



State Tax Commission

2021

Great people | Helping you | Serving Idaho

Individual Income Tax

Forms and Instructions

Resident

Form 40

Form 39R

Supplemental Schedule

Part-year Resident or Nonresident

Form 43

Form 39NR

Supplemental Schedule

For more information:

tax.idaho.gov

Questions

(208) 334-7660 in the Boise area

(800) 972-7660 toll free

Hearing Impaired (TDD)

(800) 377-3529

Avoid a Tax Surprise for Next Year!



- Recent tax laws have changed the calculation for income taxes withheld from your paycheck
- Check your withholding today at tax.idaho.gov/w4

Where's My Refund?

Track Your Refund Progress 24/7

Visit tax.idaho.gov/refund to get the most up-to-date information about your income tax refund. Our online service is the easiest and fastest way to track your refund.



Typical Refund Timeframes

- **E-filed?** Expect your refund about seven to eight weeks after you receive an acknowledgment that we have your tax return.
- **Filed on paper?** Expect your refund about 10 to 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 three weeks to enter your account into our system. Until that time, we'll report your return as "not entered in system." Add those three 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 then will take about six weeks to finish the process.

Rapid Response = Faster Refund

All income tax returns go through fraud detection reviews and accuracy checks before we issue any refunds. After you file your return, the Tax Commission might send you letters asking you to:



- Verify your identity
- Verify that you filed a return
- Provide more information

Pay Online Quickly and Easily

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



Get Idaho Forms

- Get forms online at tax.idaho.gov.
- Pick them up at one of our offices. Find locations at tax.idaho.gov/visit.
- Call us at (208) 334-7660 in the Boise area or toll free at (800) 972-7660.

What's New for 2021

Conformity to Internal Revenue Code (IRC)

Idaho conforms to the IRC as of January 1, 2021. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

Tax Rate Reduction

Effective January 1, 2021, all tax rates have been decreased. Individual income tax rates now range from 1% to 6.5%, and the number of tax brackets has been reduced from seven to five.

Preserving Limited Losses

Idaho taxpayers can keep the benefit of losses that exceed the federal limit and carry them forward as an Idaho net operating loss up to 20 years. This provision is retroactive to January 1, 2018.

Bonus Depreciation Add-back Limited to Benefit

Idaho taxable income only includes the bonus depreciation add-back to the extent the depreciation could be used on the federal return. Passive loss and other basis carryovers will have to be adjusted accordingly.

State and Local Tax Workaround Allowed

A pass-through entity can elect to pay Idaho tax at the entity level as a workaround for the \$10,000 limit on the federal deduction for state and local taxes. The annual election and related tax payment must be made by April 15 of the following year.

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 also must 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

Idaho Resident Filing Requirements

If your filing status is:	And you are:	And your gross income is:
Married filing jointly	Under 65 (both spouses)	\$25,100
	65 or older (one spouse)	\$26,450
	65 or older (both spouses)	\$27,800
Head of household	Under 65	\$18,800
	65 or older	\$20,500
Single	Under 65	\$12,550
	65 or older	\$14,250
Qualifying widow(er) with dependent child	Under 65	\$25,100
	65 or older	\$26,450
Married filing separately	Any age	\$5

If you're a resident and are filing a federal income tax return only to pay self-employment tax and aren't otherwise required to file a federal income tax return, you aren't required to file an Idaho income tax return.

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 and not blind	Over \$1,100	Over \$12,550	More than the larger of \$1,100 or your earned income plus \$350
	Over 65 or blind	Over \$2,800	Over \$14,250	More than the larger of \$2,800 or your earned income plus \$2,050
	Over 65 and blind	Over \$4,500	Over \$15,950	More than the larger of \$4,500 or your earned income plus \$3,750
Married Dependents	Under 65 and not blind	Over \$1,100	Over \$12,550	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$1,100 or your earned income plus \$350
	Over 65 or blind	Over \$2,450	Over \$13,900	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$2,450 or your earned income plus \$1,700
	Over 65 and blind	Over \$3,800	Over \$15,250	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$3,800 or your earned income plus \$3,050

- 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.

Unearned income includes:

- Taxable interest
- Ordinary dividends
- Capital gains distributions
- Unemployment compensation
- Taxable Social Security benefits, pensions, and annuities
- Distributions of unearned income from a trust

Earned income includes:

- Salaries
- Wages
- Tips
- Professional fees
- 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:

- By April 18, 2022, for the 2021 calendar year, or
- By 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 ID-VP 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
11321 W Chinden Blvd Bldg 2
Boise ID 83714

What to Include and What to Keep

Include

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 W-2s, 1099s, 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.

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.

Extension of Time to File

This isn't 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 by April 18, 2022.

If you qualify for an extension to file your Idaho return, send the return and pay in full by October 17, 2022.

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 3% per year (rate effective for 2022).

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 maintain a home in Idaho the entire year, and
 - You spend 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 2021
 - 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. Idaho's community property laws generally treat property and income acquired during marriage differently than other property. For more information visit tax.idaho.gov/commprop.

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 U.S. military
- 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

- 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 to be the same as the servicemember'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 66.

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 also is 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 15.

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 the 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 15 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.

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)

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" (Not Required to File) on line 7
- **Skip** lines 8 through 11
- Complete line 12a if you (or your spouse) are age 65 or older
- **Skip** lines 12b through 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 11
- 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" (Nonresident Alien) in the SSN space. If you've applied for an ITIN and haven't received it from the Internal Revenue Service (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 forms 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 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 more 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 2021 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 F. 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 or a copy of the court order 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 or 1040-SR, line 11.

Line 11 Total Adjusted Income

If your total adjusted income is negative, see Form 56 and instructions.

Tax Computation

Line 12a Age 65 or Older

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2022, you may consider yourself 65 on December 31, 2021. The boxes you check must match your federal return.

Line 12b 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 12c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 13 – 16

Standard Deduction

Most people can find their standard deduction by looking at the instructions to the left of Form 40, line 16. Use the Standard Deduction Worksheet beginning on this page to calculate your standard deduction if:

- You check any boxes on lines 12a through 12c, 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.

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 2021 and during the rest of the year, you were a resident alien or a U.S. citizen

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 2021, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that 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 addback, 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.

If line 15 is more than line 16, use your itemized deductions on line 15. If line 16 is more than line 15, use your standard deduction on line 16.

Itemized Deductions

If you use federal Schedule A to itemize, use the following instructions for line 14:

- If federal Schedule A, line 5d, is:
 - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a.
 - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero.

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.

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$12,550
 - Married filing jointly or qualifying widow(er), enter \$25,100
 - Head of household, enter \$18,800 _____
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 \$750?

Yes. Add \$350 to your earned income. Enter the total.

No. Enter \$1,100 _____
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1957, and not blind, skip to line 6. Otherwise, go to line 5 _____

5. If born before January 2, 1957, or blind, multiply the total number of boxes checked on Form 40, lines 12a and 12b, by \$1,350 (\$1,700 if single or head of household)
6. Enter the cash charitable contributions from federal Form 1040, line 12b or federal Schedule A, line 11. Don't enter more than \$300 if filing as single, head of household, married filing separately, or qualifying widow(er) or \$600 if married filing jointly
7. Add lines 4 through 6. Enter the total here and on Form 40, line 16

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. See **Gross Income** in **General Information**.

Line 18 Qualified Business Income Deduction

Enter the amount from federal Form 1040 or 1040-SR, line 13.

Line 20 Tax

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** beginning on page 53. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 64. 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 qualify for a credit for tax paid to the other state. Use Form 39R to compute the credit. You must include a copy of the other state's income tax return and Form 39R. If the credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 36.

You may qualify for 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 you're living in Idaho
- Income from a business or profession earned in another state that has an income tax while you're a resident of Idaho

Line 23 Total Credits for Charitable Contributions and Live Organ Donations

You may qualify for a credit if you donated a qualified organ that's transplanted into another individual, or if you made a contribution to a:

- Qualified Idaho educational entity
- 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

Complete Form 39R, Part D and see page 37 for specific instructions. Enter the total allowed credit from Form 39R, Part D, line 4, and include Form 39R with your return.

Line 25 Idaho Child Tax Credit Worksheet

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

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2021

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 awarded the right to claim the child for tax purposes to the noncustodial parent, 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 include a copy of the court order or the written declaration with their income tax return.

Note: This credit is limited to your tax liability after any credit for tax paid to other states and credits from Forms 39R and 44.

Worksheet

1. Enter the number of your qualifying children* _____
2. Multiply line 1 by \$205 _____
3. Enter the amount from Form 40, line 20 _____
4. Enter the amount from Form 40, line 22 _____
5. Enter the amount from Form 40, line 23 _____
6. Enter the amount from Form 40, line 24 _____
7. Line 3 minus lines 4 through 6. If less than zero, enter zero _____
8. Enter the lesser of lines 2 or 7 here and on Form 40, line 25 _____

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

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. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. 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 this line.

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. 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 2022 income tax return. If you have questions about your donations, 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. For more information visit the Department of Fish and Game website at idfg.idaho.gov/wildlife/funding or call (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. For more information visit the Idaho Children’s Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (208) 386-9317.

Line 36 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (208) 323-0482.

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. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at igrfamilysupportfund.org or call (208) 801-4225.

Line 38 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (800) 733-2767.

Line 39 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/publications/idaho-veterans-support-fund or call (208) 780-1300.

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. For more information visit the Idaho Food Bank Fund website at www.idahofoodbankfund.org or call (208) 336-9643.

Line 41 Opportunity Scholarship Program

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions within Idaho. For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship.

Payments and Other Credits

Line 43 Grocery Credit

If you’re an Idaho resident, you can claim a credit for each qualifying dependent who’s an Idaho resident. If someone else, such as a parent, can claim you as a dependent, you can’t claim this credit on your return. The credit is \$100 each for you, your spouse, and your dependents. You can claim an additional \$20 if you’re age 65 or older on December 31, 2021, and are an Idaho resident. You can claim an additional \$20 if your spouse is age 65 or older and is an Idaho resident.

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. 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:

- Enter \$100 for each dependent who qualifies for the entire year. If a dependent qualifies for only part of the 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:

- Add amounts on lines 2, 4, and 5. Enter total on line 43

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 by April 18, 2022.

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:

- Age 65 or older (not including yourself or your spouse), or
- With a developmental disability (including yourself and your spouse), and
- Didn't claim a deduction of \$1,000 per person on Form 39R, Part B, line 15

You can claim 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 generally is 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 W-2s, 1099s, 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 W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 47 Form 51 Payments

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2020 return.

Line 48 Paid by Entity/Withheld/Affected Business Entity (ABE)

If a pass-through entity pays or withholds income tax for an Idaho resident owner, include the amount paid or withheld on this line as specified on Form ID K-1. Also, include the amount of tax paid by the ABE on the individual's share of ABE income. Include a copy of Form ID K-1s with your income tax return.

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.

Interest: We charge interest on the amount of tax due, line 51, from the original due date until paid. The rate for 2022 is 3%.

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.

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 to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. 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 2022 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 Idaho 529 College Savings (IDeal) 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 this line. 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

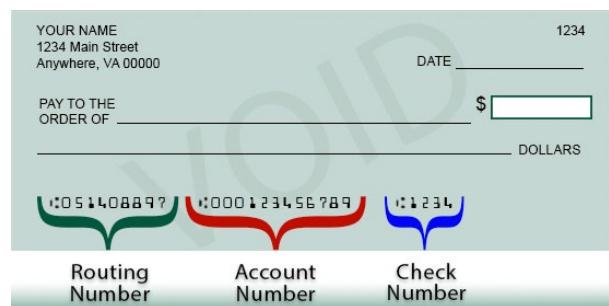
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

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 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 accounts, the account number will be 541 plus the 11-digit IDeal 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 accounts, check the box for checking.



The check example above 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'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.

Note: An IDEal account has a maximum balance limit of up to \$350,000 for each beneficiary.

Amended Return Only

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

Line 58 Total Due or Overpaid on This Return

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

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

Line 59 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 60 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. (Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.)

Line 61 Amended Tax Due or Refund

Add lines 58 and 59, then subtract line 60. A positive amount is your amended tax due. A negative amount is your amended refund.

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

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**" (Not Required to File) on line 28, Column A. Leave line 28, Column B blank
- **Skip** lines 29 through 31
- Complete line 32a if you (or your spouse) are age 65 or older
- **Skip** lines 33 through 51
- Cross through the \$10 on line 52, Permanent Building Fund, and write "**NRF**"
- **Skip** lines 53 through 62
- Enter your grocery credit amount on line 63 using the grocery credit worksheet on page 23
- Complete applicable lines 64 through 77
- **Skip** lines 78 through 81
- Complete the bottom of Form 43 below line 81

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" (Nonresident Alien) 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 forms 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 2021. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2021. 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 5 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 2021. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2021. 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 2021, 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.

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 2021 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 or a copy of the court order with the return. See [irs.gov](https://www.irs.gov) for more information.

Line 6d. Total Household. 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* webpage at tax.idaho.gov. It 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 W-2s, include a schedule or explanation.

Line 8 Taxable Interest Income

From federal Form 1040 or 1040-SR, 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 or 1040-SR, 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 2a, enter alimony received while an Idaho resident or part-year resident.

Line 11 Business Income or Loss

From federal Schedule 1, line 3, enter the income or 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 Form 1040 or 1040-SR, line 7, 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 4, enter other gains or losses reported on federal 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 or 1040-SR, 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 or 1040-SR, line 5b, 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 5, 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 6, 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 7, 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 8, enter any other income received while an Idaho resident or part-year resident or from an Idaho source. An example is:

- Idaho lottery winnings over \$600

Also include:

- The total of any state income tax refunds received while an Idaho resident from federal Schedule 1, line 1, state tax rebates for Idaho servicemembers included on Idaho Form 43, line 19, and
- The taxable amount of Social Security benefits received while an Idaho resident from federal Form 1040 or 1040-SR, line 6b.

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 20

- The deduction for a federal health savings account included on Schedule 1, line 13
 - The Archer MSA deduction included on Schedule 1, line 23, and
 - The IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 24f
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 13, 20, 23, and 24f _____
 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 14, 19a, or 21 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 or 1040-SR, line 9, 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 Simplified Employee Pension Plan (SEP), a Savings Incentive Match Plan for Employees (SIMPLE), or a qualified plan reported on your federal Schedule 1, lines 15, 16, and 17.

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. If you have amounts from more than three businesses, add more lines.

1. Self-Employment Tax Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employment Tax Deduction	_____		

2. Self-Employed SEP, SIMPLE, and Qualified Plans

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho self-employment income reported by each business by the total self-employment income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Retirement Plan Deduction	_____		

3. Self-Employed Health Insurance Deduction

Enter the total federal deduction amount related to each Schedule C, E, and/or F in Column A. Compute the Idaho percentage in Column B by dividing the Idaho income reported by each business by the total income reported by each business. Multiply Column A by Column B and enter in Column C.

