



State Tax Commission

2020

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. You'll see the refund status graphic, which tracks your return's progress through four stages.



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 2020

Conformity to Internal Revenue Code (IRC)

Idaho conforms to the IRC as of January 1, 2020. Idaho doesn't conform to bonus depreciation for assets acquired after 2009.

Savings Accounts for First-time Home Buyer

Idaho now has a deduction for contributions to a savings account for a first-time home buyer. Taxpayers can deduct up to \$15,000 (\$30,000 if married filing a joint return). See Forms 39R and 39NR for details.

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
- Unemployment compensation
- Certain scholarship and fellowship grants
- Gains from sales of property
- Pensions and annuities
- Taxable Social Security benefits

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

Idaho Resident Filing Requirements		
If your filing status is:	And you are:	And your gross income is:
Married Filing Jointly	Under 65 (both spouses)	\$24,800
	65 or older (one spouse)	\$26,100
	65 or older (both spouses)	\$27,400
Head of Household	Under 65	\$18,650
	65 or older	\$20,300
Single	Under 65	\$12,400
	65 or older	\$14,050
Qualifying Widow(er) with dependent child	Under 65	\$24,800
	65 or older	\$26,100
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 \$12,400	More than the larger of \$1,100 or your earned income plus \$350
	Over 65 or blind	Over \$2,750	Over \$14,050	More than the larger of \$2,750 or your earned income plus \$2,000
	Over 65 and blind	Over \$4,400	Over \$15,700	More than the larger of \$4,400 or your earned income plus \$3,650
Married Dependents	Under 65 and not blind	Over \$1,100	Over \$12,400	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 \$2,400	Over \$13,700	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$2,400 or your earned income plus \$1,650
	Over 65 and blind	Over \$3,700	Over \$15,000	At least \$5 and your spouse files a separate return and itemizes
				More than the larger of \$3,700 or your earned income plus \$2,950

Unearned income includes:

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

- On or before April 15, 2021, for the 2020 calendar year or
- On or before the 15th day of the fourth month following the close of the fiscal year if you file on a fiscal year basis

Idaho doesn't require estimated tax payments.

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

Where to File

Mail the return and payment to:

Idaho State Tax Commission
PO Box 56
Boise ID 83756-0056

If you're mailing a payment without a return, send your payment with Form 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 15, 2021.

If you qualify for an extension to file your Idaho return, send the return and pay in full by October 15, 2021.

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 2% per year (rate effective for 2021).

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 2020
 - 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 Army, Marine Corps, Navy, Air Force, Coast Guard, or Space Force on active duty
- A member of the National Guard called to active duty service by the President of the United States or the U.S. Secretary of Defense

for more than 30 consecutive days to respond to a national emergency declared by the President and supported by federal funds

- 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 \$2500. 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 12
- Complete line 13a if you (or your spouse) are age 65 or older
- **Skip** lines 13b through 31
- Cross through the \$10 on line 32, Permanent Building Fund, and write "NRF"
- **Skip** lines 33 through 42
- Enter your grocery credit amount on line 43 using the grocery credit worksheet on page 12
- 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 2020 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 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 Qualified Business Income Deduction

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

Line 12 Total Adjusted Income

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

Tax Computation**Line 13a Age 65 or Older**

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2021, you may consider yourself 65 on December 31, 2020. The boxes you check must match your federal return.

Line 13b Blind

Check the box for "Yourself" if you're blind. If you're filing a joint return and your spouse is blind, check the box for "Spouse." The boxes you check must match your federal return.

Line 13c Claimed Dependent

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

Lines 14-17 Itemized or Standard Deductions

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

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

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

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 add back, it may be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

If you use federal Schedule A to itemize, use the following instructions for line 15:

- 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.

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

Federal Foreign Tax Credit

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

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

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

You Must Itemize If:

- You're married, filing a separate return (filing status 3) and your spouse itemizes
- You had dual status as a nonresident alien for part of 2020 and during the rest of the year you were a resident alien or a U.S. citizen

However, you don't have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 2020, and you and your spouse agree to be taxed on your combined worldwide income.

Standard Deduction Worksheet

Use this worksheet if someone can claim you, or your spouse if filing jointly, as a dependent; you or your spouse were born before January 2, 1956; or were blind.

1. Enter the amount shown below for your filing status:
 - Single or married filing separately, enter \$12,400
 - Married filing jointly or qualifying widow(er), enter \$24,800
 - Head of household, enter \$18,650 _____
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. Enter the smaller of lines 1 or 3. If born after January 1, 1956, and not blind, enter this amount on line 6. Otherwise, go to line 5 _____
5. If born before January 2, 1956, or blind, multiply the total number of boxes checked on Form 40, lines 13a and 13b, by \$1,300 (\$1,650 if single or head of household) _____
6. Add lines 4 and 5. Enter the total here and on Form 40, line 17 _____

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

Line 20 Tax

Enter the tax on this line. If line 19 is less than \$100,000, use the **tax tables** beginning on page 52. If line 19 is \$100,000 or more, use the **tax rate schedules** on page 63. 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 credit applies to more than one state, use a separate Form 39R for each state. See instructions, page 35.

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 36 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, 2020

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 line 2 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 2021 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. Donations are used for a variety of projects, including studies of rare animals in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, and informational brochures and nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (208) 334-2920.

Line 35 Idaho Children's Trust Fund/Prevent Child Abuse Idaho

Contributions are used to protect our children, Idaho's single greatest resource. The Children's Trust supports work in communities throughout Idaho to prevent child abuse and neglect before it ever occurs. Preventing child abuse ensures the future prosperity of the state, supports communities, and enhances healthy child development. Funded programs include family support and strengthening

programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention, and child safety education in schools. Contact the Idaho Children's Trust Fund/ Prevent Child Abuse Idaho at (208) 386-9317 or visit www.idahochildrenstrustfund.org.

Line 36 Special Olympics Idaho

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

Line 37 Idaho Guard and Reserve Family Support Fund

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

Line 38 American Red Cross of Idaho Fund

Contributions prevent and alleviate human suffering in the face of emergencies. This is done through providing food, shelter, clothing, and other help for disaster victims; helping military members and their families before, during, and after their active service; ensuring a safe and stable blood supply for Idaho hospital patients; preparing Idahoans to respond to emergencies through training; and connecting families separated by conflict or natural

disasters. Contact the American Red Cross at (800) 853-2570 or visit www.RedCross.org/Idaho.

Line 39 Veterans Support Fund

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

Line 40 Idaho Food Bank Fund

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

Line 41 Opportunity Scholarship Program

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

Payments and Other Credits

Line 43 Grocery Credit

If you're an Idaho resident, you can claim a credit for each qualifying dependent that'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, 2020, 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:

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

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

Total credit allowed:

6. Add amounts on lines 2, 4, and 5. Enter total on line 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 on or before April 15, 2021.

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 2019 return.

Line 48 Pass-through Income Tax Paid by Entity/Withheld

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. 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 2021 is 2%.

