouse (if joint return):

3. Number of months in Idaho _____
4. If 65 or older, multiply line 3 by \$2.50 _____
If under 65, multiply line 3 by \$1.25 _____

Resident dependents claimed on lines 6b and 6c:

5. For each dependent, compute:
Number of months in Idaho 12 X \$1.25 15
Number of months in Idaho _____ X \$1.25 _____
Number of months in Idaho _____ X \$1.25 _____
Number of months in Idaho _____ X \$1.25 _____

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

Total credit allowed:

6. Add amounts on lines 2, 4 and 5. 30
7. Enter total tax from line 70. _____
8. Enter the smaller of line 6 or line 7 here and on line 74. 30

The grocery credit allowed for part-year residents cannot exceed the amount on line 70. Grocery credit is not refunded to part-year residents.

Residents on Active Military Duty

1. \$15 times the number of Idaho residents claimed on line 6d _____
2. Additional grocery credit if you or your spouse are 65 or older: \$15 times the number of checked boxes on line 46a _____
3. Total of lines 1 and 2. Enter on line 74. _____

LINE 75 MAINTAINING A HOME FOR A FAMILY MEMBER AGE 65 OR OLDER OR A FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY

Part-year residents and nonresidents do not qualify for this credit.