	A	B	C
Business 1	_____ x _____	_____	= _____
Business 2	_____ x _____	_____	= _____
Business 3	_____ x _____	_____	= _____
Total Idaho Self-Employed Health Insurance Deduction	_____		

4. Total Self-Employment Deduction

Add the total amounts in Column C, lines 1, 2, and 3 _____

Line 24 Penalty on Early Withdrawal of Savings

Enter the amount from federal Schedule 1, line 18 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 11 through 25 relating to:

- Reservists
- Performing artists
- Fee-based government officials
- Educator expenses
- A write-in deduction for rental of personal property
- Reforestation amortization and expenses*
- 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 the total property that relates to the reforestation amortization and expense.

Line 28 Adjusted Gross Income

Column A: This must be the same amount of Adjusted Gross Income as reported on your federal Form 1040 or 1040-SR, line 11.

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

If your Idaho Adjusted Gross Income is negative, see Idaho Form 56 and instructions.

Tax Computation**Line 32a Age 65 or Older**

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2022, you may consider yourself 65 on December 31, 2021. The boxes you check must match your federal return.

Line 32b 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 32c Claimed Dependent

Check this box if someone else, such as a parent, can claim you as a dependent.

Lines 33 – 36**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 on page 20 to calculate your standard deduction if:

- You check any boxes on lines 32a through 32c, 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.

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 2021

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 2021, and you and your spouse agree to be taxed on your combined worldwide income.

Idaho requires that 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 addback, 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 nonresident aliens and you aren't from India, your standard deduction is zero. If you're nonresident aliens from India, use the standard deduction for your filing status.

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.

Itemized Deductions

If you use federal Schedule A to itemize, use the following instructions for line 34:

- If federal Schedule A, line 5d, is:
 - \$10,000 or less (\$5,000 if married filing separately), enter the amount from federal Schedule A, line 5a
 - More than \$10,000 (\$5,000 if married filing separately), subtract lines 5b and 5c from line 5e, and enter the amount here. Enter zero for any result less than zero

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.

Standard Deduction Worksheet

1. Enter the amount shown below for your filing status:
 - Single or married filing separately enter \$12,550
 - Married filing jointly or qualifying widow(er) enter \$25,100
 - Head of household enter \$18,800 _____
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 \$750?

Yes. Add \$350 to your earned income. Enter the total

No. Enter \$1,100 _____
4. If you can be claimed as a dependent, enter the smaller of lines 1 or 3. If born after January 1, 1957, and not blind, skip to line 6. Otherwise, go to line 5 _____
5. If born before January 2, 1957, or blind, multiply the total number of boxes checked on Form 43, lines 32a and 32b by \$1,350 (\$1,700 if single or head of household) _____

6. Enter the cash charitable contributions from federal Form 1040, line 12b or federal Schedule A, line 11. Don't enter more than \$300 if filing as single, head of household, married filing separately, or qualifying widow(er) or \$600 if married filing jointly _____
7. Add lines 4 through 6. 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 amounts you reported on federal Form 1040 or 1040-SR.

Line 38 Idaho Percentage

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

Line 40 Qualified Business Income Deduction

Enter the Qualified Business Deduction claimed on the federal return multiplied by the Idaho percentage on line 38.

Line 42 Tax

Enter the tax on this line. If line 41 is less than \$100,000, use the **tax tables** beginning on page 53. If line 41 is \$100,000 or more, use the **tax rate schedules** on page 64. 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 43 Income Tax Paid to Other States

Nonresidents don't qualify for this credit.

Part-year resident: When both Idaho and another state tax the same income while you're an Idaho resident, you may 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 44 Total Credits for Charitable Contributions and Live Organ Donations

You may qualify for a credit if you donated a qualified organ that’s transplanted into another individual, or 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

Complete Form 39NR, Part E and see page 51 for specific instructions. Enter the total allowed credit from Form 39NR, Part E, line 4 and include Form 39NR with your return.

Line 46 Idaho Child Tax Credit

Nonresidents don’t qualify for this credit. To qualify for the Idaho Child Tax Credit, the child must:

- Be your qualifying child, and
- Be age 16 or under as of December 31, 2021

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 awarded the right to claim the child for tax purposes to the noncustodial parent, 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 include a copy of the court order or the written declaration with their income tax return.

Idaho part-year residents qualify for the Idaho child tax credit for the part of the year they were an Idaho resident. Compute the prorated credit using the following worksheet.

Note: This credit is limited to your tax liability after any credit for tax paid to other states, grocery credit, and credits from Forms 39NR and 44. See Line 63 Grocery Credit for more limitations to part-year resident grocery credit.

Worksheet

1. Enter the number of months you lived in Idaho (more than 15 days is treated as a full month)
2. Multiply line 1 by \$17.08
3. Multiply line 2 by the number of your qualifying children*
4. Enter the amount from Form 43, line 42 ...
5. Enter the amount from Form 43, line 43 ...
6. Part-year residents: Enter the amount from Form 43, line 63. (See line 63 instructions for calculating the Grocery Credit.)
7. Enter the amount from Form 43, line 44 ...
8. Enter the amount from Form 43, line 45 ...
9. Line 4 minus lines 5 through 8. If less than zero, enter zero
10. Enter the lesser of lines 3 or 9 here and on Form 43, line 46

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

Other Taxes

Line 48 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 49 Sales/Use Tax Due

If you made purchases during the year without paying sales tax, you must pay use tax on these purchases. If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn’t collect sales tax on that purchase, you must pay use tax directly to the Tax Commission. 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 here.

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 50 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. Include Form 44.

Line 51 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 52 Permanent Building Fund (PBF) Tax

You must 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 54 through 61 are voluntary and will either reduce your refund or increase the tax due. Once you make the donation, it can't be changed. These donations may be itemized as charitable contribution deductions on your 2022 income tax return. If you have questions about your donations, contact the agencies listed.

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

Line 54 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.

For more information visit the Department of Fish and Game website at idfg.idaho.gov/wildlife/funding or call (208) 334-2920.

Line 55 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. For more information visit the Idaho Children's Trust Fund/Prevent Child Abuse Idaho website at idahochildrenstrustfund.org or call (208) 386-9317.

Line 56 Special Olympics Idaho

Contributions provide support for year-round sports training and competition for children and adults with developmental disabilities in Idaho. For more information visit the Special Olympics Idaho website at specialolympicsidaho.org or call (208) 323-0482.

Line 57 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. For more information visit the Idaho Guard and Reserve Family Support Fund, Inc. website at igrfamilysupportfund.org or call (208) 801-4225.

Line 58 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. For more information visit the American Red Cross website at redcross.org/local/idaho or call (800) 733-2767.

Line 59 Veterans Support Fund

Contributions fund programs that support Idaho veterans. For more information visit the Idaho Division of Veterans Services website at veterans.idaho.gov/publications/idaho-veterans-support-fund or call (208) 780-1300.

Line 60 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. For more information visit the Idaho Food Bank Fund website at www.idahofoodbankfund.org or call (208) 336-9643.

Line 61 Opportunity Scholarship Program

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

For more information visit the Idaho Opportunity Scholarship Program website at boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship.

Payments and Other Credits

Line 63 Grocery Credit

Nonresidents don't qualify for this credit.

You can't claim this credit if someone else, such as a parent, can claim you as a dependent.

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 42 less line 43. Grocery credit isn't refunded to part-year residents.

The credit is \$100 each for you, your spouse, and dependents.

You can claim an additional \$20 if you're age 65 or older on December 31, 2021, 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 63. See the following instructions to donate your credit. If you aren't donating your credit, enter the computed amount in the column for line 63.

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 of the year, compute as follows:

 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____
 Number of qualified months _____ x \$8.33 _____

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5 _____
7. Enter tax. Line 42 less line 43 _____
8. Enter the smaller of line 6 or line 7 here
and on line 63 _____

Donating Your Grocery Credit

You can donate your entire grocery credit to the Cooperative Welfare Fund. To donate, check the box on line 63 and enter zero (0) in the column for line 63. Once you make the donation, it can't be changed on an amended return.

Line 64 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 immediate family members:

- 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

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 65 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 generally is 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 66 Idaho Income Tax Withheld

Enter the total amount of Idaho income tax withheld. Include legible state copies of Form W-2s, 1099s, 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 W-2s from other tax years or write on or change the amounts on your Form W-2s.

Line 67 Form 51 Payments

Enter the total payments you made with Form 51s on or before the due date. Include the amount of overpayment applied from your 2020 return.

Line 68 Paid by Entity/Withheld/Affected Business Entity (ABE)

- Enter on the paid by entity line any amount reported on Form ID K-1, Part V, line 38
- Enter on the withheld line the amount of withholding reported on Form ID K-1, Part V, line 39
- Enter the amount of tax paid by the ABE reported on Form ID K-1, Part V, line 40
- Include a copy of Form ID K-1s with your income tax return

Line 69

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 72 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.

Interest. We charge interest on the amount of tax due, line 71, from the original due date until paid. The rate for 2022 is 3%.

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.

Line 73 Total Due

Enter the amount 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 to pay by ACH Debit. Our third-party provider charges a convenience fee when you pay by credit card or e-check. We accept American Express®, Discover®, MasterCard®, and Visa®. 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 75 Refund

Enter the amount of your overpayment from line 74 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 76 Estimated Tax

If you're filing an original return, subtract line 75 from line 74. The amount you enter will be applied to your 2022 tax and won't be refunded.

Line 77 Direct Deposit

Complete line 77 if you want us to deposit your refund directly into your bank or Idaho 529 College Savings (IDeal) 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 77. 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 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 accounts, the account number will be 541 plus the 11-digit IDeal 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 accounts, check the box for checking.

YOUR NAME
1234 Main Street
Anywhere, VA 00000

DATE _____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS

011001234 541000123456789 1234

Routing Number Account Number Check Number

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

Note: An IDeal account has a maximum balance limit of up to \$350,000 for each beneficiary.

Amended Return Only

Complete lines 78 through 81 only if you're filing this return as an amended return.

Line 78 Total Due or Overpaid

If the total due shown on line 73 is greater than zero, enter it here as a positive amount.

If line 73 is zero, enter the amount of overpayment that's shown on line 74 here as a negative amount.

Line 79 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 80 Tax Paid with Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. Don't include penalty, interest, Form 51 estimated payments, withholding, or unpaid tax.

Line 81 Amended Tax Due or Refund

Add lines 78 and 79 then subtract line 80. A positive amount is your amended tax due. A negative amount is your amended refund.

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

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

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 the amount used in calculating your net capital gain or loss reported on your federal Schedule D.

Use the worksheet below to calculate your Idaho capital gain (loss) and capital loss carryover.

Part A — Additions

Line 1 Federal Net Operating Loss (NOL) Deduction

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.

Tax Year _____ Idaho Capital Gain or Loss Adjustment Worksheet Schedule D

Don't complete this worksheet if all of your Idaho gains (losses) are the same as your federal gains (losses).

List the Form 1099-B transactions reported on federal Schedule D, Part I lines 1a through 3 and Part II, lines 8a through 10 that you sold after you became an Idaho resident. If you don't have any Form 1099-B transactions for the current tax year, go to line 2.

(a) Description of property Example: 100 shares of "XYZ" Co.	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)

If you have additional transactions, list on a Supplemental Schedule and enter the total gain or (loss) in column (f).

1. Total gain/(loss)	1	
2. Enter the total gain/(loss) amounts that are Idaho-source on the following lines:		
a. Schedule D, Line 4 _____		
b. Schedule D, Line 5 _____		
c. Schedule D, Line 11 _____		
d. Schedule D, Line 12 _____		
Combine the amounts from a, b, c, and d. Enter the total amount	2	
3. Enter the total capital gain distributions (federal Form 1099-DIV, box 2a) you received as an Idaho resident	3	
4. Idaho capital loss carryover from prior year, if any	4	
5. Tax year _____. Total Idaho gain (loss). Combine lines 1, 2, 3, and 4. If a (loss), go to line 6. If a gain, go to line 7	5	
6. Enter the smaller loss of: (a) the (loss) on line 5; or (b) (\$3,000) for married, qualifying widow(er) or head of household. (\$1,500) if single or married filing separately	6	
7. Enter the Idaho gain from line 5 or (loss) from line 6	7	
8. Enter the (loss - if any) from federal Form 1040 or 1040-SR, line 7. If no loss is reported, enter zero	8	
9. Subtract line 8 from line 7. Enter the difference here and on Form 39R, Part A, line 2	9	

Idaho Capital Loss Carryover Worksheet

Tax Year _____

If the line 5 loss from the Idaho Capital Gain or Loss Adjustment Worksheet is more than (\$3,000) or (\$1,500 for MFS and Single), subtract line 6 from line 5. This is your Idaho capital loss carryover _____

Keep these worksheets for your records.

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 plus \$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 21. Don't include the interest income from Idaho municipal securities reported on Form ID K-1, Part IV, Column B, line 24.

Line 4 Idaho College Savings Account Withdrawal

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

Include withdrawals from Idaho college savings programs that were transferred to a qualified program operated by another state or a qualified Achieving a Better Life Experience (ABLE) program. 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 22.

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

If you have a federal passive loss limitation and claimed bonus depreciation in the current tax year:

- Compute the Idaho bonus depreciation addback
- Add it to the federal passive loss carryover on the federal return
- If the result is positive, include the amount on this line
- If the result is negative, no Idaho bonus depreciation addback is needed
- Complete a separate federal Form 8582 computing the Idaho passive loss carryover to subsequent years

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 20 and the other additions from Form ID K-1, Part IV, Column B, line 23.

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.

First-time Home Buyer Savings Account Withdrawals

If you withdraw funds from an Idaho first-time home buyer savings account and don't use the funds to pay eligible home costs, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Costs, fees, taxes, or payments for the purchase of an Idaho home

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.

Emergency Rental Assistance

Include on this line any amounts excluded from taxable income for funds received according to the emergency rental assistance program established under Public Law 116-260 for COVID relief.

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 federal Form 1040, enter the amount of all state income tax refunds and state tax rebates included in income on federal Schedule 1, line 1.

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

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 25.

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. Contact the Idaho Division of Building Safety at dbs.idaho.gov for more information.

Examples of energy efficiency upgrades include:

- Insulation that’s added to 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 also is deductible.

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 Idaho 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 it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove in the same tax year that you surrender the nonqualifying wood stove to the DEQ.

Lines 5a – 5d

Complete the lines that apply to the year you acquired the device. For example, if your device was acquired in 2018, 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.

Worksheet

1. Enter the amount of qualified expenses you incurred and paid in 2021. 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 lines 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 or 1040-SR, line 6b. Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount reported on Form 1040 or 1040-SR, line 5a.

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 as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

Line 8 Retirement Benefits Deduction for Qualified Retirement Benefits

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

The Idaho Retirement Benefits 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 recipients 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 recipients must meet the requirements in Part One, **and** their 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. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.
- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund. If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.
- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction.

Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen’s Retirement Fund may qualify for the deduction. If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don’t qualify for the deduction.

- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you’re under the minimum retirement age. Instead it may be included on Form 1040 or 1040-SR, line 1 as wages.