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 2021 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

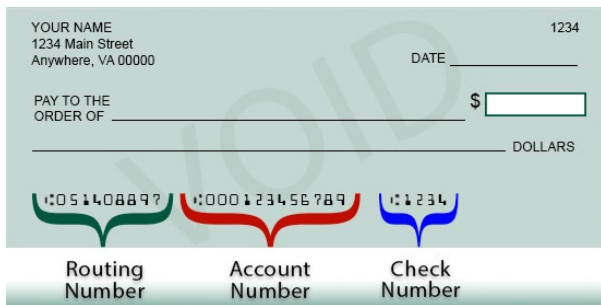
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

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 indicates where the proper banking information is located. To locate your IDEal account number, log into your account at www.idsaives.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 32
- Complete line 33a if you (or your spouse) are age 65 or older
- **Skip** lines 34 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 24
- 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 2020. If you're married and filing a joint return, check the box that applies to your spouse's residency for 2020. 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 2020. If you're married and filing a joint return, enter the number of full months your spouse lived in Idaho in 2020. 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 2020, 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 2020 and you're filing a joint return.

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

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

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

Line 6d. Total 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. This includes Idaho lottery winnings over \$600. Don't include federal NOL on this line.

Idaho Adjustments**Line 21 Deductions for IRAs and Health Savings Accounts**

Enter Idaho's portion of:

- The IRA deduction included on federal Schedule 1, line 19
- The deduction for a federal health savings account included on Schedule 1, line 12
- The Archer MSA deduction included on Schedule 1, line 22 and
- The IRC 501(c)(18)(D) retirement plan included on Schedule 1, line 22

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 12, 19 and the write-in adjustments written in left of line 22, coded MSA or 501(c)(18)(D) _____
5. Multiply line 4 by line 3. Enter this amount on line 21 _____

Line 22 Moving Expenses, Alimony Paid and Student Loan Interest

If you claimed a deduction on federal Schedule 1, line 13, 18a, or 20 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 14, 15, and 16.

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 17 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 10 or 11 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.

Line 31 Qualified Business Income Deduction

Column A: Enter the Qualified Business Deduction claimed on the federal return.

Column B: Complete the following table:

	Column A Total	Column B Idaho
1. Enter the amounts from Form 43, line 28	\$	\$
2. Enter the amounts from Form 43, line 29	\$	\$
3. Enter the amounts from Form 43, line 30	\$	\$
4. Add lines 1 and 2 and subtract line 3	\$	\$
5. Percentage (total from Column B divided by Column A)		%
6. Multiply the percentage from line 5 above by the amount from Form 43, line 31, Column A		\$
7. Enter the amount here and on Form 43, line 31, Column B		\$

Tax Computation

Line 33a Age 65 or Older

If you're 65 or older, check the box for "Yourself." If you're filing a joint return and your spouse is 65 or older, check the box for "Spouse." If your 65th birthday was on January 1, 2021, you may consider yourself 65 on December 31, 2020. The boxes you check must match your federal return.

Line 33b 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 33c Claimed Dependent

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

Lines 34-37 Itemized or Standard Deductions

Most people can find their standard deduction by looking at the instructions to the left of Form 43, line 37. Use the Standard Deduction Worksheet on page 20 to calculate your standard deduction if:

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

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

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 add back, it may be more beneficial to itemize for federal purposes but use the standard deduction for Idaho.

If you use federal Schedule A to itemize, use the following instructions for line 35:

- 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

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.

Federal Foreign Tax Credit

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

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

If line 36 is more than line 37, use your itemized deductions on line 36. If line 37 is more than line 36, use your standard deduction on line 37.

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 2020

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 2020 and you and your spouse agree to be taxed on your combined worldwide income.

Standard Deduction Worksheet

Use this worksheet if you or your spouse were born before January 2, 1956; or were blind.

1. Enter the amount shown below for your filing status:
 - Single or married filing separately enter \$12,400
 - Married filing jointly or qualifying widow(er) enter \$24,800
 - Head of household enter \$18,650 _____
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. Enter the smaller of lines 1 or 3. If born after January 1, 1956, and not blind, enter this amount on line 5. Otherwise, go to line 6 _____
5. If born before January 2, 1956, or blind, multiply the total number of boxes checked on Form 43, lines 33a and 33b by \$1,300 (\$1,650 if single or head of household) _____
6. Add lines 4 and 5. Enter the total here and on Form 43, line 37 _____

***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 39 Idaho Percentage

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

Line 42 Tax

Enter the tax on this line. If line 41 is less than \$100,000, use the **tax tables** beginning on page 52. If line 41 is \$100,000 or more, use the **tax rate schedules** on page 63. 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 45 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 50 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, 2020

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.

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 line 3 on Form 43, line 46 _____

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

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.

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 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 2021 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. Donations are used for a variety of projects including studies of rare animals and plants in an effort to better manage them so they don't become threatened or endangered, educational programs and community projects, development of wildlife viewing sites throughout the state, informational brochures and nongame wildlife newspaper series available to the public and used by teachers. Contact the Department of Fish and Game at (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. Preventing child abuse ensures the future prosperity of the state, supports communities and enhances healthy child development. Funded programs include family support and strengthening programs, parent education, voluntary home visitation for first-time parents, public awareness of the life-long consequences of child abuse and neglect, child abuse prevention, and child safety education in schools. Contact the Idaho Children's Trust Fund/Prevent Child Abuse Idaho at (208) 386-9317 or visit www.idahochildrenstrustfund.org.

Line 56 Special Olympics Idaho

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

Line 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. The Idaho Guard and Reserve Family Support Fund (IGRFSF) helps members of the Idaho Air National Guard, the Idaho Army National Guard, the Air Force Reserve, the Army Reserve, the Navy & Marine Reserves, along with their families when duty calls. The Fund acts as an emergency relief fund and operates as a 501(c)(3) nonprofit corporation. Contact the Idaho Guard and Reserve Family Support Fund, Inc. at (208) 272-4361.

Line 58 American Red Cross of Idaho Fund

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

Line 59 Veterans Support Fund

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

Line 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. Contributions allow the Idaho Food Bank Fund to provide grants to Idaho nonprofit groups to increase their capacity to provide hunger relief in Idaho. The Idaho Food Bank Fund is a statewide collaboration administrated by the Idaho Foodbank, Catholic Charities of Idaho and Community

Action Partnership Association of Idaho. Visit www.idahofoodbankfund.org for more information.

Line 61 Opportunity Scholarship Program

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

Payments and Other Credits**Line 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, 2020, 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 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 2019 return.

Line 68 Pass-through Income Tax Paid by Entity/Withheld

- 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

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 2021 is 2%.

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 2021 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

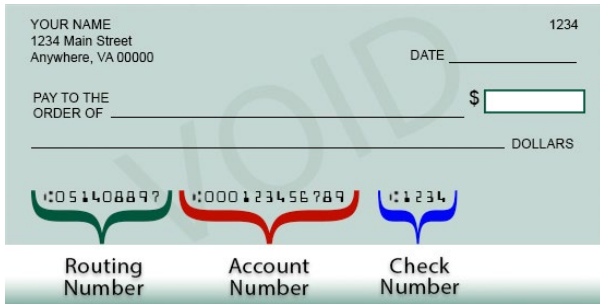
Contact your bank to make sure your deposit will be accepted and that you have the correct routing and account numbers.

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.



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

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.

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.

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 make 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 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.

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.

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.

Part B — Subtractions

Line 1 Idaho Net Operating Loss (NOL) Carryover and Carryback

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

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

Enter the total of the NOL carryover and carryback amounts.

Line 2 State Income Tax Refund

If you itemized your deductions on your 2019 federal Form 1040, enter the amount of all state income tax refunds 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, 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 2017, 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 2020. 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 on Form 1040 or 1040-SR, line 1 as wages, if you're under the minimum retirement age.

Line 8 Retirement Benefits Deduction for Qualified Retirement Benefits

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

The Idaho Retirement 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** your qualified retirement benefits must be one of the following:

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

the first digit of the account number shown on your CSA-1099. If the first digit is 7, the benefits are paid out of FERS and don't qualify. If the first digit is 8, look at your Notice of Annuity Adjustment from the Office of Personnel Management. The notice shows how much of your benefits are paid from CSRS and how much are paid from FERS. Only the portion paid from CSRS qualifies for this deduction. 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 2020 are:

Married filing jointly:

- Recipient age 65 or older \$54,198
- Recipient age 62 or older and disabled ... \$54,198

Single:

- Age 65 or older \$36,132
- Age 62 or older and disabled \$36,132

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

Don't include military wages earned while stationed in Idaho. Your 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

Maintaining a 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 34 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 10% 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 worksheet on page 34 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 10% 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

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

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

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

Line 7. Your allowable credit for tax paid to other states is the smaller of 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 56 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 57 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 make 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 make a nonqualified withdrawal from an Idaho college savings account, enter the total amount withdrawn.

Line 3 Bonus Depreciation

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

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed

- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of the property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including Idaho gains and losses), include the difference on this line; otherwise, enter the difference on Part B, line 24

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

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.

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.

Line 3 Interest from U.S. Government Obligations

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

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association

- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

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

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

Column A: Enter the interest income you received from U.S. government obligations if included on federal Form 1040 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 2020. 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 on Form 1040 or 1040-SR, line 1 as wages if you're under the minimum retirement age.

Line 6 Idaho Capital Gains Deduction

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

- (a) Real property held for at least 12 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months

A revenue-producing enterprise means:

- Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product
- Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing
- Feeding livestock at a feedlot
- Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing

- (c) Cattle and horses held for at least 24 months and other livestock used for breeding held for at least 12 months
- (d) Timber held for at least 24 months

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

Complete Idaho Form CG to compute your capital gains deduction.

Line 7 Idaho Resident-Military Pay Earned Outside of Idaho

Column A and B: If you're serving in the United States Army, Navy, Marine Corps, Air Force or Coast Guard on active military duty that's continuous and uninterrupted for 120 days, Idaho doesn't tax your active duty military wages for service outside of Idaho. The continuous 120

days don't have to be in the same tax year. This deduction applies to 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

Maintaining a 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.

Developmental disability means a chronic disability which:

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

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

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

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.

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 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 this page to calculate the deduction allowed for health insurance premiums. The worksheet follows the priority that itemized deductions first apply to health insurance premiums, then to long-term care insurance.

Idaho Medical Savings Account

If you take money out of your Idaho medical savings account to pay medical insurance premiums, no deduction is allowed. Since the health insurance costs 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 10% 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 upon cognitive impairment or loss of functional capacity.

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

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

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

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, 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 your device was acquired in 2017, 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** your qualified retirement benefits must be one of the following:

- **Civil Service Employees:** Retirement annuities paid by the United States of America Civil Service Retirement System (CSRS), the Foreign Service Retirement and Disability System (FSRDS) or the offset programs

of these two systems. To qualify for the deduction, 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 2020 are:

Married filing jointly:

- Recipient age 65 or older \$54,198
- Recipient age 62 or older and disabled \$54,198

Single:

- Age 65 or older \$36,132
- Age 62 or older and disabled \$36,132

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 \$54,198 or \$36,132, whichever is applicable to your filing status. **Note:** Only one deduction is allowed even though you and your spouse receive more than one annuity.

Line 22b. Enter the amount of retirement benefits you and your spouse received under the Federal Railroad Retirement Act.

Include on this line:

- The net Social Security equivalent benefit portion from federal Form RRB-1099, Box 5
- The "total gross paid" amount from federal Form RRB-1099-R, Box 7, minus any repayment from Box 8 and
- Any railroad retirement disability benefit included as wages on federal Form 1040 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 that was 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 32, Column B, if you reported the double-taxed income on an individual income tax return in the other state. If the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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

Enter your adjusted gross income from the other state restated to a basis comparable to Idaho adjusted income. For example, if the other state taxes interest received from U.S. obligations, deduct this amount from the other state's adjusted gross income. 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 32, Column B, if you reported the double-taxed income on an individual income tax return in the other state. However, if the double-taxed income was reported to the other state and taxed as part of an S corporation or partnership composite or group return, enter your federal adjusted gross income from Form 43, line 28, Column A.

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

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

Line 7. Your allowable credit for income tax paid to other states is the smaller of 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 56 in your calculations.

A qualified educational entity includes:

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

Line 2 Credit for Idaho Youth and Rehabilitation Facility Contributions

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

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

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on Form 43, line 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 57 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 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 63.

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 \$1,216. 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	1,483	1,213
25,350	25,400	1,487	1,216
25,400	25,450	1,490	1,220

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	32	23	4,000	4,050	99	63
50	100	1	1	2,050	2,100	33	23	4,050	4,100	101	65
100	150	1	1	2,100	2,150	35	24	4,100	4,150	102	66
150	200	2	2	2,150	2,200	37	24	4,150	4,200	104	68
200	250	3	3	2,200	2,250	38	25	4,200	4,250	106	69
250	300	3	3	2,250	2,300	40	26	4,250	4,300	108	71
300	350	4	4	2,300	2,350	41	26	4,300	4,350	110	72
350	400	4	4	2,350	2,400	43	27	4,350	4,400	112	74
400	450	5	5	2,400	2,450	44	27	4,400	4,450	113	76
450	500	5	5	2,450	2,500	46	28	4,450	4,500	115	77
500	550	6	6	2,500	2,550	48	28	4,500	4,550	117	79
550	600	6	6	2,550	2,600	49	29	4,550	4,600	119	80
600	650	7	7	2,600	2,650	51	30	4,600	4,650	121	82
650	700	8	8	2,650	2,700	52	30	4,650	4,700	122	83
700	750	8	8	2,700	2,750	54	31	4,700	4,750	124	85
750	800	9	9	2,750	2,800	55	31	4,750	4,800	127	86
800	850	9	9	2,800	2,850	57	32	4,800	4,850	129	88
850	900	10	10	2,850	2,900	58	32	4,850	4,900	131	90
900	950	10	10	2,900	2,950	60	33	4,900	4,950	134	91
950	1,000	11	11	2,950	3,000	62	33	4,950	5,000	136	93
\$1,000				\$3,000				\$5,000			
1,000	1,050	12	12	3,000	3,050	63	34	5,000	5,050	138	94
1,050	1,100	12	12	3,050	3,100	65	35	5,050	5,100	141	96
1,100	1,150	13	13	3,100	3,150	66	35	5,100	5,150	143	97
1,150	1,200	13	13	3,150	3,200	68	36	5,150	5,200	145	99
1,200	1,250	14	14	3,200	3,250	70	38	5,200	5,250	148	101
1,250	1,300	14	14	3,250	3,300	72	40	5,250	5,300	150	102
1,300	1,350	15	15	3,300	3,350	73	41	5,300	5,350	152	104
1,350	1,400	15	15	3,350	3,400	75	43	5,350	5,400	155	105
1,400	1,450	16	16	3,400	3,450	77	44	5,400	5,450	157	107
1,450	1,500	17	17	3,450	3,500	79	46	5,450	5,500	159	108
1,500	1,550	17	17	3,500	3,550	81	47	5,500	5,550	161	110
1,550	1,600	18	18	3,550	3,600	83	49	5,550	5,600	164	111
1,600	1,650	19	18	3,600	3,650	84	51	5,600	5,650	166	113
1,650	1,700	21	19	3,650	3,700	86	52	5,650	5,700	168	115
1,700	1,750	23	19	3,700	3,750	88	54	5,700	5,750	171	116
1,750	1,800	24	20	3,750	3,800	90	55	5,750	5,800	173	118
1,800	1,850	26	21	3,800	3,850	92	57	5,800	5,850	175	119
1,850	1,900	27	21	3,850	3,900	93	58	5,850	5,900	178	121
1,900	1,950	29	22	3,900	3,950	95	60	5,900	5,950	180	122
1,950	2,000	30	22	3,950	4,000	97	61	5,950	6,000	182	124