Line 8a The maximum amounts that can be deducted for 2021 are:

Married filing jointly:

- Recipient age 65 or older \$56,664
- Recipient age 62 or older and disabled ... \$56,664

Single:

- Age 65 or older \$37,776
- Age 62 or older and disabled \$37,776

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 8b. 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 or 1040-SR, line 1

Line 8c. Enter the amount of retirement benefits you (and your spouse) received under the Federal Social Security Act, Box 5 of your Form SSA-1099s. If you or your spouse received Canadian Social Security benefits that you included in your federal taxable income, include those amounts received.

Line 9 Technological Equipment Donation

Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary or secondary school
- Public or nonprofit private college or university
- Public library or library district

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 your distributive share from the appropriate column of Form ID K-1, Part IV, line 26. 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 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, or 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 Active Duty Military Pay Earned Outside of Idaho

If you're serving in the United States military on active 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. Enter your nontaxable military wages.

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. 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 this line.

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 or 1040-SR.

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 deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal). Contributions to an out-of-state qualified tuition program aren't eligible for the deduction. Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified eligible education expense for the beneficiary as provided in 26 U.S.C. section 529. The person who withdraws the funds must report the amounts withdrawn as income. More information is available at idsaves.org or by calling (866) 433-2533.

Line 15

Home for the Aged

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

Developmentally Disabled

You can deduct \$1,000 for each family member, including yourself and your spouse, who:

- Is developmentally disabled
- You maintain a household for, and
- You 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 E.

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 or 1040-SR, Schedule A, use the worksheet on page 35 to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums then to long-term care insurance.

Idaho Medical Savings Account

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

Salary Reduction Plans

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

Business Deductions

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

Social Security Medicare A and B

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

If you voluntarily enroll in Medicare B or Medicare D or aren't covered under Social Security and voluntarily enroll in Medicare A, 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 or 1040-SR, Schedule A, by 7.5% of adjusted gross income.

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 or 1040-SR, Schedule A, use the following worksheet 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 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 directly provide or supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on 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.

Worksheet

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 or 1040-SR, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, 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 or 1040-SR, 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 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 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 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 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 the amount on Form 39R, line 19 _____

Line 20 Workers' Compensation Insurance

A self-employed individual can deduct the actual amount 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 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 27.

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

Line 22 First-time Home Buyer Savings Account

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is established to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 22 but only if included on Form 40, line 7. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year
- Doesn't own, either individually or jointly, a single-family or multi-family residence; and
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

Line 23 Other Subtractions

Identify any other subtraction you're eligible for, and claim the amount on this line.

Include:

- Your distributive share of other subtractions from Form ID K-1, Part IV, Column B, line 28
- Charitable contributions not allowed on the federal return because of federal NOL limitations
- Interest from Idaho Build America Bonds that was included in federal adjusted gross income, Form 40, line 7
- Any Domestic Production Activities Deduction (DPAD) under Section 199A(g) allocated from an agricultural or horticultural cooperative
- Amounts included in taxable income for funds received or loans forgiven according to Public Laws 116-136, 116-139, and 116-142 for COVID relief

Don't include:

- Income earned in another state as a subtraction
- Foreign taxes as a subtraction, since they're claimed as part of the Idaho itemized deduction, if allowable
- Any interest from non-Idaho Build America Bonds

See the instructions for **Itemized or Standard Deductions**.

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

Line 4. Divide line 2 by line 3. Round to four digits to the right of the decimal point. For example, .66666 is rounded to .6667 and 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 lines 5 or 6. Enter this amount on Form 40, line 22.

Part D — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to a qualified educational entity, 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

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 D, 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
- Winchester Occupational Workshop, Winchester
- Witco Inc., Caldwell
- Women’s and Children’s Alliance

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 an:
 - 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 E — 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.

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 and Dividends

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 21.

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 21.

If you're 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 made a nonqualified withdrawal from an Idaho college savings account, enter the amount withdrawn minus any amounts reported on your federal Form 1040 or 1040-SR.

Include withdrawals from Idaho college savings programs that are transferred to a qualified program operated by another state or a qualified Achieving a Better Life Experience (ABLE) program. The amount added back is limited to your contributions deducted in the year of transfer and the previous tax year.

Column B: If you made 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 22.

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 22.

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 22. The amount must be included as part of Form 43, line 27, Idaho Adjusted Gross Income.

If you have a federal passive loss limitation and claimed bonus depreciation in the current tax year:

- Compute the Idaho bonus depreciation addback
- Add it to the federal passive loss carryover on the federal return
- If the result is positive, include the amount on this line
- If the result is negative, no Idaho bonus depreciation addback is needed
- Complete and include a separate federal Form 8582 computing the Idaho passive loss carryover to subsequent years

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 an Idaho resident	_____	_____
7. First-time home buyer savings account withdrawals	_____	_____
8. Total. Add lines 1 through 7. Enter these amounts in the appropriate columns on line 4 of Form 39NR	_____	_____

Federal Net Operating Loss (NOL)

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

Column B: Make no entry in Column B.

Capital Loss Carryforward

Column A: Enter any capital losses included on federal Form 1040 or 1040-SR, line 7 that were incurred in another state or capital losses from activities not taxable by Idaho.

See the Capital Gain or Loss Adjustment Worksheet on page 27 to compute your Idaho capital gain (loss) and required addition if necessary.

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 B, line 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

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 20, and the other additions from Form ID K-1, Part IV, Column B, line 23.

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

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 72, and check the box for an unqualified withdrawal.

First-time Home Buyer Savings Account

Columns A and B: If you withdraw funds from an Idaho first-time home buyer savings account and don't use the funds to pay eligible home costs, Idaho taxes the withdrawal. Report this amount as an other addition. Eligible home costs include:

- Down payment for the purchase of an Idaho home
- Cost, fees, taxes, or payments for the purchase of an Idaho home

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.

Line 2 State Income Tax Refund

Column A: Enter all state income tax refunds included on federal Schedule 1, line 1.

Column B: Enter state income tax refunds and state tax rebates for Idaho servicemembers included on Idaho Form 43, line 19.

Line 3 Interest from U.S. Government Obligations

Idaho doesn't tax interest income received from U.S. government obligations. See page 29 for examples of U.S. government obligations.

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 or 1040-SR, line 2b. Your distributive share from Form ID K-1, Part IV, Column A, line 25 net of the expenses related to the federal obligations, should already be included on federal Form 1040 or 1040-SR.

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 25 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.

Worksheet

1. Enter the amount of qualified expenses you incurred and paid in 2021. 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 lines 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 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

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 or 1040-SR, line 6b. Don't enter the amount reported on Form 1040 or 1040-SR, line 6a.

Enter the taxable amount of non-Social Security equivalent railroad benefits from Form RRB-1099R included on your federal Form 1040 or 1040-SR, line 5b. Don't enter the amount reported on Form 1040 or 1040-SR, line 5a.

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 as wages on Form 1040 or 1040-SR, line 1 if you're under the minimum retirement age.

Column B: Enter Social Security and railroad benefits included on Idaho Form 43, line 19.

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
 - See page 32 for the definition of revenue-producing enterprises
- (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 7 Idaho Resident-Military Pay Earned Outside of Idaho

Column A and B: If you're serving in the United States military on active 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 Idaho part-year residents who report military wages earned outside Idaho as Idaho income on Form 43, line 7.

Enter the amount of wages in Columns A and B 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 this line.

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 or 1040-SR.

An Idaho medical savings account generally is 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 this line 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 this line.

Line 9 Idaho College Savings Program

You can deduct up to \$6,000 (\$12,000 if married filing a joint return) per year in contributions to accounts in the Idaho College Savings Program (IDeal). Contributions to an out-of-state qualified tuition program aren't eligible for the deduction. Designate the account owner and beneficiary at the time you establish the account. The account owner can make withdrawals for a qualified

eligible education expense for the beneficiary as provided in 26 U.S.C. section 529. The person who withdraws the funds must report the amounts withdrawn as income. 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. 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 or 1040-SR, line 9 _____
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

Home for the Aged

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

Developmentally Disabled

You can deduct \$1,000 for each family member, including yourself and your spouse, who:

- Is developmentally disabled
- You maintain a household for, and
- You 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.

See page 33 for the definition of developmental disability.

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

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 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 Pass-through Subtractions

Column A: Include the amount of other subtractions included on Form ID K-1, Part IV, Column A, line 28.

Column B: Enter your Idaho apportioned share of the Idaho subtractions from Form ID K-1, Part IV, Column B, line 28.

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 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. Contact the Idaho Division of Building Safety at dbs.idaho.gov for more information.

See page 30 for more on energy efficiency upgrades.

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

Line 17 Technological Equipment Donation

Columns A and B: Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary, or secondary school
- Public or nonprofit private college or university
- Public library or library district

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 26. 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 or 1040-SR, Schedule A, use the worksheet on page 46 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 already are deducted or accounted for, they can't be deducted a second time.

Salary Reduction Plans

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

Business Deductions

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

Social Security Medicare A and B

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

If you voluntarily enroll in Medicare B or Medicare D or aren't covered under Social Security and voluntarily enroll in Medicare A, 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

The following worksheets calculate your health insurance and long-term care insurance premium subtractions 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 or 1040-SR, Schedule A _____
2. Amount claimed for long-term care insurance on federal Form 1040 or 1040-SR, Schedule A _____
3. Additional medical expenses claimed on federal Form 1040 or 1040-SR, 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 or 1040-SR, 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 or 1040-SR, Schedule A. Enter the lesser of lines 1 or 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 or 1040-SR, Schedule A. Enter the lesser of lines 2 or 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 the 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 or 1040-SR, line 9 _____
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 directly provide or that supplement long-term care insurance qualify. This includes a policy that provides for payment of benefits based on 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.

If you claimed a deduction for long-term care insurance on your federal Form 1040 or 1040-SR, Schedule A as an itemized deduction, calculate the long-term care insurance allowed as a deduction by using the worksheet on the previous page.

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 or 1040-SR, line 9
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 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 current industry and state standards that replaces a noncertified wood stove

A noncertified wood stove is a wood stove that doesn't meet 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 it received and destroyed the noncertified wood stove.

You must install the natural gas or propane heating unit or the EPA-certified wood stove or pellet stove the same tax year that you surrender the nonqualifying wood stove to the DEQ.

Lines 20a – 20d

Complete the lines that apply to the year you acquired the device. For example, if you acquired the device in 2018, 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 Benefits 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 recipients 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 recipients must meet the requirements in Part One, and their 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, employees 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. If the first digit is 0, 1, 2, 3, or 4, the benefits are paid out of CSRS.

- **Idaho Firefighters:** Retirement benefits paid by the Public Employee Retirement System of Idaho (PERSI) relating to the Firemen's Retirement Fund.

If you received a 1099R and your account number includes the FRF (Firemen's Retirement Fund) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Police Officers of an Idaho City:** Retirement benefits paid from the Policemen's Retirement Fund that no longer admits new members and, on January 1, 2012, was administered by an Idaho city or PERSI. Also, benefits paid by PERSI relating to Idaho police officer employment not included in the federal Social Security retirement system. For example, benefits paid out of the city police retirement funds for the cities of Coeur d'Alene, Lewiston, and Pocatello may qualify for the deduction. Similarly, benefits paid by PERSI relating to the old Idaho Falls Policemen's Retirement Fund may qualify for the deduction.

If you received a 1099R and your account number includes the IFP (Idaho Falls Police) designation, your benefits may qualify for the deduction. Benefits paid out of the PERSI Base Plan don't qualify for the deduction.

- **Service Members:** Retirement benefits paid by the United States to a retired member of the U.S. military.

Disability pension paid by the Federal Railroad Retirement Act may not be included on your Form RRB-1099 or RRB-1099-R, if you're under the minimum retirement age. Instead it may be included on Form 1040 or 1040-SR, line 1 as wages.

The maximum amounts that can be deducted for 2021 are:

Married filing jointly:

- Recipient age 65 or older \$56,664
- Recipient age 62 or older and disabled \$56,664

Single:

- Age 65 or older \$37,776
- Age 62 or older and disabled \$37,776

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 1099s for all qualified retirement benefits claimed.

Line 22a. Enter \$56,664 or \$37,776, whichever applies 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 or 1040-SR, 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 Form SSA-1099s. If you or your spouse received 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.

Line 24 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 gains and losses), include the difference on this line; otherwise, enter the difference on Part A, line 3

Include the federal Form 4562s 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 this line.

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 27.

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 this line.

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

Line 25 First-time Home Buyer Savings Account Contributions and Interest

You can contribute up to \$15,000 (\$30,000 if married filing a joint return) to a first-time home buyer savings account and deduct the contribution. Deposits into a first-time home buyer savings account can't exceed \$100,000 for the lifetime of the account.

A first-time home buyer savings account is established in Idaho with a bank, savings and loan association, credit union, or trust company authorized to act as a fiduciary. The account is used to pay the eligible home costs of the account holder or to reimburse the account holder's eligible home costs in connection with a qualified home purchase.

Include interest earned on the account on line 25 but only if included on Form 43, line 8. Interest earned on the account is tax deferred if the funds are used for a qualified home purchase. Enter the name of the financial institution and your account number in the spaces provided. Add your contributions to the interest earned on the account, and enter the total on this line.

Check the box to attest that you're a first-time home buyer. A first-time home buyer means an individual who:

- Resides in Idaho
- Has filed an Idaho income tax return for the most recent tax year

- Doesn't own, either individually or jointly, a single-family or multi-family residence, and
- Has never owned or purchased, either individually or jointly, a single-family residence in any location

Line 26 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 28 on this line. Include those other subtractions on line 15.

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

Part C — Credit for Income Tax Paid to Other States by Part-year Residents

When both 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 31, 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. 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's taxed twice. Only income that's taxed by Idaho and also taxed by another state is double-taxed.

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

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

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

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 43.

Part D — Credit for 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.

Examples of income that both Idaho and another state may tax include:

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

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

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

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

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

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

or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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

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

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

Part E — Credits for Idaho Educational Entity and Idaho Youth and Rehabilitation Facility Contributions, and Live Organ Donation Expenses

Line 1 Credit for Idaho Educational Entity Contributions

If you donated cash to qualified educational entities, you can claim a tax credit. Donation of goods or services don't qualify.

The credit is limited to the smallest of:

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

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

See page 37 for the list of qualified educational entities.

Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

You can claim this credit if you donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

The credit is limited to the smallest of:

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

When determining the amount of credit, include amounts from Form ID K-1, Part VIII, line 56 in your calculations.

See page 38 for the list of qualified youth or rehabilitation facilities and their foundations.

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 an:
 - 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 64.

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 64.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 40, line 19 or Form 43, line 41, is \$25,360. First, they find the \$25,350 – \$25,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,164. This is the tax amount they must write on Form 40, line 20 or Form 43, line 42.