*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	185	126	9,000	9,050	363	233	12,000	12,050	562	368
6,050	6,100	187	127	9,050	9,100	366	235	12,050	12,100	566	370
6,100	6,150	189	129	9,100	9,150	369	237	12,100	12,150	569	373
6,150	6,200	192	130	9,150	9,200	373	239	12,150	12,200	573	375
6,200	6,250	194	132	9,200	9,250	376	240	12,200	12,250	576	377
6,250	6,300	196	133	9,250	9,300	379	242	12,250	12,300	580	380
6,300	6,350	199	135	9,300	9,350	383	244	12,300	12,350	583	382
6,350	6,400	202	137	9,350	9,400	386	246	12,350	12,400	586	384
6,400	6,450	205	139	9,400	9,450	389	248	12,400	12,450	590	386
6,450	6,500	207	141	9,450	9,500	393	250	12,450	12,500	593	389
6,500	6,550	210	142	9,500	9,550	396	252	12,500	12,550	597	391
6,550	6,600	213	144	9,550	9,600	399	255	12,550	12,600	600	394
6,600	6,650	216	146	9,600	9,650	402	257	12,600	12,650	604	397
6,650	6,700	219	148	9,650	9,700	406	259	12,650	12,700	607	399
6,700	6,750	221	150	9,700	9,750	409	262	12,700	12,750	611	402
6,750	6,800	224	152	9,750	9,800	412	264	12,750	12,800	614	405
6,800	6,850	227	153	9,800	9,850	416	266	12,800	12,850	618	408
6,850	6,900	230	155	9,850	9,900	419	269	12,850	12,900	621	411
6,900	6,950	233	157	9,900	9,950	422	271	12,900	12,950	625	413
6,950	7,000	236	159	9,950	10,000	426	273	12,950	13,000	628	416
\$7,000				\$10,000				\$13,000			
7,000	7,050	238	161	10,000	10,050	429	275	13,000	13,050	632	419
7,050	7,100	241	162	10,050	10,100	432	278	13,050	13,100	635	422
7,100	7,150	244	164	10,100	10,150	436	280	13,100	13,150	638	425
7,150	7,200	247	166	10,150	10,200	439	282	13,150	13,200	642	427
7,200	7,250	250	168	10,200	10,250	442	285	13,200	13,250	645	430
7,250	7,300	252	170	10,250	10,300	446	287	13,250	13,300	649	433
7,300	7,350	255	171	10,300	10,350	449	289	13,300	13,350	652	436
7,350	7,400	258	173	10,350	10,400	452	292	13,350	13,400	656	439
7,400	7,450	261	175	10,400	10,450	455	294	13,400	13,450	659	442
7,450	7,500	264	177	10,450	10,500	459	296	13,450	13,500	663	444
7,500	7,550	266	179	10,500	10,550	462	299	13,500	13,550	666	447
7,550	7,600	269	181	10,550	10,600	465	301	13,550	13,600	670	450
7,600	7,650	272	182	10,600	10,650	469	303	13,600	13,650	673	453
7,650	7,700	275	184	10,650	10,700	472	306	13,650	13,700	677	456
7,700	7,750	278	186	10,700	10,750	475	308	13,700	13,750	680	458
7,750	7,800	281	188	10,750	10,800	479	310	13,750	13,800	683	461
7,800	7,850	283	190	10,800	10,850	482	312	13,800	13,850	687	464
7,850	7,900	287	191	10,850	10,900	485	315	13,850	13,900	690	467
7,900	7,950	290	193	10,900	10,950	489	317	13,900	13,950	694	470
7,950	8,000	293	195	10,950	11,000	492	319	13,950	14,000	697	472
\$8,000				\$11,000				\$14,000			
8,000	8,050	296	197	11,000	11,050	495	322	14,000	14,050	701	475
8,050	8,100	300	199	11,050	11,100	499	324	14,050	14,100	704	478
8,100	8,150	303	200	11,100	11,150	502	326	14,100	14,150	708	481
8,150	8,200	306	202	11,150	11,200	505	329	14,150	14,200	711	484
8,200	8,250	310	204	11,200	11,250	508	331	14,200	14,250	715	487
8,250	8,300	313	206	11,250	11,300	512	333	14,250	14,300	718	489
8,300	8,350	316	208	11,300	11,350	515	336	14,300	14,350	722	492
8,350	8,400	320	210	11,350	11,400	518	338	14,350	14,400	725	495
8,400	8,450	323	211	11,400	11,450	522	340	14,400	14,450	728	498
8,450	8,500	326	213	11,450	11,500	525	343	14,450	14,500	732	501
8,500	8,550	330	215	11,500	11,550	528	345	14,500	14,550	735	503
8,550	8,600	333	217	11,550	11,600	532	347	14,550	14,600	739	506
8,600	8,650	336	219	11,600	11,650	535	349	14,600	14,650	742	509
8,650	8,700	340	220	11,650	11,700	538	352	14,650	14,700	746	512
8,700	8,750	343	222	11,700	11,750	542	354	14,700	14,750	749	515
8,750	8,800	346	224	11,750	11,800	545	356	14,750	14,800	753	517
8,800	8,850	349	226	11,800	11,850	548	359	14,800	14,850	756	520
8,850	8,900	353	228	11,850	11,900	552	361	14,850	14,900	760	523
8,900	8,950	356	229	11,900	11,950	555	363	14,900	14,950	763	526
8,950	9,000	359	231	11,950	12,000	559	366	14,950	15,000	767	529