At Least	But Less Than	Single or Married Filing Separately	Married Filing Jointly* or Head of Household
		Your tax is –	
25,300	25,350	1,403	1,160
25,350	25,400	1,406	1,164
25,400	25,450	1,410	1,167

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	29	20	4,000	4,050	91	58
50	100	1	1	2,050	2,100	31	21	4,050	4,100	93	60
100	150	1	1	2,100	2,150	33	21	4,100	4,150	95	61
150	200	2	2	2,150	2,200	34	22	4,150	4,200	96	63
200	250	2	2	2,200	2,250	36	22	4,200	4,250	98	64
250	300	3	3	2,250	2,300	37	23	4,250	4,300	99	66
300	350	3	3	2,300	2,350	39	23	4,300	4,350	101	67
350	400	4	4	2,350	2,400	40	24	4,350	4,400	102	69
400	450	4	4	2,400	2,450	42	24	4,400	4,450	104	70
450	500	5	5	2,450	2,500	43	25	4,450	4,500	105	72
500	550	5	5	2,500	2,550	45	25	4,500	4,550	107	74
550	600	6	6	2,550	2,600	46	26	4,550	4,600	108	75
600	650	6	6	2,600	2,650	48	26	4,600	4,650	110	77
650	700	7	7	2,650	2,700	50	27	4,650	4,700	112	78
700	750	7	7	2,700	2,750	51	27	4,700	4,750	113	80
750	800	8	8	2,750	2,800	53	28	4,750	4,800	115	81
800	850	8	8	2,800	2,850	54	28	4,800	4,850	117	83
850	900	9	9	2,850	2,900	56	29	4,850	4,900	119	84
900	950	9	9	2,900	2,950	57	29	4,900	4,950	122	86
950	1,000	10	10	2,950	3,000	59	30	4,950	5,000	124	88
\$1,000				\$3,000				\$5,000			
1,000	1,050	10	10	3,000	3,050	60	30	5,000	5,050	126	89
1,050	1,100	11	11	3,050	3,100	62	31	5,050	5,100	128	91
1,100	1,150	11	11	3,100	3,150	64	31	5,100	5,150	131	92
1,150	1,200	12	12	3,150	3,200	65	32	5,150	5,200	133	94
1,200	1,250	12	12	3,200	3,250	67	33	5,200	5,250	135	95
1,250	1,300	13	13	3,250	3,300	68	35	5,250	5,300	137	97
1,300	1,350	13	13	3,300	3,350	70	36	5,300	5,350	140	98
1,350	1,400	14	14	3,350	3,400	71	38	5,350	5,400	142	100
1,400	1,450	14	14	3,400	3,450	73	39	5,400	5,450	144	101
1,450	1,500	15	15	3,450	3,500	74	41	5,450	5,500	146	103
1,500	1,550	15	15	3,500	3,550	76	43	5,500	5,550	149	105
1,550	1,600	16	16	3,550	3,600	77	44	5,550	5,600	151	106
1,600	1,650	17	16	3,600	3,650	79	46	5,600	5,650	153	108
1,650	1,700	19	17	3,650	3,700	81	47	5,650	5,700	155	109
1,700	1,750	20	17	3,700	3,750	82	49	5,700	5,750	158	111
1,750	1,800	22	18	3,750	3,800	84	50	5,750	5,800	160	112
1,800	1,850	23	18	3,800	3,850	85	52	5,800	5,850	162	114
1,850	1,900	25	19	3,850	3,900	87	53	5,850	5,900	164	115
1,900	1,950	26	19	3,900	3,950	88	55	5,900	5,950	167	117
1,950	2,000	28	20	3,950	4,000	90	57	5,950	6,000	169	119

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	171	120	9,000	9,050	344	213	12,000	12,050	539	341
6,050	6,100	173	122	9,050	9,100	347	215	12,050	12,100	542	343
6,100	6,150	176	123	9,100	9,150	350	216	12,100	12,150	545	346
6,150	6,200	178	125	9,150	9,200	353	218	12,150	12,200	548	348
6,200	6,250	180	126	9,200	9,250	357	219	12,200	12,250	552	350
6,250	6,300	182	128	9,250	9,300	360	221	12,250	12,300	555	352
6,300	6,350	185	129	9,300	9,350	363	222	12,300	12,350	558	355
6,350	6,400	187	131	9,350	9,400	366	224	12,350	12,400	561	357
6,400	6,450	190	132	9,400	9,450	370	225	12,400	12,450	565	359
6,450	6,500	193	134	9,450	9,500	373	227	12,450	12,500	568	361
6,500	6,550	195	136	9,500	9,550	376	229	12,500	12,550	571	364
6,550	6,600	198	137	9,550	9,600	379	231	12,550	12,600	574	366
6,600	6,650	201	139	9,600	9,650	383	233	12,600	12,650	578	368
6,650	6,700	204	140	9,650	9,700	386	235	12,650	12,700	581	370
6,700	6,750	206	142	9,700	9,750	389	238	12,700	12,750	584	373
6,750	6,800	209	143	9,750	9,800	392	240	12,750	12,800	587	376
6,800	6,850	212	145	9,800	9,850	396	242	12,800	12,850	591	378
6,850	6,900	215	146	9,850	9,900	399	244	12,850	12,900	594	381
6,900	6,950	217	148	9,900	9,950	402	247	12,900	12,950	597	384
6,950	7,000	220	150	9,950	10,000	405	249	12,950	13,000	600	387
\$7,000				\$10,000				\$13,000			
7,000	7,050	223	151	10,000	10,050	409	251	13,000	13,050	604	389
7,050	7,100	226	153	10,050	10,100	412	253	13,050	13,100	607	392
7,100	7,150	228	154	10,100	10,150	415	256	13,100	13,150	610	395
7,150	7,200	231	156	10,150	10,200	418	258	13,150	13,200	613	398
7,200	7,250	234	157	10,200	10,250	422	260	13,200	13,250	617	400
7,250	7,300	237	159	10,250	10,300	425	262	13,250	13,300	620	403
7,300	7,350	239	160	10,300	10,350	428	265	13,300	13,350	623	406
7,350	7,400	242	162	10,350	10,400	431	267	13,350	13,400	626	409
7,400	7,450	245	163	10,400	10,450	435	269	13,400	13,450	630	411
7,450	7,500	248	165	10,450	10,500	438	271	13,450	13,500	633	414
7,500	7,550	250	167	10,500	10,550	441	274	13,500	13,550	636	417
7,550	7,600	253	168	10,550	10,600	444	276	13,550	13,600	639	420
7,600	7,650	256	170	10,600	10,650	448	278	13,600	13,650	643	422
7,650	7,700	259	171	10,650	10,700	451	280	13,650	13,700	646	425
7,700	7,750	261	173	10,700	10,750	454	283	13,700	13,750	649	428
7,750	7,800	264	174	10,750	10,800	457	285	13,750	13,800	652	431
7,800	7,850	267	176	10,800	10,850	461	287	13,800	13,850	656	433
7,850	7,900	270	177	10,850	10,900	464	289	13,850	13,900	659	436
7,900	7,950	272	179	10,900	10,950	467	292	13,900	13,950	662	439
7,950	8,000	275	181	10,950	11,000	470	294	13,950	14,000	665	442
\$8,000				\$11,000				\$14,000			
8,000	8,050	279	182	11,000	11,050	474	296	14,000	14,050	669	444
8,050	8,100	282	184	11,050	11,100	477	298	14,050	14,100	672	447
8,100	8,150	285	185	11,100	11,150	480	301	14,100	14,150	675	450
8,150	8,200	288	187	11,150	11,200	483	303	14,150	14,200	678	453
8,200	8,250	292	188	11,200	11,250	487	305	14,200	14,250	682	455
8,250	8,300	295	190	11,250	11,300	490	307	14,250	14,300	685	458
8,300	8,350	298	191	11,300	11,350	493	310	14,300	14,350	688	461
8,350	8,400	301	193	11,350	11,400	496	312	14,350	14,400	691	464
8,400	8,450	305	194	11,400	11,450	500	314	14,400	14,450	695	466
8,450	8,500	308	196	11,450	11,500	503	316	14,450	14,500	698	469
8,500	8,550	311	198	11,500	11,550	506	319	14,500	14,550	701	472
8,550	8,600	314	199	11,550	11,600	509	321	14,550	14,600	704	475
8,600	8,650	318	201	11,600	11,650	513	323	14,600	14,650	708	477
8,650	8,700	321	202	11,650	11,700	516	325	14,650	14,700	711	480
8,700	8,750	324	204	11,700	11,750	519	328	14,700	14,750	714	483
8,750	8,800	327	205	11,750	11,800	522	330	14,750	14,800	717	486
8,800	8,850	331	207	11,800	11,850	526	332	14,800	14,850	721	488
8,850	8,900	334	208	11,850	11,900	529	334	14,850	14,900	724	491
8,900	8,950	337	210	11,900	11,950	532	337	14,900	14,950	727	494
8,950	9,000	340	212	11,950	12,000	535	339	14,950	15,000	730	497

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	734	499	18,000	18,050	929	686	21,000	21,050	1,124	881
15,050	15,100	737	502	18,050	18,100	932	689	21,050	21,100	1,127	884
15,100	15,150	740	505	18,100	18,150	935	692	21,100	21,150	1,130	887
15,150	15,200	743	508	18,150	18,200	938	696	21,150	21,200	1,133	891
15,200	15,250	747	510	18,200	18,250	942	699	21,200	21,250	1,137	894
15,250	15,300	750	513	18,250	18,300	945	702	21,250	21,300	1,140	897
15,300	15,350	753	516	18,300	18,350	948	705	21,300	21,350	1,143	900
15,350	15,400	756	519	18,350	18,400	951	709	21,350	21,400	1,146	904
15,400	15,450	760	521	18,400	18,450	955	712	21,400	21,450	1,150	907
15,450	15,500	763	524	18,450	18,500	958	715	21,450	21,500	1,153	910
15,500	15,550	766	527	18,500	18,550	961	718	21,500	21,550	1,156	913
15,550	15,600	769	530	18,550	18,600	964	722	21,550	21,600	1,159	917
15,600	15,650	773	532	18,600	18,650	968	725	21,600	21,650	1,163	920
15,650	15,700	776	535	18,650	18,700	971	728	21,650	21,700	1,166	923
15,700	15,750	779	538	18,700	18,750	974	731	21,700	21,750	1,169	926
15,750	15,800	782	541	18,750	18,800	977	735	21,750	21,800	1,172	930
15,800	15,850	786	543	18,800	18,850	981	738	21,800	21,850	1,176	933
15,850	15,900	789	546	18,850	18,900	984	741	21,850	21,900	1,179	936
15,900	15,950	792	549	18,900	18,950	987	744	21,900	21,950	1,182	939
15,950	16,000	795	553	18,950	19,000	990	748	21,950	22,000	1,185	943
\$16,000		Your tax is —		\$19,000		Your tax is —		\$22,000		Your tax is —	
16,000	16,050	799	556	19,000	19,050	994	751	22,000	22,050	1,189	946
16,050	16,100	802	559	19,050	19,100	997	754	22,050	22,100	1,192	949
16,100	16,150	805	562	19,100	19,150	1,000	757	22,100	22,150	1,195	952
16,150	16,200	808	566	19,150	19,200	1,003	761	22,150	22,200	1,198	956
16,200	16,250	812	569	19,200	19,250	1,007	764	22,200	22,250	1,202	959
16,250	16,300	815	572	19,250	19,300	1,010	767	22,250	22,300	1,205	962
16,300	16,350	818	575	19,300	19,350	1,013	770	22,300	22,350	1,208	965
16,350	16,400	821	579	19,350	19,400	1,016	774	22,350	22,400	1,211	969
16,400	16,450	825	582	19,400	19,450	1,020	777	22,400	22,450	1,215	972
16,450	16,500	828	585	19,450	19,500	1,023	780	22,450	22,500	1,218	975
16,500	16,550	831	588	19,500	19,550	1,026	783	22,500	22,550	1,221	978
16,550	16,600	834	592	19,550	19,600	1,029	787	22,550	22,600	1,224	982
16,600	16,650	838	595	19,600	19,650	1,033	790	22,600	22,650	1,228	985
16,650	16,700	841	598	19,650	19,700	1,036	793	22,650	22,700	1,231	988
16,700	16,750	844	601	19,700	19,750	1,039	796	22,700	22,750	1,234	991
16,750	16,800	847	605	19,750	19,800	1,042	800	22,750	22,800	1,237	995
16,800	16,850	851	608	19,800	19,850	1,046	803	22,800	22,850	1,241	998
16,850	16,900	854	611	19,850	19,900	1,049	806	22,850	22,900	1,244	1,001
16,900	16,950	857	614	19,900	19,950	1,052	809	22,900	22,950	1,247	1,004
16,950	17,000	860	618	19,950	20,000	1,055	813	22,950	23,000	1,250	1,008
\$17,000		Your tax is —		\$20,000		Your tax is —		\$23,000		Your tax is —	
17,000	17,050	864	621	20,000	20,050	1,059	816	23,000	23,050	1,254	1,011
17,050	17,100	867	624	20,050	20,100	1,062	819	23,050	23,100	1,257	1,014
17,100	17,150	870	627	20,100	20,150	1,065	822	23,100	23,150	1,260	1,017
17,150	17,200	873	631	20,150	20,200	1,068	826	23,150	23,200	1,263	1,021
17,200	17,250	877	634	20,200	20,250	1,072	829	23,200	23,250	1,267	1,024
17,250	17,300	880	637	20,250	20,300	1,075	832	23,250	23,300	1,270	1,027
17,300	17,350	883	640	20,300	20,350	1,078	835	23,300	23,350	1,273	1,030
17,350	17,400	886	644	20,350	20,400	1,081	839	23,350	23,400	1,276	1,034
17,400	17,450	890	647	20,400	20,450	1,085	842	23,400	23,450	1,280	1,037
17,450	17,500	893	650	20,450	20,500	1,088	845	23,450	23,500	1,283	1,040
17,500	17,550	896	653	20,500	20,550	1,091	848	23,500	23,550	1,286	1,043
17,550	17,600	899	657	20,550	20,600	1,094	852	23,550	23,600	1,289	1,047
17,600	17,650	903	660	20,600	20,650	1,098	855	23,600	23,650	1,293	1,050
17,650	17,700	906	663	20,650	20,700	1,101	858	23,650	23,700	1,296	1,053
17,700	17,750	909	666	20,700	20,750	1,104	861	23,700	23,750	1,299	1,056
17,750	17,800	912	670	20,750	20,800	1,107	865	23,750	23,800	1,302	1,060
17,800	17,850	916	673	20,800	20,850	1,111	868	23,800	23,850	1,306	1,063
17,850	17,900	919	676	20,850	20,900	1,114	871	23,850	23,900	1,309	1,066
17,900	17,950	922	679	20,900	20,950	1,117	874	23,900	23,950	1,312	1,069
17,950	18,000	925	683	20,950	21,000	1,120	878	23,950	24,000	1,315	1,073

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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				\$27,000				\$30,000			
Your tax is —				Your tax is —				Your tax is —			
24,000	24,050	1,319	1,076	27,000	27,050	1,514	1,271	30,000	30,050	1,709	1,466
24,050	24,100	1,322	1,079	27,050	27,100	1,517	1,274	30,050	30,100	1,712	1,469
24,100	24,150	1,325	1,082	27,100	27,150	1,520	1,277	30,100	30,150	1,715	1,472
24,150	24,200	1,328	1,086	27,150	27,200	1,523	1,281	30,150	30,200	1,718	1,476
24,200	24,250	1,332	1,089	27,200	27,250	1,527	1,284	30,200	30,250	1,722	1,479
24,250	24,300	1,335	1,092	27,250	27,300	1,530	1,287	30,250	30,300	1,725	1,482
24,300	24,350	1,338	1,095	27,300	27,350	1,533	1,290	30,300	30,350	1,728	1,485
24,350	24,400	1,341	1,099	27,350	27,400	1,536	1,294	30,350	30,400	1,731	1,489
24,400	24,450	1,345	1,102	27,400	27,450	1,540	1,297	30,400	30,450	1,735	1,492
24,450	24,500	1,348	1,105	27,450	27,500	1,543	1,300	30,450	30,500	1,738	1,495
24,500	24,550	1,351	1,108	27,500	27,550	1,546	1,303	30,500	30,550	1,741	1,498
24,550	24,600	1,354	1,112	27,550	27,600	1,549	1,307	30,550	30,600	1,744	1,502
24,600	24,650	1,358	1,115	27,600	27,650	1,553	1,310	30,600	30,650	1,748	1,505
24,650	24,700	1,361	1,118	27,650	27,700	1,556	1,313	30,650	30,700	1,751	1,508
24,700	24,750	1,364	1,121	27,700	27,750	1,559	1,316	30,700	30,750	1,754	1,511
24,750	24,800	1,367	1,125	27,750	27,800	1,562	1,320	30,750	30,800	1,757	1,515
24,800	24,850	1,371	1,128	27,800	27,850	1,566	1,323	30,800	30,850	1,761	1,518
24,850	24,900	1,374	1,131	27,850	27,900	1,569	1,326	30,850	30,900	1,764	1,521
24,900	24,950	1,377	1,134	27,900	27,950	1,572	1,329	30,900	30,950	1,767	1,524
24,950	25,000	1,380	1,138	27,950	28,000	1,575	1,333	30,950	31,000	1,770	1,528
\$25,000				\$28,000				\$31,000			
Your tax is —				Your tax is —				Your tax is —			
25,000	25,050	1,384	1,141	28,000	28,050	1,579	1,336	31,000	31,050	1,774	1,531
25,050	25,100	1,387	1,144	28,050	28,100	1,582	1,339	31,050	31,100	1,777	1,534
25,100	25,150	1,390	1,147	28,100	28,150	1,585	1,342	31,100	31,150	1,780	1,537
25,150	25,200	1,393	1,151	28,150	28,200	1,588	1,346	31,150	31,200	1,783	1,541
25,200	25,250	1,397	1,154	28,200	28,250	1,592	1,349	31,200	31,250	1,787	1,544
25,250	25,300	1,400	1,157	28,250	28,300	1,595	1,352	31,250	31,300	1,790	1,547
25,300	25,350	1,403	1,160	28,300	28,350	1,598	1,355	31,300	31,350	1,793	1,550
25,350	25,400	1,406	1,164	28,350	28,400	1,601	1,359	31,350	31,400	1,796	1,554
25,400	25,450	1,410	1,167	28,400	28,450	1,605	1,362	31,400	31,450	1,800	1,557
25,450	25,500	1,413	1,170	28,450	28,500	1,608	1,365	31,450	31,500	1,803	1,560
25,500	25,550	1,416	1,173	28,500	28,550	1,611	1,368	31,500	31,550	1,806	1,563
25,550	25,600	1,419	1,177	28,550	28,600	1,614	1,372	31,550	31,600	1,809	1,567
25,600	25,650	1,423	1,180	28,600	28,650	1,618	1,375	31,600	31,650	1,813	1,570
25,650	25,700	1,426	1,183	28,650	28,700	1,621	1,378	31,650	31,700	1,816	1,573
25,700	25,750	1,429	1,186	28,700	28,750	1,624	1,381	31,700	31,750	1,819	1,576
25,750	25,800	1,432	1,190	28,750	28,800	1,627	1,385	31,750	31,800	1,822	1,580
25,800	25,850	1,436	1,193	28,800	28,850	1,631	1,388	31,800	31,850	1,826	1,583
25,850	25,900	1,439	1,196	28,850	28,900	1,634	1,391	31,850	31,900	1,829	1,586
25,900	25,950	1,442	1,199	28,900	28,950	1,637	1,394	31,900	31,950	1,832	1,589
25,950	26,000	1,445	1,203	28,950	29,000	1,640	1,398	31,950	32,000	1,835	1,593
\$26,000				\$29,000				\$32,000			
Your tax is —				Your tax is —				Your tax is —			
26,000	26,050	1,449	1,206	29,000	29,050	1,644	1,401	32,000	32,050	1,839	1,596
26,050	26,100	1,452	1,209	29,050	29,100	1,647	1,404	32,050	32,100	1,842	1,599
26,100	26,150	1,455	1,212	29,100	29,150	1,650	1,407	32,100	32,150	1,845	1,602
26,150	26,200	1,458	1,216	29,150	29,200	1,653	1,411	32,150	32,200	1,848	1,606
26,200	26,250	1,462	1,219	29,200	29,250	1,657	1,414	32,200	32,250	1,852	1,609
26,250	26,300	1,465	1,222	29,250	29,300	1,660	1,417	32,250	32,300	1,855	1,612
26,300	26,350	1,468	1,225	29,300	29,350	1,663	1,420	32,300	32,350	1,858	1,615
26,350	26,400	1,471	1,229	29,350	29,400	1,666	1,424	32,350	32,400	1,861	1,619
26,400	26,450	1,475	1,232	29,400	29,450	1,670	1,427	32,400	32,450	1,865	1,622
26,450	26,500	1,478	1,235	29,450	29,500	1,673	1,430	32,450	32,500	1,868	1,625
26,500	26,550	1,481	1,238	29,500	29,550	1,676	1,433	32,500	32,550	1,871	1,628
26,550	26,600	1,484	1,242	29,550	29,600	1,679	1,437	32,550	32,600	1,874	1,632
26,600	26,650	1,488	1,245	29,600	29,650	1,683	1,440	32,600	32,650	1,878	1,635
26,650	26,700	1,491	1,248	29,650	29,700	1,686	1,443	32,650	32,700	1,881	1,638
26,700	26,750	1,494	1,251	29,700	29,750	1,689	1,446	32,700	32,750	1,884	1,641
26,750	26,800	1,497	1,255	29,750	29,800	1,692	1,450	32,750	32,800	1,887	1,645
26,800	26,850	1,501	1,258	29,800	29,850	1,696	1,453	32,800	32,850	1,891	1,648
26,850	26,900	1,504	1,261	29,850	29,900	1,699	1,456	32,850	32,900	1,894	1,651
26,900	26,950	1,507	1,264	29,900	29,950	1,702	1,459	32,900	32,950	1,897	1,654
26,950	27,000	1,510	1,268	29,950	30,000	1,705	1,463	32,950	33,000	1,900	1,658

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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				\$36,000				\$39,000			
Your tax is —				Your tax is —				Your tax is —			
33,000	33,050	1,904	1,661	36,000	36,050	2,099	1,856	39,000	39,050	2,294	2,051
33,050	33,100	1,907	1,664	36,050	36,100	2,102	1,859	39,050	39,100	2,297	2,054
33,100	33,150	1,910	1,667	36,100	36,150	2,105	1,862	39,100	39,150	2,300	2,057
33,150	33,200	1,913	1,671	36,150	36,200	2,108	1,866	39,150	39,200	2,303	2,061
33,200	33,250	1,917	1,674	36,200	36,250	2,112	1,869	39,200	39,250	2,307	2,064
33,250	33,300	1,920	1,677	36,250	36,300	2,115	1,872	39,250	39,300	2,310	2,067
33,300	33,350	1,923	1,680	36,300	36,350	2,118	1,875	39,300	39,350	2,313	2,070
33,350	33,400	1,926	1,684	36,350	36,400	2,121	1,879	39,350	39,400	2,316	2,074
33,400	33,450	1,930	1,687	36,400	36,450	2,125	1,882	39,400	39,450	2,320	2,077
33,450	33,500	1,933	1,690	36,450	36,500	2,128	1,885	39,450	39,500	2,323	2,080
33,500	33,550	1,936	1,693	36,500	36,550	2,131	1,888	39,500	39,550	2,326	2,083
33,550	33,600	1,939	1,697	36,550	36,600	2,134	1,892	39,550	39,600	2,329	2,087
33,600	33,650	1,943	1,700	36,600	36,650	2,138	1,895	39,600	39,650	2,333	2,090
33,650	33,700	1,946	1,703	36,650	36,700	2,141	1,898	39,650	39,700	2,336	2,093
33,700	33,750	1,949	1,706	36,700	36,750	2,144	1,901	39,700	39,750	2,339	2,096
33,750	33,800	1,952	1,710	36,750	36,800	2,147	1,905	39,750	39,800	2,342	2,100
33,800	33,850	1,956	1,713	36,800	36,850	2,151	1,908	39,800	39,850	2,346	2,103
33,850	33,900	1,959	1,716	36,850	36,900	2,154	1,911	39,850	39,900	2,349	2,106
33,900	33,950	1,962	1,719	36,900	36,950	2,157	1,914	39,900	39,950	2,352	2,109
33,950	34,000	1,965	1,723	36,950	37,000	2,160	1,918	39,950	40,000	2,355	2,113
\$34,000				\$37,000				\$40,000			
Your tax is —				Your tax is —				Your tax is —			
34,000	34,050	1,969	1,726	37,000	37,050	2,164	1,921	40,000	40,050	2,359	2,116
34,050	34,100	1,972	1,729	37,050	37,100	2,167	1,924	40,050	40,100	2,362	2,119
34,100	34,150	1,975	1,732	37,100	37,150	2,170	1,927	40,100	40,150	2,365	2,122
34,150	34,200	1,978	1,736	37,150	37,200	2,173	1,931	40,150	40,200	2,368	2,126
34,200	34,250	1,982	1,739	37,200	37,250	2,177	1,934	40,200	40,250	2,372	2,129
34,250	34,300	1,985	1,742	37,250	37,300	2,180	1,937	40,250	40,300	2,375	2,132
34,300	34,350	1,988	1,745	37,300	37,350	2,183	1,940	40,300	40,350	2,378	2,135
34,350	34,400	1,991	1,749	37,350	37,400	2,186	1,944	40,350	40,400	2,381	2,139
34,400	34,450	1,995	1,752	37,400	37,450	2,190	1,947	40,400	40,450	2,385	2,142
34,450	34,500	1,998	1,755	37,450	37,500	2,193	1,950	40,450	40,500	2,388	2,145
34,500	34,550	2,001	1,758	37,500	37,550	2,196	1,953	40,500	40,550	2,391	2,148
34,550	34,600	2,004	1,762	37,550	37,600	2,199	1,957	40,550	40,600	2,394	2,152
34,600	34,650	2,008	1,765	37,600	37,650	2,203	1,960	40,600	40,650	2,398	2,155
34,650	34,700	2,011	1,768	37,650	37,700	2,206	1,963	40,650	40,700	2,401	2,158
34,700	34,750	2,014	1,771	37,700	37,750	2,209	1,966	40,700	40,750	2,404	2,161
34,750	34,800	2,017	1,775	37,750	37,800	2,212	1,970	40,750	40,800	2,407	2,165
34,800	34,850	2,021	1,778	37,800	37,850	2,216	1,973	40,800	40,850	2,411	2,168
34,850	34,900	2,024	1,781	37,850	37,900	2,219	1,976	40,850	40,900	2,414	2,171
34,900	34,950	2,027	1,784	37,900	37,950	2,222	1,979	40,900	40,950	2,417	2,174
34,950	35,000	2,030	1,788	37,950	38,000	2,225	1,983	40,950	41,000	2,420	2,178
\$35,000				\$38,000				\$41,000			
Your tax is —				Your tax is —				Your tax is —			
35,000	35,050	2,034	1,791	38,000	38,050	2,229	1,986	41,000	41,050	2,424	2,181
35,050	35,100	2,037	1,794	38,050	38,100	2,232	1,989	41,050	41,100	2,427	2,184
35,100	35,150	2,040	1,797	38,100	38,150	2,235	1,992	41,100	41,150	2,430	2,187
35,150	35,200	2,043	1,801	38,150	38,200	2,238	1,996	41,150	41,200	2,433	2,191
35,200	35,250	2,047	1,804	38,200	38,250	2,242	1,999	41,200	41,250	2,437	2,194
35,250	35,300	2,050	1,807	38,250	38,300	2,245	2,002	41,250	41,300	2,440	2,197
35,300	35,350	2,053	1,810	38,300	38,350	2,248	2,005	41,300	41,350	2,443	2,200
35,350	35,400	2,056	1,814	38,350	38,400	2,251	2,009	41,350	41,400	2,446	2,204
35,400	35,450	2,060	1,817	38,400	38,450	2,255	2,012	41,400	41,450	2,450	2,207
35,450	35,500	2,063	1,820	38,450	38,500	2,258	2,015	41,450	41,500	2,453	2,210
35,500	35,550	2,066	1,823	38,500	38,550	2,261	2,018	41,500	41,550	2,456	2,213
35,550	35,600	2,069	1,827	38,550	38,600	2,264	2,022	41,550	41,600	2,459	2,217
35,600	35,650	2,073	1,830	38,600	38,650	2,268	2,025	41,600	41,650	2,463	2,220
35,650	35,700	2,076	1,833	38,650	38,700	2,271	2,028	41,650	41,700	2,466	2,223
35,700	35,750	2,079	1,836	38,700	38,750	2,274	2,031	41,700	41,750	2,469	2,226
35,750	35,800	2,082	1,840	38,750	38,800	2,277	2,035	41,750	41,800	2,472	2,230
35,800	35,850	2,086	1,843	38,800	38,850	2,281	2,038	41,800	41,850	2,476	2,233
35,850	35,900	2,089	1,846	38,850	38,900	2,284	2,041	41,850	41,900	2,479	2,236
35,900	35,950	2,092	1,849	38,900	38,950	2,287	2,044	41,900	41,950	2,482	2,239
35,950	36,000	2,095	1,853	38,950	39,000	2,290	2,048	41,950	42,000	2,485	2,243