*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	770	532	18,000	18,050	978	724	21,000	21,050	1,186	923
15,050	15,100	773	534	18,050	18,100	981	727	21,050	21,100	1,189	926
15,100	15,150	777	537	18,100	18,150	985	730	21,100	21,150	1,192	929
15,150	15,200	780	540	18,150	18,200	988	734	21,150	21,200	1,196	932
15,200	15,250	784	543	18,200	18,250	992	737	21,200	21,250	1,199	936
15,250	15,300	787	546	18,250	18,300	995	740	21,250	21,300	1,203	939
15,300	15,350	791	548	18,300	18,350	999	744	21,300	21,350	1,206	942
15,350	15,400	794	551	18,350	18,400	1,002	747	21,350	21,400	1,210	946
15,400	15,450	798	554	18,400	18,450	1,005	750	21,400	21,450	1,213	949
15,450	15,500	801	557	18,450	18,500	1,009	754	21,450	21,500	1,217	952
15,500	15,550	805	560	18,500	18,550	1,012	757	21,500	21,550	1,220	956
15,550	15,600	808	562	18,550	18,600	1,016	760	21,550	21,600	1,224	959
15,600	15,650	812	565	18,600	18,650	1,019	764	21,600	21,650	1,227	962
15,650	15,700	815	568	18,650	18,700	1,023	767	21,650	21,700	1,231	966
15,700	15,750	818	571	18,700	18,750	1,026	770	21,700	21,750	1,234	969
15,750	15,800	822	575	18,750	18,800	1,030	773	21,750	21,800	1,237	972
15,800	15,850	825	578	18,800	18,850	1,033	777	21,800	21,850	1,241	976
15,850	15,900	829	581	18,850	18,900	1,037	780	21,850	21,900	1,244	979
15,900	15,950	832	585	18,900	18,950	1,040	783	21,900	21,950	1,248	982
15,950	16,000	836	588	18,950	19,000	1,044	787	21,950	22,000	1,251	985
\$16,000				\$19,000				\$22,000			
16,000	16,050	839	591	19,000	19,050	1,047	790	22,000	22,050	1,255	989
16,050	16,100	843	595	19,050	19,100	1,050	793	22,050	22,100	1,258	992
16,100	16,150	846	598	19,100	19,150	1,054	797	22,100	22,150	1,262	995
16,150	16,200	850	601	19,150	19,200	1,057	800	22,150	22,200	1,265	999
16,200	16,250	853	605	19,200	19,250	1,061	803	22,200	22,250	1,269	1,002
16,250	16,300	857	608	19,250	19,300	1,064	807	22,250	22,300	1,272	1,005
16,300	16,350	860	611	19,300	19,350	1,068	810	22,300	22,350	1,276	1,009
16,350	16,400	863	614	19,350	19,400	1,071	813	22,350	22,400	1,279	1,012
16,400	16,450	867	618	19,400	19,450	1,075	817	22,400	22,450	1,282	1,015
16,450	16,500	870	621	19,450	19,500	1,078	820	22,450	22,500	1,286	1,019
16,500	16,550	874	624	19,500	19,550	1,082	823	22,500	22,550	1,289	1,022
16,550	16,600	877	628	19,550	19,600	1,085	826	22,550	22,600	1,293	1,025
16,600	16,650	881	631	19,600	19,650	1,089	830	22,600	22,650	1,296	1,029
16,650	16,700	884	634	19,650	19,700	1,092	833	22,650	22,700	1,300	1,032
16,700	16,750	888	638	19,700	19,750	1,095	836	22,700	22,750	1,303	1,035
16,750	16,800	891	641	19,750	19,800	1,099	840	22,750	22,800	1,307	1,038
16,800	16,850	895	644	19,800	19,850	1,102	843	22,800	22,850	1,310	1,042
16,850	16,900	898	648	19,850	19,900	1,106	846	22,850	22,900	1,314	1,045
16,900	16,950	902	651	19,900	19,950	1,109	850	22,900	22,950	1,317	1,048
16,950	17,000	905	654	19,950	20,000	1,113	853	22,950	23,000	1,321	1,052
\$17,000				\$20,000				\$23,000			
17,000	17,050	909	658	20,000	20,050	1,116	856	23,000	23,050	1,324	1,055
17,050	17,100	912	661	20,050	20,100	1,120	860	23,050	23,100	1,327	1,058
17,100	17,150	915	664	20,100	20,150	1,123	863	23,100	23,150	1,331	1,062
17,150	17,200	919	667	20,150	20,200	1,127	866	23,150	23,200	1,334	1,065
17,200	17,250	922	671	20,200	20,250	1,130	870	23,200	23,250	1,338	1,068
17,250	17,300	926	674	20,250	20,300	1,134	873	23,250	23,300	1,341	1,072
17,300	17,350	929	677	20,300	20,350	1,137	876	23,300	23,350	1,345	1,075
17,350	17,400	933	681	20,350	20,400	1,140	879	23,350	23,400	1,348	1,078
17,400	17,450	936	692	20,400	20,450	1,144	883	23,400	23,450	1,352	1,082
17,450	17,500	940	687	20,450	20,500	1,147	886	23,450	23,500	1,355	1,085
17,500	17,550	943	691	20,500	20,550	1,151	889	23,500	23,550	1,359	1,088
17,550	17,600	947	694	20,550	20,600	1,154	893	23,550	23,600	1,362	1,092
17,600	17,650	950	697	20,600	20,650	1,158	896	23,600	23,650	1,366	1,095
17,650	17,700	954	701	20,650	20,700	1,161	899	23,650	23,700	1,369	1,099
17,700	17,750	957	704	20,700	20,750	1,165	903	23,700	23,750	1,372	1,102
17,750	17,800	960	707	20,750	20,800	1,168	906	23,750	23,800	1,376	1,105
17,800	17,850	964	711	20,800	20,850	1,172	909	23,800	23,850	1,379	1,109
17,850	17,900	967	714	20,850	20,900	1,175	913	23,850	23,900	1,383	1,112
17,900	17,950	971	717	20,900	20,950	1,179	916	23,900	23,950	1,386	1,116
17,950	18,000	974	720	20,950	21,000	1,182	919	23,950	24,000	1,390	1,119