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	2,489	2,246	45,000	45,050	2,684	2,441	48,000	48,050	2,879	2,636
42,050	42,100	2,492	2,249	45,050	45,100	2,687	2,444	48,050	48,100	2,882	2,639
42,100	42,150	2,495	2,252	45,100	45,150	2,690	2,447	48,100	48,150	2,885	2,642
42,150	42,200	2,498	2,256	45,150	45,200	2,693	2,451	48,150	48,200	2,888	2,646
42,200	42,250	2,502	2,259	45,200	45,250	2,697	2,454	48,200	48,250	2,892	2,649
42,250	42,300	2,505	2,262	45,250	45,300	2,700	2,457	48,250	48,300	2,895	2,652
42,300	42,350	2,508	2,265	45,300	45,350	2,703	2,460	48,300	48,350	2,898	2,655
42,350	42,400	2,511	2,269	45,350	45,400	2,706	2,464	48,350	48,400	2,901	2,659
42,400	42,450	2,515	2,272	45,400	45,450	2,710	2,467	48,400	48,450	2,905	2,662
42,450	42,500	2,518	2,275	45,450	45,500	2,713	2,470	48,450	48,500	2,908	2,665
42,500	42,550	2,521	2,278	45,500	45,550	2,716	2,473	48,500	48,550	2,911	2,668
42,550	42,600	2,524	2,282	45,550	45,600	2,719	2,477	48,550	48,600	2,914	2,672
42,600	42,650	2,528	2,285	45,600	45,650	2,723	2,480	48,600	48,650	2,918	2,675
42,650	42,700	2,531	2,288	45,650	45,700	2,726	2,483	48,650	48,700	2,921	2,678
42,700	42,750	2,534	2,291	45,700	45,750	2,729	2,486	48,700	48,750	2,924	2,681
42,750	42,800	2,537	2,295	45,750	45,800	2,732	2,490	48,750	48,800	2,927	2,685
42,800	42,850	2,541	2,298	45,800	45,850	2,736	2,493	48,800	48,850	2,931	2,688
42,850	42,900	2,544	2,301	45,850	45,900	2,739	2,496	48,850	48,900	2,934	2,691
42,900	42,950	2,547	2,304	45,900	45,950	2,742	2,499	48,900	48,950	2,937	2,694
42,950	43,000	2,550	2,308	45,950	46,000	2,745	2,503	48,950	49,000	2,940	2,698
\$43,000				\$46,000				\$49,000			
43,000	43,050	2,554	2,311	46,000	46,050	2,749	2,506	49,000	49,050	2,944	2,701
43,050	43,100	2,557	2,314	46,050	46,100	2,752	2,509	49,050	49,100	2,947	2,704
43,100	43,150	2,560	2,317	46,100	46,150	2,755	2,512	49,100	49,150	2,950	2,707
43,150	43,200	2,563	2,321	46,150	46,200	2,758	2,516	49,150	49,200	2,953	2,711
43,200	43,250	2,567	2,324	46,200	46,250	2,762	2,519	49,200	49,250	2,957	2,714
43,250	43,300	2,570	2,327	46,250	46,300	2,765	2,522	49,250	49,300	2,960	2,717
43,300	43,350	2,573	2,330	46,300	46,350	2,768	2,525	49,300	49,350	2,963	2,720
43,350	43,400	2,576	2,334	46,350	46,400	2,771	2,529	49,350	49,400	2,966	2,724
43,400	43,450	2,580	2,337	46,400	46,450	2,775	2,532	49,400	49,450	2,970	2,727
43,450	43,500	2,583	2,340	46,450	46,500	2,778	2,535	49,450	49,500	2,973	2,730
43,500	43,550	2,586	2,343	46,500	46,550	2,781	2,538	49,500	49,550	2,976	2,733
43,550	43,600	2,589	2,347	46,550	46,600	2,784	2,542	49,550	49,600	2,979	2,737
43,600	43,650	2,593	2,350	46,600	46,650	2,788	2,545	49,600	49,650	2,983	2,740
43,650	43,700	2,596	2,353	46,650	46,700	2,791	2,548	49,650	49,700	2,986	2,743
43,700	43,750	2,599	2,356	46,700	46,750	2,794	2,551	49,700	49,750	2,989	2,746
43,750	43,800	2,602	2,360	46,750	46,800	2,797	2,555	49,750	49,800	2,992	2,750
43,800	43,850	2,606	2,363	46,800	46,850	2,801	2,558	49,800	49,850	2,996	2,753
43,850	43,900	2,609	2,366	46,850	46,900	2,804	2,561	49,850	49,900	2,999	2,756
43,900	43,950	2,612	2,369	46,900	46,950	2,807	2,564	49,900	49,950	3,002	2,759
43,950	44,000	2,615	2,373	46,950	47,000	2,810	2,568	49,950	50,000	3,005	2,763
\$44,000				\$47,000				\$50,000			
44,000	44,050	2,619	2,376	47,000	47,050	2,814	2,571	50,000	50,050	3,009	2,766
44,050	44,100	2,622	2,379	47,050	47,100	2,817	2,574	50,050	50,100	3,012	2,769
44,100	44,150	2,625	2,382	47,100	47,150	2,820	2,577	50,100	50,150	3,015	2,772
44,150	44,200	2,628	2,386	47,150	47,200	2,823	2,581	50,150	50,200	3,018	2,776
44,200	44,250	2,632	2,389	47,200	47,250	2,827	2,584	50,200	50,250	3,022	2,779
44,250	44,300	2,635	2,392	47,250	47,300	2,830	2,587	50,250	50,300	3,025	2,782
44,300	44,350	2,638	2,395	47,300	47,350	2,833	2,590	50,300	50,350	3,028	2,785
44,350	44,400	2,641	2,399	47,350	47,400	2,836	2,594	50,350	50,400	3,031	2,789
44,400	44,450	2,645	2,402	47,400	47,450	2,840	2,597	50,400	50,450	3,035	2,792
44,450	44,500	2,648	2,405	47,450	47,500	2,843	2,600	50,450	50,500	3,038	2,795
44,500	44,550	2,651	2,408	47,500	47,550	2,846	2,603	50,500	50,550	3,041	2,798
44,550	44,600	2,654	2,412	47,550	47,600	2,849	2,607	50,550	50,600	3,044	2,802
44,600	44,650	2,658	2,415	47,600	47,650	2,853	2,610	50,600	50,650	3,048	2,805
44,650	44,700	2,661	2,418	47,650	47,700	2,856	2,613	50,650	50,700	3,051	2,808
44,700	44,750	2,664	2,421	47,700	47,750	2,859	2,616	50,700	50,750	3,054	2,811
44,750	44,800	2,667	2,425	47,750	47,800	2,862	2,620	50,750	50,800	3,057	2,815
44,800	44,850	2,671	2,428	47,800	47,850	2,866	2,623	50,800	50,850	3,061	2,818
44,850	44,900	2,674	2,431	47,850	47,900	2,869	2,626	50,850	50,900	3,064	2,821
44,900	44,950	2,677	2,434	47,900	47,950	2,872	2,629	50,900	50,950	3,067	2,824
44,950	45,000	2,680	2,438	47,950	48,000	2,875	2,633	50,950	51,000	3,070	2,828

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	3,074	2,831	54,000	54,050	3,269	3,026	57,000	57,050	3,464	3,221
51,050	51,100	3,077	2,834	54,050	54,100	3,272	3,029	57,050	57,100	3,467	3,224
51,100	51,150	3,080	2,837	54,100	54,150	3,275	3,032	57,100	57,150	3,470	3,227
51,150	51,200	3,083	2,841	54,150	54,200	3,278	3,036	57,150	57,200	3,473	3,231
51,200	51,250	3,087	2,844	54,200	54,250	3,282	3,039	57,200	57,250	3,477	3,234
51,250	51,300	3,090	2,847	54,250	54,300	3,285	3,042	57,250	57,300	3,480	3,237
51,300	51,350	3,093	2,850	54,300	54,350	3,288	3,045	57,300	57,350	3,483	3,240
51,350	51,400	3,096	2,854	54,350	54,400	3,291	3,049	57,350	57,400	3,486	3,244
51,400	51,450	3,100	2,857	54,400	54,450	3,295	3,052	57,400	57,450	3,490	3,247
51,450	51,500	3,103	2,860	54,450	54,500	3,298	3,055	57,450	57,500	3,493	3,250
51,500	51,550	3,106	2,863	54,500	54,550	3,301	3,058	57,500	57,550	3,496	3,253
51,550	51,600	3,109	2,867	54,550	54,600	3,304	3,062	57,550	57,600	3,499	3,257
51,600	51,650	3,113	2,870	54,600	54,650	3,308	3,065	57,600	57,650	3,503	3,260
51,650	51,700	3,116	2,873	54,650	54,700	3,311	3,068	57,650	57,700	3,506	3,263
51,700	51,750	3,119	2,876	54,700	54,750	3,314	3,071	57,700	57,750	3,509	3,266
51,750	51,800	3,122	2,880	54,750	54,800	3,317	3,075	57,750	57,800	3,512	3,270
51,800	51,850	3,126	2,883	54,800	54,850	3,321	3,078	57,800	57,850	3,516	3,273
51,850	51,900	3,129	2,886	54,850	54,900	3,324	3,081	57,850	57,900	3,519	3,276
51,900	51,950	3,132	2,889	54,900	54,950	3,327	3,084	57,900	57,950	3,522	3,279
51,950	52,000	3,135	2,893	54,950	55,000	3,330	3,088	57,950	58,000	3,525	3,283
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,139	2,896	55,000	55,050	3,334	3,091	58,000	58,050	3,529	3,286
52,050	52,100	3,142	2,899	55,050	55,100	3,337	3,094	58,050	58,100	3,532	3,289
52,100	52,150	3,145	2,902	55,100	55,150	3,340	3,097	58,100	58,150	3,535	3,292
52,150	52,200	3,148	2,906	55,150	55,200	3,343	3,101	58,150	58,200	3,538	3,296
52,200	52,250	3,152	2,909	55,200	55,250	3,347	3,104	58,200	58,250	3,542	3,299
52,250	52,300	3,155	2,912	55,250	55,300	3,350	3,107	58,250	58,300	3,545	3,302
52,300	52,350	3,158	2,915	55,300	55,350	3,353	3,110	58,300	58,350	3,548	3,305
52,350	52,400	3,161	2,919	55,350	55,400	3,356	3,114	58,350	58,400	3,551	3,309
52,400	52,450	3,165	2,922	55,400	55,450	3,360	3,117	58,400	58,450	3,555	3,312
52,450	52,500	3,168	2,925	55,450	55,500	3,363	3,120	58,450	58,500	3,558	3,315
52,500	52,550	3,171	2,928	55,500	55,550	3,366	3,123	58,500	58,550	3,561	3,318
52,550	52,600	3,174	2,932	55,550	55,600	3,369	3,127	58,550	58,600	3,564	3,322
52,600	52,650	3,178	2,935	55,600	55,650	3,373	3,130	58,600	58,650	3,568	3,325
52,650	52,700	3,181	2,938	55,650	55,700	3,376	3,133	58,650	58,700	3,571	3,328
52,700	52,750	3,184	2,941	55,700	55,750	3,379	3,136	58,700	58,750	3,574	3,331
52,750	52,800	3,187	2,945	55,750	55,800	3,382	3,140	58,750	58,800	3,577	3,335
52,800	52,850	3,191	2,948	55,800	55,850	3,386	3,143	58,800	58,850	3,581	3,338
52,850	52,900	3,194	2,951	55,850	55,900	3,389	3,146	58,850	58,900	3,584	3,341
52,900	52,950	3,197	2,954	55,900	55,950	3,392	3,149	58,900	58,950	3,587	3,344
52,950	53,000	3,200	2,958	55,950	56,000	3,395	3,153	58,950	59,000	3,590	3,348
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,204	2,961	56,000	56,050	3,399	3,156	59,000	59,050	3,594	3,351
53,050	53,100	3,207	2,964	56,050	56,100	3,402	3,159	59,050	59,100	3,597	3,354
53,100	53,150	3,210	2,967	56,100	56,150	3,405	3,162	59,100	59,150	3,600	3,357
53,150	53,200	3,213	2,971	56,150	56,200	3,408	3,166	59,150	59,200	3,603	3,361
53,200	53,250	3,217	2,974	56,200	56,250	3,412	3,169	59,200	59,250	3,607	3,364
53,250	53,300	3,220	2,977	56,250	56,300	3,415	3,172	59,250	59,300	3,610	3,367
53,300	53,350	3,223	2,980	56,300	56,350	3,418	3,175	59,300	59,350	3,613	3,370
53,350	53,400	3,226	2,984	56,350	56,400	3,421	3,179	59,350	59,400	3,616	3,374
53,400	53,450	3,230	2,987	56,400	56,450	3,425	3,182	59,400	59,450	3,620	3,377
53,450	53,500	3,233	2,990	56,450	56,500	3,428	3,185	59,450	59,500	3,623	3,380
53,500	53,550	3,236	2,993	56,500	56,550	3,431	3,188	59,500	59,550	3,626	3,383
53,550	53,600	3,239	2,997	56,550	56,600	3,434	3,192	59,550	59,600	3,629	3,387
53,600	53,650	3,243	3,000	56,600	56,650	3,438	3,195	59,600	59,650	3,633	3,390
53,650	53,700	3,246	3,003	56,650	56,700	3,441	3,198	59,650	59,700	3,636	3,393
53,700	53,750	3,249	3,006	56,700	56,750	3,444	3,201	59,700	59,750	3,639	3,396
53,750	53,800	3,252	3,010	56,750	56,800	3,447	3,205	59,750	59,800	3,642	3,400
53,800	53,850	3,256	3,013	56,800	56,850	3,451	3,208	59,800	59,850	3,646	3,403
53,850	53,900	3,259	3,016	56,850	56,900	3,454	3,211	59,850	59,900	3,649	3,406
53,900	53,950	3,262	3,019	56,900	56,950	3,457	3,214	59,900	59,950	3,652	3,409
53,950	54,000	3,265	3,023	56,950	57,000	3,460	3,218	59,950	60,000	3,655	3,413

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	3,659	3,416	63,000	63,050	3,854	3,611	66,000	66,050	4,049	3,806
60,050	60,100	3,662	3,419	63,050	63,100	3,857	3,614	66,050	66,100	4,052	3,809
60,100	60,150	3,665	3,422	63,100	63,150	3,860	3,617	66,100	66,150	4,055	3,812
60,150	60,200	3,668	3,426	63,150	63,200	3,863	3,621	66,150	66,200	4,058	3,816
60,200	60,250	3,672	3,429	63,200	63,250	3,867	3,624	66,200	66,250	4,062	3,819
60,250	60,300	3,675	3,432	63,250	63,300	3,870	3,627	66,250	66,300	4,065	3,822
60,300	60,350	3,678	3,435	63,300	63,350	3,873	3,630	66,300	66,350	4,068	3,825
60,350	60,400	3,681	3,439	63,350	63,400	3,876	3,634	66,350	66,400	4,071	3,829
60,400	60,450	3,685	3,442	63,400	63,450	3,880	3,637	66,400	66,450	4,075	3,832
60,450	60,500	3,688	3,445	63,450	63,500	3,883	3,640	66,450	66,500	4,078	3,835
60,500	60,550	3,691	3,448	63,500	63,550	3,886	3,643	66,500	66,550	4,081	3,838
60,550	60,600	3,694	3,452	63,550	63,600	3,889	3,647	66,550	66,600	4,084	3,842
60,600	60,650	3,698	3,455	63,600	63,650	3,893	3,650	66,600	66,650	4,088	3,845
60,650	60,700	3,701	3,458	63,650	63,700	3,896	3,653	66,650	66,700	4,091	3,848
60,700	60,750	3,704	3,461	63,700	63,750	3,899	3,656	66,700	66,750	4,094	3,851
60,750	60,800	3,707	3,465	63,750	63,800	3,902	3,660	66,750	66,800	4,097	3,855
60,800	60,850	3,711	3,468	63,800	63,850	3,906	3,663	66,800	66,850	4,101	3,858
60,850	60,900	3,714	3,471	63,850	63,900	3,909	3,666	66,850	66,900	4,104	3,861
60,900	60,950	3,717	3,474	63,900	63,950	3,912	3,669	66,900	66,950	4,107	3,864
60,950	61,000	3,720	3,478	63,950	64,000	3,915	3,673	66,950	67,000	4,110	3,868
\$61,000				\$64,000				\$67,000			
61,000	61,050	3,724	3,481	64,000	64,050	3,919	3,676	67,000	67,050	4,114	3,871
61,050	61,100	3,727	3,484	64,050	64,100	3,922	3,679	67,050	67,100	4,117	3,874
61,100	61,150	3,730	3,487	64,100	64,150	3,925	3,682	67,100	67,150	4,120	3,877
61,150	61,200	3,733	3,491	64,150	64,200	3,928	3,686	67,150	67,200	4,123	3,881
61,200	61,250	3,737	3,494	64,200	64,250	3,932	3,689	67,200	67,250	4,127	3,884
61,250	61,300	3,740	3,497	64,250	64,300	3,935	3,692	67,250	67,300	4,130	3,887
61,300	61,350	3,743	3,500	64,300	64,350	3,938	3,695	67,300	67,350	4,133	3,890
61,350	61,400	3,746	3,504	64,350	64,400	3,941	3,699	67,350	67,400	4,136	3,894
61,400	61,450	3,750	3,507	64,400	64,450	3,945	3,702	67,400	67,450	4,140	3,897
61,450	61,500	3,753	3,510	64,450	64,500	3,948	3,705	67,450	67,500	4,143	3,900
61,500	61,550	3,756	3,513	64,500	64,550	3,951	3,708	67,500	67,550	4,146	3,903
61,550	61,600	3,759	3,517	64,550	64,600	3,954	3,712	67,550	67,600	4,149	3,907
61,600	61,650	3,763	3,520	64,600	64,650	3,958	3,715	67,600	67,650	4,153	3,910
61,650	61,700	3,766	3,523	64,650	64,700	3,961	3,718	67,650	67,700	4,156	3,913
61,700	61,750	3,769	3,526	64,700	64,750	3,964	3,721	67,700	67,750	4,159	3,916
61,750	61,800	3,772	3,530	64,750	64,800	3,967	3,725	67,750	67,800	4,162	3,920
61,800	61,850	3,776	3,533	64,800	64,850	3,971	3,728	67,800	67,850	4,166	3,923
61,850	61,900	3,779	3,536	64,850	64,900	3,974	3,731	67,850	67,900	4,169	3,926
61,900	61,950	3,782	3,539	64,900	64,950	3,977	3,734	67,900	67,950	4,172	3,929
61,950	62,000	3,785	3,543	64,950	65,000	3,980	3,738	67,950	68,000	4,175	3,933
\$62,000				\$65,000				\$68,000			
62,000	62,050	3,789	3,546	65,000	65,050	3,984	3,741	68,000	68,050	4,179	3,936
62,050	62,100	3,792	3,549	65,050	65,100	3,987	3,744	68,050	68,100	4,182	3,939
62,100	62,150	3,795	3,552	65,100	65,150	3,990	3,747	68,100	68,150	4,185	3,942
62,150	62,200	3,798	3,556	65,150	65,200	3,993	3,751	68,150	68,200	4,188	3,946
62,200	62,250	3,802	3,559	65,200	65,250	3,997	3,754	68,200	68,250	4,192	3,949
62,250	62,300	3,805	3,562	65,250	65,300	4,000	3,757	68,250	68,300	4,195	3,952
62,300	62,350	3,808	3,565	65,300	65,350	4,003	3,760	68,300	68,350	4,198	3,955
62,350	62,400	3,811	3,569	65,350	65,400	4,006	3,764	68,350	68,400	4,201	3,959
62,400	62,450	3,815	3,572	65,400	65,450	4,010	3,767	68,400	68,450	4,205	3,962
62,450	62,500	3,818	3,575	65,450	65,500	4,013	3,770	68,450	68,500	4,208	3,965
62,500	62,550	3,821	3,578	65,500	65,550	4,016	3,773	68,500	68,550	4,211	3,968
62,550	62,600	3,824	3,582	65,550	65,600	4,019	3,777	68,550	68,600	4,214	3,972
62,600	62,650	3,828	3,585	65,600	65,650	4,023	3,780	68,600	68,650	4,218	3,975
62,650	62,700	3,831	3,588	65,650	65,700	4,026	3,783	68,650	68,700	4,221	3,978
62,700	62,750	3,834	3,591	65,700	65,750	4,029	3,786	68,700	68,750	4,224	3,981
62,750	62,800	3,837	3,595	65,750	65,800	4,032	3,790	68,750	68,800	4,227	3,985
62,800	62,850	3,841	3,598	65,800	65,850	4,036	3,793	68,800	68,850	4,231	3,988
62,850	62,900	3,844	3,601	65,850	65,900	4,039	3,796	68,850	68,900	4,234	3,991
62,900	62,950	3,847	3,604	65,900	65,950	4,042	3,799	68,900	68,950	4,237	3,994
62,950	63,000	3,850	3,608	65,950	66,000	4,045	3,803	68,950	69,000	4,240	3,998

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	4,244	4,001	72,000	72,050	4,439	4,196	75,000	75,050	4,634	4,391
69,050	69,100	4,247	4,004	72,050	72,100	4,442	4,199	75,050	75,100	4,637	4,394
69,100	69,150	4,250	4,007	72,100	72,150	4,445	4,202	75,100	75,150	4,640	4,397
69,150	69,200	4,253	4,011	72,150	72,200	4,448	4,206	75,150	75,200	4,643	4,401
69,200	69,250	4,257	4,014	72,200	72,250	4,452	4,209	75,200	75,250	4,647	4,404
69,250	69,300	4,260	4,017	72,250	72,300	4,455	4,212	75,250	75,300	4,650	4,407
69,300	69,350	4,263	4,020	72,300	72,350	4,458	4,215	75,300	75,350	4,653	4,410
69,350	69,400	4,266	4,024	72,350	72,400	4,461	4,219	75,350	75,400	4,656	4,414
69,400	69,450	4,270	4,027	72,400	72,450	4,465	4,222	75,400	75,450	4,660	4,417
69,450	69,500	4,273	4,030	72,450	72,500	4,468	4,225	75,450	75,500	4,663	4,420
69,500	69,550	4,276	4,033	72,500	72,550	4,471	4,228	75,500	75,550	4,666	4,423
69,550	69,600	4,279	4,037	72,550	72,600	4,474	4,232	75,550	75,600	4,669	4,427
69,600	69,650	4,283	4,040	72,600	72,650	4,478	4,235	75,600	75,650	4,673	4,430
69,650	69,700	4,286	4,043	72,650	72,700	4,481	4,238	75,650	75,700	4,676	4,433
69,700	69,750	4,289	4,046	72,700	72,750	4,484	4,241	75,700	75,750	4,679	4,436
69,750	69,800	4,292	4,050	72,750	72,800	4,487	4,245	75,750	75,800	4,682	4,440
69,800	69,850	4,296	4,053	72,800	72,850	4,491	4,248	75,800	75,850	4,686	4,443
69,850	69,900	4,299	4,056	72,850	72,900	4,494	4,251	75,850	75,900	4,689	4,446
69,900	69,950	4,302	4,059	72,900	72,950	4,497	4,254	75,900	75,950	4,692	4,449
69,950	70,000	4,305	4,063	72,950	73,000	4,500	4,258	75,950	76,000	4,695	4,453
\$70,000				\$73,000				\$76,000			
70,000	70,050	4,309	4,066	73,000	73,050	4,504	4,261	76,000	76,050	4,699	4,456
70,050	70,100	4,312	4,069	73,050	73,100	4,507	4,264	76,050	76,100	4,702	4,459
70,100	70,150	4,315	4,072	73,100	73,150	4,510	4,267	76,100	76,150	4,705	4,462
70,150	70,200	4,318	4,076	73,150	73,200	4,513	4,271	76,150	76,200	4,708	4,466
70,200	70,250	4,322	4,079	73,200	73,250	4,517	4,274	76,200	76,250	4,712	4,469
70,250	70,300	4,325	4,082	73,250	73,300	4,520	4,277	76,250	76,300	4,715	4,472
70,300	70,350	4,328	4,085	73,300	73,350	4,523	4,280	76,300	76,350	4,718	4,475
70,350	70,400	4,331	4,089	73,350	73,400	4,526	4,284	76,350	76,400	4,721	4,479
70,400	70,450	4,335	4,092	73,400	73,450	4,530	4,287	76,400	76,450	4,725	4,482
70,450	70,500	4,338	4,095	73,450	73,500	4,533	4,290	76,450	76,500	4,728	4,485
70,500	70,550	4,341	4,098	73,500	73,550	4,536	4,293	76,500	76,550	4,731	4,488
70,550	70,600	4,344	4,102	73,550	73,600	4,539	4,297	76,550	76,600	4,734	4,492
70,600	70,650	4,348	4,105	73,600	73,650	4,543	4,300	76,600	76,650	4,738	4,495
70,650	70,700	4,351	4,108	73,650	73,700	4,546	4,303	76,650	76,700	4,741	4,498
70,700	70,750	4,354	4,111	73,700	73,750	4,549	4,306	76,700	76,750	4,744	4,501
70,750	70,800	4,357	4,115	73,750	73,800	4,552	4,310	76,750	76,800	4,747	4,505
70,800	70,850	4,361	4,118	73,800	73,850	4,556	4,313	76,800	76,850	4,751	4,508
70,850	70,900	4,364	4,121	73,850	73,900	4,559	4,316	76,850	76,900	4,754	4,511
70,900	70,950	4,367	4,124	73,900	73,950	4,562	4,319	76,900	76,950	4,757	4,514
70,950	71,000	4,370	4,128	73,950	74,000	4,565	4,323	76,950	77,000	4,760	4,518
\$71,000				\$74,000				\$77,000			
71,000	71,050	4,374	4,131	74,000	74,050	4,569	4,326	77,000	77,050	4,764	4,521
71,050	71,100	4,377	4,134	74,050	74,100	4,572	4,329	77,050	77,100	4,767	4,524
71,100	71,150	4,380	4,137	74,100	74,150	4,575	4,332	77,100	77,150	4,770	4,527
71,150	71,200	4,383	4,141	74,150	74,200	4,578	4,336	77,150	77,200	4,773	4,531
71,200	71,250	4,387	4,144	74,200	74,250	4,582	4,339	77,200	77,250	4,777	4,534
71,250	71,300	4,390	4,147	74,250	74,300	4,585	4,342	77,250	77,300	4,780	4,537
71,300	71,350	4,393	4,150	74,300	74,350	4,588	4,345	77,300	77,350	4,783	4,540
71,350	71,400	4,396	4,154	74,350	74,400	4,591	4,349	77,350	77,400	4,786	4,544
71,400	71,450	4,400	4,157	74,400	74,450	4,595	4,352	77,400	77,450	4,790	4,547
71,450	71,500	4,403	4,160	74,450	74,500	4,598	4,355	77,450	77,500	4,793	4,550
71,500	71,550	4,406	4,163	74,500	74,550	4,601	4,358	77,500	77,550	4,796	4,553
71,550	71,600	4,409	4,167	74,550	74,600	4,604	4,362	77,550	77,600	4,799	4,557
71,600	71,650	4,413	4,170	74,600	74,650	4,608	4,365	77,600	77,650	4,803	4,560
71,650	71,700	4,416	4,173	74,650	74,700	4,611	4,368	77,650	77,700	4,806	4,563
71,700	71,750	4,419	4,176	74,700	74,750	4,614	4,371	77,700	77,750	4,809	4,566
71,750	71,800	4,422	4,180	74,750	74,800	4,617	4,375	77,750	77,800	4,812	4,570
71,800	71,850	4,426	4,183	74,800	74,850	4,621	4,378	77,800	77,850	4,816	4,573
71,850	71,900	4,429	4,186	74,850	74,900	4,624	4,381	77,850	77,900	4,819	4,576
71,900	71,950	4,432	4,189	74,900	74,950	4,627	4,384	77,900	77,950	4,822	4,579
71,950	72,000	4,435	4,193	74,950	75,000	4,630	4,388	77,950	78,000	4,825	4,583