*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
\$24,000 Your tax is —				\$27,000 Your tax is —				\$30,000 Your tax is —			
24,000	24,050	1,393	1,123	27,000	27,050	1,601	1,331	30,000	30,050	1,809	1,538
24,050	24,100	1,397	1,126	27,050	27,100	1,604	1,334	30,050	30,100	1,812	1,542
24,100	24,150	1,400	1,130	27,100	27,150	1,608	1,337	30,100	30,150	1,816	1,545
24,150	24,200	1,404	1,133	27,150	27,200	1,611	1,341	30,150	30,200	1,819	1,549
24,200	24,250	1,407	1,137	27,200	27,250	1,615	1,344	30,200	30,250	1,823	1,552
24,250	24,300	1,411	1,140	27,250	27,300	1,618	1,348	30,250	30,300	1,826	1,556
24,300	24,350	1,414	1,144	27,300	27,350	1,622	1,351	30,300	30,350	1,830	1,559
24,350	24,400	1,417	1,147	27,350	27,400	1,625	1,355	30,350	30,400	1,833	1,563
24,400	24,450	1,421	1,150	27,400	27,450	1,629	1,358	30,400	30,450	1,836	1,566
24,450	24,500	1,424	1,154	27,450	27,500	1,632	1,362	30,450	30,500	1,840	1,569
24,500	24,550	1,428	1,157	27,500	27,550	1,636	1,365	30,500	30,550	1,843	1,573
24,550	24,600	1,431	1,161	27,550	27,600	1,639	1,369	30,550	30,600	1,847	1,576
24,600	24,650	1,435	1,164	27,600	27,650	1,643	1,372	30,600	30,650	1,850	1,580
24,650	24,700	1,438	1,168	27,650	27,700	1,646	1,376	30,650	30,700	1,854	1,583
24,700	24,750	1,442	1,171	27,700	27,750	1,649	1,379	30,700	30,750	1,857	1,587
24,750	24,800	1,445	1,175	27,750	27,800	1,653	1,382	30,750	30,800	1,861	1,590
24,800	24,850	1,449	1,178	27,800	27,850	1,656	1,386	30,800	30,850	1,864	1,594
24,850	24,900	1,452	1,182	27,850	27,900	1,660	1,389	30,850	30,900	1,868	1,597
24,900	24,950	1,456	1,185	27,900	27,950	1,663	1,393	30,900	30,950	1,871	1,601
24,950	25,000	1,459	1,189	27,950	28,000	1,667	1,396	30,950	31,000	1,875	1,604
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,463	1,192	28,000	28,050	1,670	1,400	31,000	31,050	1,878	1,608
25,050	25,100	1,466	1,195	28,050	28,100	1,674	1,403	31,050	31,100	1,881	1,611
25,100	25,150	1,469	1,199	28,100	28,150	1,677	1,407	31,100	31,150	1,885	1,614
25,150	25,200	1,473	1,202	28,150	28,200	1,681	1,410	31,150	31,200	1,888	1,618
25,200	25,250	1,476	1,206	28,200	28,250	1,684	1,414	31,200	31,250	1,892	1,621
25,250	25,300	1,480	1,209	28,250	28,300	1,688	1,417	31,250	31,300	1,895	1,625
25,300	25,350	1,483	1,213	28,300	28,350	1,691	1,421	31,300	31,350	1,899	1,628
25,350	25,400	1,487	1,216	28,350	28,400	1,694	1,424	31,350	31,400	1,902	1,632
25,400	25,450	1,490	1,220	28,400	28,450	1,698	1,427	31,400	31,450	1,906	1,635
25,450	25,500	1,494	1,223	28,450	28,500	1,701	1,431	31,450	31,500	1,909	1,639
25,500	25,550	1,497	1,227	28,500	28,550	1,705	1,434	31,500	31,550	1,913	1,642
25,550	25,600	1,501	1,230	28,550	28,600	1,708	1,438	31,550	31,600	1,916	1,646
25,600	25,650	1,504	1,234	28,600	28,650	1,712	1,441	31,600	31,650	1,920	1,649
25,650	25,700	1,508	1,237	28,650	28,700	1,715	1,445	31,650	31,700	1,923	1,653
25,700	25,750	1,511	1,240	28,700	28,750	1,719	1,448	31,700	31,750	1,926	1,656
25,750	25,800	1,514	1,244	28,750	28,800	1,722	1,452	31,750	31,800	1,930	1,659
25,800	25,850	1,518	1,247	28,800	28,850	1,726	1,455	31,800	31,850	1,933	1,663
25,850	25,900	1,521	1,251	28,850	28,900	1,729	1,459	31,850	31,900	1,937	1,666
25,900	25,950	1,525	1,254	28,900	28,950	1,733	1,462	31,900	31,950	1,940	1,670
25,950	26,000	1,528	1,258	28,950	29,000	1,736	1,466	31,950	32,000	1,944	1,673
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,532	1,261	29,000	29,050	1,740	1,469	32,000	32,050	1,947	1,677
26,050	26,100	1,535	1,265	29,050	29,100	1,743	1,472	32,050	32,100	1,951	1,680
26,100	26,150	1,539	1,268	29,100	29,150	1,746	1,476	32,100	32,150	1,954	1,684
26,150	26,200	1,542	1,272	29,150	29,200	1,750	1,479	32,150	32,200	1,958	1,687
26,200	26,250	1,546	1,275	29,200	29,250	1,753	1,483	32,200	32,250	1,961	1,691
26,250	26,300	1,549	1,279	29,250	29,300	1,757	1,486	32,250	32,300	1,965	1,694
26,300	26,350	1,553	1,282	29,300	29,350	1,760	1,490	32,300	32,350	1,968	1,698
26,350	26,400	1,556	1,286	29,350	29,400	1,764	1,493	32,350	32,400	1,971	1,701
26,400	26,450	1,559	1,289	29,400	29,450	1,767	1,497	32,400	32,450	1,975	1,704
26,450	26,500	1,563	1,292	29,450	29,500	1,771	1,500	32,450	32,500	1,978	1,708
26,500	26,550	1,566	1,296	29,500	29,550	1,774	1,504	32,500	32,550	1,982	1,711
26,550	26,600	1,570	1,299	29,550	29,600	1,778	1,507	32,550	32,600	1,985	1,715
26,600	26,650	1,573	1,303	29,600	29,650	1,781	1,511	32,600	32,650	1,989	1,718
26,650	26,700	1,577	1,306	29,650	29,700	1,785	1,514	32,650	32,700	1,992	1,722
26,700	26,750	1,580	1,310	29,700	29,750	1,788	1,517	32,700	32,750	1,996	1,725
26,750	26,800	1,584	1,313	29,750	29,800	1,791	1,521	32,750	32,800	1,999	1,729
26,800	26,850	1,587	1,317	29,800	29,850	1,795	1,524	32,800	32,850	2,003	1,732
26,850	26,900	1,591	1,320	29,850	29,900	1,798	1,528	32,850	32,900	2,006	1,736
26,900	26,950	1,594	1,324	29,900	29,950	1,802	1,531	32,900	32,950	2,010	1,739
26,950	27,000	1,598	1,327	29,950	30,000	1,805	1,535	32,950	33,000	2,013	1,743