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	4,829	4,586	81,000	81,050	5,024	4,781	84,000	84,050	5,219	4,976
78,050	78,100	4,832	4,589	81,050	81,100	5,027	4,784	84,050	84,100	5,222	4,979
78,100	78,150	4,835	4,592	81,100	81,150	5,030	4,787	84,100	84,150	5,225	4,982
78,150	78,200	4,838	4,596	81,150	81,200	5,033	4,791	84,150	84,200	5,228	4,986
78,200	78,250	4,842	4,599	81,200	81,250	5,037	4,794	84,200	84,250	5,232	4,989
78,250	78,300	4,845	4,602	81,250	81,300	5,040	4,797	84,250	84,300	5,235	4,992
78,300	78,350	4,848	4,605	81,300	81,350	5,043	4,800	84,300	84,350	5,238	4,995
78,350	78,400	4,851	4,609	81,350	81,400	5,046	4,804	84,350	84,400	5,241	4,999
78,400	78,450	4,855	4,612	81,400	81,450	5,050	4,807	84,400	84,450	5,245	5,002
78,450	78,500	4,858	4,615	81,450	81,500	5,053	4,810	84,450	84,500	5,248	5,005
78,500	78,550	4,861	4,618	81,500	81,550	5,056	4,813	84,500	84,550	5,251	5,008
78,550	78,600	4,864	4,622	81,550	81,600	5,059	4,817	84,550	84,600	5,254	5,012
78,600	78,650	4,868	4,625	81,600	81,650	5,063	4,820	84,600	84,650	5,258	5,015
78,650	78,700	4,871	4,628	81,650	81,700	5,066	4,823	84,650	84,700	5,261	5,018
78,700	78,750	4,874	4,631	81,700	81,750	5,069	4,826	84,700	84,750	5,264	5,021
78,750	78,800	4,877	4,635	81,750	81,800	5,072	4,830	84,750	84,800	5,267	5,025
78,800	78,850	4,881	4,638	81,800	81,850	5,076	4,833	84,800	84,850	5,271	5,028
78,850	78,900	4,884	4,641	81,850	81,900	5,079	4,836	84,850	84,900	5,274	5,031
78,900	78,950	4,887	4,644	81,900	81,950	5,082	4,839	84,900	84,950	5,277	5,034
78,950	79,000	4,890	4,648	81,950	82,000	5,085	4,843	84,950	85,000	5,280	5,038
\$79,000 Your tax is —				\$82,000 Your tax is —				\$85,000 Your tax is —			
79,000	79,050	4,894	4,651	82,000	82,050	5,089	4,846	85,000	85,050	5,284	5,041
79,050	79,100	4,897	4,654	82,050	82,100	5,092	4,849	85,050	85,100	5,287	5,044
79,100	79,150	4,900	4,657	82,100	82,150	5,095	4,852	85,100	85,150	5,290	5,047
79,150	79,200	4,903	4,661	82,150	82,200	5,098	4,856	85,150	85,200	5,293	5,051
79,200	79,250	4,907	4,664	82,200	82,250	5,102	4,859	85,200	85,250	5,297	5,054
79,250	79,300	4,910	4,667	82,250	82,300	5,105	4,862	85,250	85,300	5,300	5,057
79,300	79,350	4,913	4,670	82,300	82,350	5,108	4,865	85,300	85,350	5,303	5,060
79,350	79,400	4,916	4,674	82,350	82,400	5,111	4,869	85,350	85,400	5,306	5,064
79,400	79,450	4,920	4,677	82,400	82,450	5,115	4,872	85,400	85,450	5,310	5,067
79,450	79,500	4,923	4,680	82,450	82,500	5,118	4,875	85,450	85,500	5,313	5,070
79,500	79,550	4,926	4,683	82,500	82,550	5,121	4,878	85,500	85,550	5,316	5,073
79,550	79,600	4,929	4,687	82,550	82,600	5,124	4,882	85,550	85,600	5,319	5,077
79,600	79,650	4,933	4,690	82,600	82,650	5,128	4,885	85,600	85,650	5,323	5,080
79,650	79,700	4,936	4,693	82,650	82,700	5,131	4,888	85,650	85,700	5,326	5,083
79,700	79,750	4,939	4,696	82,700	82,750	5,134	4,891	85,700	85,750	5,329	5,086
79,750	79,800	4,942	4,700	82,750	82,800	5,137	4,895	85,750	85,800	5,332	5,090
79,800	79,850	4,946	4,703	82,800	82,850	5,141	4,898	85,800	85,850	5,336	5,093
79,850	79,900	4,949	4,706	82,850	82,900	5,144	4,901	85,850	85,900	5,339	5,096
79,900	79,950	4,952	4,709	82,900	82,950	5,147	4,904	85,900	85,950	5,342	5,099
79,950	80,000	4,955	4,713	82,950	83,000	5,150	4,908	85,950	86,000	5,345	5,103
\$80,000 Your tax is —				\$83,000 Your tax is —				\$86,000 Your tax is —			
80,000	80,050	4,959	4,716	83,000	83,050	5,154	4,911	86,000	86,050	5,349	5,106
80,050	80,100	4,962	4,719	83,050	83,100	5,157	4,914	86,050	86,100	5,352	5,109
80,100	80,150	4,965	4,722	83,100	83,150	5,160	4,917	86,100	86,150	5,355	5,112
80,150	80,200	4,968	4,726	83,150	83,200	5,163	4,921	86,150	86,200	5,358	5,116
80,200	80,250	4,972	4,729	83,200	83,250	5,167	4,924	86,200	86,250	5,362	5,119
80,250	80,300	4,975	4,732	83,250	83,300	5,170	4,927	86,250	86,300	5,365	5,122
80,300	80,350	4,978	4,735	83,300	83,350	5,173	4,930	86,300	86,350	5,368	5,125
80,350	80,400	4,981	4,739	83,350	83,400	5,176	4,934	86,350	86,400	5,371	5,129
80,400	80,450	4,985	4,742	83,400	83,450	5,180	4,937	86,400	86,450	5,375	5,132
80,450	80,500	4,988	4,745	83,450	83,500	5,183	4,940	86,450	86,500	5,378	5,135
80,500	80,550	4,991	4,748	83,500	83,550	5,186	4,943	86,500	86,550	5,381	5,138
80,550	80,600	4,994	4,752	83,550	83,600	5,189	4,947	86,550	86,600	5,384	5,142
80,600	80,650	4,998	4,755	83,600	83,650	5,193	4,950	86,600	86,650	5,388	5,145
80,650	80,700	5,001	4,758	83,650	83,700	5,196	4,953	86,650	86,700	5,391	5,148
80,700	80,750	5,004	4,761	83,700	83,750	5,199	4,956	86,700	86,750	5,394	5,151
80,750	80,800	5,007	4,765	83,750	83,800	5,202	4,960	86,750	86,800	5,397	5,155
80,800	80,850	5,011	4,768	83,800	83,850	5,206	4,963	86,800	86,850	5,401	5,158
80,850	80,900	5,014	4,771	83,850	83,900	5,209	4,966	86,850	86,900	5,404	5,161
80,900	80,950	5,017	4,774	83,900	83,950	5,212	4,969	86,900	86,950	5,407	5,164
80,950	81,000	5,020	4,778	83,950	84,000	5,215	4,973	86,950	87,000	5,410	5,168

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	5,414	5,171	90,000	90,050	5,609	5,366	93,000	93,050	5,804	5,561
87,050	87,100	5,417	5,174	90,050	90,100	5,612	5,369	93,050	93,100	5,807	5,564
87,100	87,150	5,420	5,177	90,100	90,150	5,615	5,372	93,100	93,150	5,810	5,567
87,150	87,200	5,423	5,181	90,150	90,200	5,618	5,376	93,150	93,200	5,813	5,571
87,200	87,250	5,427	5,184	90,200	90,250	5,622	5,379	93,200	93,250	5,817	5,574
87,250	87,300	5,430	5,187	90,250	90,300	5,625	5,382	93,250	93,300	5,820	5,577
87,300	87,350	5,433	5,190	90,300	90,350	5,628	5,385	93,300	93,350	5,823	5,580
87,350	87,400	5,436	5,194	90,350	90,400	5,631	5,389	93,350	93,400	5,826	5,584
87,400	87,450	5,440	5,197	90,400	90,450	5,635	5,392	93,400	93,450	5,830	5,587
87,450	87,500	5,443	5,200	90,450	90,500	5,638	5,395	93,450	93,500	5,833	5,590
87,500	87,550	5,446	5,203	90,500	90,550	5,641	5,398	93,500	93,550	5,836	5,593
87,550	87,600	5,449	5,207	90,550	90,600	5,644	5,402	93,550	93,600	5,839	5,597
87,600	87,650	5,453	5,210	90,600	90,650	5,648	5,405	93,600	93,650	5,843	5,600
87,650	87,700	5,456	5,213	90,650	90,700	5,651	5,408	93,650	93,700	5,846	5,603
87,700	87,750	5,459	5,216	90,700	90,750	5,654	5,411	93,700	93,750	5,849	5,606
87,750	87,800	5,462	5,220	90,750	90,800	5,657	5,415	93,750	93,800	5,852	5,610
87,800	87,850	5,466	5,223	90,800	90,850	5,661	5,418	93,800	93,850	5,856	5,613
87,850	87,900	5,469	5,226	90,850	90,900	5,664	5,421	93,850	93,900	5,859	5,616
87,900	87,950	5,472	5,229	90,900	90,950	5,667	5,424	93,900	93,950	5,862	5,619
87,950	88,000	5,475	5,233	90,950	91,000	5,670	5,428	93,950	94,000	5,865	5,623
\$88,000				\$91,000				\$94,000			
88,000	88,050	5,479	5,236	91,000	91,050	5,674	5,431	94,000	94,050	5,869	5,626
88,050	88,100	5,482	5,239	91,050	91,100	5,677	5,434	94,050	94,100	5,872	5,629
88,100	88,150	5,485	5,242	91,100	91,150	5,680	5,437	94,100	94,150	5,875	5,632
88,150	88,200	5,488	5,246	91,150	91,200	5,683	5,441	94,150	94,200	5,878	5,636
88,200	88,250	5,492	5,249	91,200	91,250	5,687	5,444	94,200	94,250	5,882	5,639
88,250	88,300	5,495	5,252	91,250	91,300	5,690	5,447	94,250	94,300	5,885	5,642
88,300	88,350	5,498	5,255	91,300	91,350	5,693	5,450	94,300	94,350	5,888	5,645
88,350	88,400	5,501	5,259	91,350	91,400	5,696	5,454	94,350	94,400	5,891	5,649
88,400	88,450	5,505	5,262	91,400	91,450	5,700	5,457	94,400	94,450	5,895	5,652
88,450	88,500	5,508	5,265	91,450	91,500	5,703	5,460	94,450	94,500	5,898	5,655
88,500	88,550	5,511	5,268	91,500	91,550	5,706	5,463	94,500	94,550	5,901	5,658
88,550	88,600	5,514	5,272	91,550	91,600	5,709	5,467	94,550	94,600	5,904	5,662
88,600	88,650	5,518	5,275	91,600	91,650	5,713	5,470	94,600	94,650	5,908	5,665
88,650	88,700	5,521	5,278	91,650	91,700	5,716	5,473	94,650	94,700	5,911	5,668
88,700	88,750	5,524	5,281	91,700	91,750	5,719	5,476	94,700	94,750	5,914	5,671
88,750	88,800	5,527	5,285	91,750	91,800	5,722	5,480	94,750	94,800	5,917	5,675
88,800	88,850	5,531	5,288	91,800	91,850	5,726	5,483	94,800	94,850	5,921	5,678
88,850	88,900	5,534	5,291	91,850	91,900	5,729	5,486	94,850	94,900	5,924	5,681
88,900	88,950	5,537	5,294	91,900	91,950	5,732	5,489	94,900	94,950	5,927	5,684
88,950	89,000	5,540	5,298	91,950	92,000	5,735	5,493	94,950	95,000	5,930	5,688
\$89,000				\$92,000				\$95,000			
89,000	89,050	5,544	5,301	92,000	92,050	5,739	5,496	95,000	95,050	5,934	5,691
89,050	89,100	5,547	5,304	92,050	92,100	5,742	5,499	95,050	95,100	5,937	5,694
89,100	89,150	5,550	5,307	92,100	92,150	5,745	5,502	95,100	95,150	5,940	5,697
89,150	89,200	5,553	5,311	92,150	92,200	5,748	5,506	95,150	95,200	5,943	5,701
89,200	89,250	5,557	5,314	92,200	92,250	5,752	5,509	95,200	95,250	5,947	5,704
89,250	89,300	5,560	5,317	92,250	92,300	5,755	5,512	95,250	95,300	5,950	5,707
89,300	89,350	5,563	5,320	92,300	92,350	5,758	5,515	95,300	95,350	5,953	5,710
89,350	89,400	5,566	5,324	92,350	92,400	5,761	5,519	95,350	95,400	5,956	5,714
89,400	89,450	5,570	5,327	92,400	92,450	5,765	5,522	95,400	95,450	5,960	5,717
89,450	89,500	5,573	5,330	92,450	92,500	5,768	5,525	95,450	95,500	5,963	5,720
89,500	89,550	5,576	5,333	92,500	92,550	5,771	5,528	95,500	95,550	5,966	5,723
89,550	89,600	5,579	5,337	92,550	92,600	5,774	5,532	95,550	95,600	5,969	5,727
89,600	89,650	5,583	5,340	92,600	92,650	5,778	5,535	95,600	95,650	5,973	5,730
89,650	89,700	5,586	5,343	92,650	92,700	5,781	5,538	95,650	95,700	5,976	5,733
89,700	89,750	5,589	5,346	92,700	92,750	5,784	5,541	95,700	95,750	5,979	5,736
89,750	89,800	5,592	5,350	92,750	92,800	5,787	5,545	95,750	95,800	5,982	5,740
89,800	89,850	5,596	5,353	92,800	92,850	5,791	5,548	95,800	95,850	5,986	5,743
89,850	89,900	5,599	5,356	92,850	92,900	5,794	5,551	95,850	95,900	5,989	5,746
89,900	89,950	5,602	5,359	92,900	92,950	5,797	5,554	95,900	95,950	5,992	5,749
89,950	90,000	5,605	5,363	92,950	93,000	5,800	5,558	95,950	96,000	5,995	5,753

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

If Form 40, line 19 or Form 43, line 41 is		And your filing status is		If Form 40, line 19 or Form 43, line 41 is		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	5,999	5,756	98,000	98,050	6,129	5,886
96,050	96,100	6,002	5,759	98,050	98,100	6,132	5,889
96,100	96,150	6,005	5,762	98,100	98,150	6,135	5,892
96,150	96,200	6,008	5,766	98,150	98,200	6,138	5,896
96,200	96,250	6,012	5,769	98,200	98,250	6,142	5,899
96,250	96,300	6,015	5,772	98,250	98,300	6,145	5,902
96,300	96,350	6,018	5,775	98,300	98,350	6,148	5,905
96,350	96,400	6,021	5,779	98,350	98,400	6,151	5,909
96,400	96,450	6,025	5,782	98,400	98,450	6,155	5,912
96,450	96,500	6,028	5,785	98,450	98,500	6,158	5,915
96,500	96,550	6,031	5,788	98,500	98,550	6,161	5,918
96,550	96,600	6,034	5,792	98,550	98,600	6,164	5,922
96,600	96,650	6,038	5,795	98,600	98,650	6,168	5,925
96,650	96,700	6,041	5,798	98,650	98,700	6,171	5,928
96,700	96,750	6,044	5,801	98,700	98,750	6,174	5,931
96,750	96,800	6,047	5,805	98,750	98,800	6,177	5,935
96,800	96,850	6,051	5,808	98,800	98,850	6,181	5,938
96,850	96,900	6,054	5,811	98,850	98,900	6,184	5,941
96,900	96,950	6,057	5,814	98,900	98,950	6,187	5,944
96,950	97,000	6,060	5,818	98,950	99,000	6,190	5,948
\$97,000 Your tax is —				\$99,000 Your tax is —			
97,000	97,050	6,064	5,821	99,000	99,050	6,194	5,951
97,050	97,100	6,067	5,824	99,050	99,100	6,197	5,954
97,100	97,150	6,070	5,827	99,100	99,150	6,200	5,957
97,150	97,200	6,073	5,831	99,150	99,200	6,203	5,961
97,200	97,250	6,077	5,834	99,200	99,250	6,207	5,964
97,250	97,300	6,080	5,837	99,250	99,300	6,210	5,967
97,300	97,350	6,083	5,840	99,300	99,350	6,213	5,970
97,350	97,400	6,086	5,844	99,350	99,400	6,216	5,974
97,400	97,450	6,090	5,847	99,400	99,450	6,220	5,977
97,450	97,500	6,093	5,850	99,450	99,500	6,223	5,980
97,500	97,550	6,096	5,853	99,500	99,550	6,226	5,983
97,550	97,600	6,099	5,857	99,550	99,600	6,229	5,987
97,600	97,650	6,103	5,860	99,600	99,650	6,233	5,990
97,650	97,700	6,106	5,863	99,650	99,700	6,236	5,993
97,700	97,750	6,109	5,866	99,700	99,750	6,239	5,996
97,750	97,800	6,112	5,870	99,750	99,800	6,242	6,000
97,800	97,850	6,116	5,873	99,800	99,850	6,246	6,003
97,850	97,900	6,119	5,876	99,850	99,900	6,249	6,006
97,900	97,950	6,122	5,879	99,900	99,950	6,252	6,009
97,950	98,000	6,125	5,883	99,950	100,000	6,255	6,013

*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 \$6,257 plus 6.5% 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 \$6,014 plus 6.5% of the amount over \$100,000.

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