*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 Your tax is —				\$36,000 Your tax is —				\$39,000 Your tax is —			
33,000	33,050	2,017	1,746	36,000	36,050	2,224	1,954	39,000	39,050	2,432	2,162
33,050	33,100	2,020	1,749	36,050	36,100	2,228	1,957	39,050	39,100	2,435	2,165
33,100	33,150	2,023	1,753	36,100	36,150	2,231	1,961	39,100	39,150	2,439	2,168
33,150	33,200	2,027	1,756	36,150	36,200	2,235	1,964	39,150	39,200	2,442	2,172
33,200	33,250	2,030	1,760	36,200	36,250	2,238	1,968	39,200	39,250	2,446	2,175
33,250	33,300	2,034	1,763	36,250	36,300	2,242	1,971	39,250	39,300	2,449	2,179
33,300	33,350	2,037	1,767	36,300	36,350	2,245	1,975	39,300	39,350	2,453	2,182
33,350	33,400	2,041	1,770	36,350	36,400	2,248	1,978	39,350	39,400	2,456	2,186
33,400	33,450	2,044	1,774	36,400	36,450	2,252	1,981	39,400	39,450	2,460	2,189
33,450	33,500	2,048	1,777	36,450	36,500	2,255	1,985	39,450	39,500	2,463	2,193
33,500	33,550	2,051	1,781	36,500	36,550	2,259	1,988	39,500	39,550	2,467	2,196
33,550	33,600	2,055	1,784	36,550	36,600	2,262	1,992	39,550	39,600	2,470	2,200
33,600	33,650	2,058	1,788	36,600	36,650	2,266	1,995	39,600	39,650	2,474	2,203
33,650	33,700	2,062	1,791	36,650	36,700	2,269	1,999	39,650	39,700	2,477	2,207
33,700	33,750	2,065	1,794	36,700	36,750	2,273	2,002	39,700	39,750	2,480	2,210
33,750	33,800	2,068	1,798	36,750	36,800	2,276	2,006	39,750	39,800	2,484	2,213
33,800	33,850	2,072	1,801	36,800	36,850	2,280	2,009	39,800	39,850	2,487	2,217
33,850	33,900	2,075	1,805	36,850	36,900	2,283	2,013	39,850	39,900	2,491	2,220
33,900	33,950	2,079	1,808	36,900	36,950	2,287	2,016	39,900	39,950	2,494	2,224
33,950	34,000	2,082	1,812	36,950	37,000	2,290	2,020	39,950	40,000	2,498	2,227
\$34,000				\$37,000				\$40,000			
34,000	34,050	2,086	1,815	37,000	37,050	2,294	2,023	40,000	40,050	2,501	2,231
34,050	34,100	2,089	1,819	37,050	37,100	2,297	2,026	40,050	40,100	2,505	2,234
34,100	34,150	2,093	1,822	37,100	37,150	2,300	2,030	40,100	40,150	2,508	2,238
34,150	34,200	2,096	1,826	37,150	37,200	2,304	2,033	40,150	40,200	2,512	2,241
34,200	34,250	2,100	1,829	37,200	37,250	2,307	2,037	40,200	40,250	2,515	2,245
34,250	34,300	2,103	1,833	37,250	37,300	2,311	2,040	40,250	40,300	2,519	2,248
34,300	34,350	2,107	1,836	37,300	37,350	2,314	2,044	40,300	40,350	2,522	2,252
34,350	34,400	2,110	1,840	37,350	37,400	2,318	2,047	40,350	40,400	2,525	2,255
34,400	34,450	2,113	1,843	37,400	37,450	2,321	2,051	40,400	40,450	2,529	2,258
34,450	34,500	2,117	1,846	37,450	37,500	2,325	2,054	40,450	40,500	2,532	2,262
34,500	34,550	2,120	1,850	37,500	37,550	2,328	2,058	40,500	40,550	2,536	2,265
34,550	34,600	2,124	1,853	37,550	37,600	2,332	2,061	40,550	40,600	2,539	2,269
34,600	34,650	2,127	1,857	37,600	37,650	2,335	2,065	40,600	40,650	2,543	2,272
34,650	34,700	2,131	1,860	37,650	37,700	2,339	2,068	40,650	40,700	2,546	2,276
34,700	34,750	2,134	1,864	37,700	37,750	2,342	2,071	40,700	40,750	2,550	2,279
34,750	34,800	2,138	1,867	37,750	37,800	2,345	2,075	40,750	40,800	2,553	2,283
34,800	34,850	2,141	1,871	37,800	37,850	2,349	2,078	40,800	40,850	2,557	2,286
34,850	34,900	2,145	1,874	37,850	37,900	2,352	2,082	40,850	40,900	2,560	2,290
34,900	34,950	2,148	1,878	37,900	37,950	2,356	2,085	40,900	40,950	2,564	2,293
34,950	35,000	2,152	1,881	37,950	38,000	2,359	2,089	40,950	41,000	2,567	2,297
\$35,000				\$38,000				\$41,000			
35,000	35,050	2,155	1,885	38,000	38,050	2,363	2,092	41,000	41,050	2,571	2,300
35,050	35,100	2,158	1,888	38,050	38,100	2,366	2,096	41,050	41,100	2,574	2,303
35,100	35,150	2,162	1,891	38,100	38,150	2,370	2,099	41,100	41,150	2,577	2,307
35,150	35,200	2,165	1,895	38,150	38,200	2,373	2,103	41,150	41,200	2,581	2,310
35,200	35,250	2,169	1,898	38,200	38,250	2,377	2,106	41,200	41,250	2,584	2,314
35,250	35,300	2,172	1,902	38,250	38,300	2,380	2,110	41,250	41,300	2,588	2,317
35,300	35,350	2,176	1,905	38,300	38,350	2,384	2,113	41,300	41,350	2,591	2,321
35,350	35,400	2,179	1,909	38,350	38,400	2,387	2,117	41,350	41,400	2,595	2,324
35,400	35,450	2,183	1,912	38,400	38,450	2,390	2,120	41,400	41,450	2,598	2,328
35,450	35,500	2,186	1,916	38,450	38,500	2,394	2,123	41,450	41,500	2,602	2,331
35,500	35,550	2,190	1,919	38,500	38,550	2,397	2,127	41,500	41,550	2,605	2,335
35,550	35,600	2,193	1,923	38,550	38,600	2,401	2,130	41,550	41,600	2,609	2,338
35,600	35,650	2,197	1,926	38,600	38,650	2,404	2,134	41,600	41,650	2,612	2,342
35,650	35,700	2,200	1,930	38,650	38,700	2,408	2,137	41,650	41,700	2,616	2,345
35,700	35,750	2,203	1,933	38,700	38,750	2,411	2,141	41,700	41,750	2,619	2,348
35,750	35,800	2,207	1,936	38,750	38,800	2,415	2,144	41,750	41,800	2,622	2,352
35,800	35,850	2,210	1,940	38,800	38,850	2,418	2,148	41,800	41,850	2,626	2,355
35,850	35,900	2,214	1,943	38,850	38,900	2,422	2,151	41,850	41,900	2,629	2,359
35,900	35,950	2,217	1,947	38,900	38,950	2,425	2,155	41,900	41,950	2,633	2,362
35,950	36,000	2,221	1,950	38,950	39,000	2,429	2,158	41,950	42,000	2,636	2,366

*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	2,640	2,369	45,000	45,050	2,848	2,577	48,000	48,050	3,055	2,785
42,050	42,100	2,643	2,373	45,050	45,100	2,851	2,580	48,050	48,100	3,059	2,788
42,100	42,150	2,647	2,376	45,100	45,150	2,854	2,584	48,100	48,150	3,062	2,792
42,150	42,200	2,650	2,380	45,150	45,200	2,858	2,587	48,150	48,200	3,066	2,795
42,200	42,250	2,654	2,383	45,200	45,250	2,861	2,591	48,200	48,250	3,069	2,799
42,250	42,300	2,657	2,387	45,250	45,300	2,865	2,594	48,250	48,300	3,073	2,802
42,300	42,350	2,661	2,390	45,300	45,350	2,868	2,598	48,300	48,350	3,076	2,806
42,350	42,400	2,664	2,394	45,350	45,400	2,872	2,601	48,350	48,400	3,079	2,809
42,400	42,450	2,667	2,397	45,400	45,450	2,875	2,605	48,400	48,450	3,083	2,812
42,450	42,500	2,671	2,400	45,450	45,500	2,879	2,608	48,450	48,500	3,086	2,816
42,500	42,550	2,674	2,404	45,500	45,550	2,882	2,612	48,500	48,550	3,090	2,819
42,550	42,600	2,678	2,407	45,550	45,600	2,886	2,615	48,550	48,600	3,093	2,823
42,600	42,650	2,681	2,411	45,600	45,650	2,889	2,619	48,600	48,650	3,097	2,826
42,650	42,700	2,685	2,414	45,650	45,700	2,893	2,622	48,650	48,700	3,100	2,830
42,700	42,750	2,688	2,418	45,700	45,750	2,896	2,625	48,700	48,750	3,104	2,833
42,750	42,800	2,692	2,421	45,750	45,800	2,899	2,629	48,750	48,800	3,107	2,837
42,800	42,850	2,695	2,425	45,800	45,850	2,903	2,632	48,800	48,850	3,111	2,840
42,850	42,900	2,699	2,428	45,850	45,900	2,906	2,636	48,850	48,900	3,114	2,844
42,900	42,950	2,702	2,432	45,900	45,950	2,910	2,639	48,900	48,950	3,118	2,847
42,950	43,000	2,706	2,435	45,950	46,000	2,913	2,643	48,950	49,000	3,121	2,851
\$43,000				\$46,000				\$49,000			
43,000	43,050	2,709	2,439	46,000	46,050	2,917	2,646	49,000	49,050	3,125	2,854
43,050	43,100	2,712	2,442	46,050	46,100	2,920	2,650	49,050	49,100	3,128	2,857
43,100	43,150	2,716	2,445	46,100	46,150	2,924	2,653	49,100	49,150	3,131	2,861
43,150	43,200	2,719	2,449	46,150	46,200	2,927	2,657	49,150	49,200	3,135	2,864
43,200	43,250	2,723	2,452	46,200	46,250	2,931	2,660	49,200	49,250	3,138	2,868
43,250	43,300	2,726	2,456	46,250	46,300	2,934	2,664	49,250	49,300	3,142	2,871
43,300	43,350	2,730	2,459	46,300	46,350	2,938	2,667	49,300	49,350	3,145	2,875
43,350	43,400	2,733	2,463	46,350	46,400	2,941	2,671	49,350	49,400	3,149	2,878
43,400	43,450	2,737	2,466	46,400	46,450	2,944	2,674	49,400	49,450	3,152	2,882
43,450	43,500	2,740	2,470	46,450	46,500	2,948	2,677	49,450	49,500	3,156	2,885
43,500	43,550	2,744	2,473	46,500	46,550	2,951	2,681	49,500	49,550	3,159	2,889
43,550	43,600	2,747	2,477	46,550	46,600	2,955	2,684	49,550	49,600	3,163	2,892
43,600	43,650	2,751	2,480	46,600	46,650	2,958	2,688	49,600	49,650	3,166	2,896
43,650	43,700	2,754	2,484	46,650	46,700	2,962	2,691	49,650	49,700	3,170	2,899
43,700	43,750	2,757	2,487	46,700	46,750	2,965	2,695	49,700	49,750	3,173	2,902
43,750	43,800	2,761	2,490	46,750	46,800	2,969	2,698	49,750	49,800	3,176	2,915
43,800	43,850	2,764	2,494	46,800	46,850	2,972	2,702	49,800	49,850	3,180	2,909
43,850	43,900	2,768	2,497	46,850	46,900	2,976	2,705	49,850	49,900	3,183	2,913
43,900	43,950	2,771	2,501	46,900	46,950	2,979	2,709	49,900	49,950	3,187	2,916
43,950	44,000	2,775	2,504	46,950	47,000	2,983	2,712	49,950	50,000	3,190	2,920
\$44,000				\$47,000				\$50,000			
44,000	44,050	2,778	2,508	47,000	47,050	2,986	2,716	50,000	50,050	3,194	2,923
44,050	44,100	2,782	2,511	47,050	47,100	2,989	2,719	50,050	50,100	3,197	2,927
44,100	44,150	2,785	2,515	47,100	47,150	2,993	2,722	50,100	50,150	3,201	2,930
44,150	44,200	2,789	2,518	47,150	47,200	2,996	2,726	50,150	50,200	3,204	2,934
44,200	44,250	2,792	2,522	47,200	47,250	3,000	2,729	50,200	50,250	3,208	2,937
44,250	44,300	2,796	2,525	47,250	47,300	3,003	2,733	50,250	50,300	3,211	2,941
44,300	44,350	2,799	2,529	47,300	47,350	3,007	2,736	50,300	50,350	3,215	2,944
44,350	44,400	2,802	2,532	47,350	47,400	3,010	2,740	50,350	50,400	3,218	2,948
44,400	44,450	2,806	2,535	47,400	47,450	3,014	2,743	50,400	50,450	3,221	2,951
44,450	44,500	2,809	2,539	47,450	47,500	3,017	2,747	50,450	50,500	3,225	2,954
44,500	44,550	2,813	2,542	47,500	47,550	3,021	2,750	50,500	50,550	3,228	2,958
44,550	44,600	2,816	2,546	47,550	47,600	3,024	2,754	50,550	50,600	3,232	2,961
44,600	44,650	2,820	2,549	47,600	47,650	3,028	2,757	50,600	50,650	3,235	2,965
44,650	44,700	2,823	2,553	47,650	47,700	3,031	2,761	50,650	50,700	3,239	2,968
44,700	44,750	2,827	2,556	47,700	47,750	3,034	2,764	50,700	50,750	3,242	2,972
44,750	44,800	2,830	2,560	47,750	47,800	3,038	2,767	50,750	50,800	3,246	2,975
44,800	44,850	2,834	2,563	47,800	47,850	3,041	2,771	50,800	50,850	3,249	2,979
44,850	44,900	2,837	2,567	47,850	47,900	3,045	2,774	50,850	50,900	3,253	2,982
44,900	44,950	2,841	2,570	47,900	47,950	3,048	2,778	50,900	50,950	3,256	2,986
44,950	45,000	2,844	2,574	47,950	48,000	3,052	2,781	50,950	51,000	3,260	2,989

*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	3,263	2,993	54,000	54,050	3,471	3,200	57,000	57,050	3,679	3,408
51,050	51,100	3,266	2,996	54,050	54,100	3,474	3,204	57,050	57,100	3,682	3,411
51,100	51,150	3,270	2,999	54,100	54,150	3,478	3,207	57,100	57,150	3,685	3,415
51,150	51,200	3,273	3,003	54,150	54,200	3,481	3,211	57,150	57,200	3,689	3,418
51,200	51,250	3,277	3,006	54,200	54,250	3,485	3,214	57,200	57,250	3,692	3,422
51,250	51,300	3,280	3,010	54,250	54,300	3,488	3,218	57,250	57,300	3,396	3,425
51,300	51,350	3,284	3,013	54,300	54,350	3,492	3,221	57,300	57,350	3,699	3,429
51,350	51,400	3,287	3,017	54,350	54,400	3,495	3,225	57,350	57,400	3,703	3,432
51,400	51,450	3,291	3,020	54,400	54,450	3,498	3,228	57,400	57,450	3,706	3,436
51,450	51,500	3,294	3,024	54,450	54,500	3,502	3,231	57,450	57,500	3,710	3,439
51,500	51,550	3,298	3,027	54,500	54,550	3,505	3,235	57,500	57,550	3,713	3,443
51,550	51,600	3,301	3,031	54,550	54,600	3,509	3,238	57,550	57,600	3,717	3,446
51,600	51,650	3,305	3,034	54,600	54,650	3,512	3,242	57,600	57,650	3,720	3,450
51,650	51,700	3,308	3,038	54,650	54,700	3,516	3,245	57,650	57,700	3,724	3,453
51,700	51,750	3,311	3,041	54,700	54,750	3,519	3,249	57,700	57,750	3,727	3,456
51,750	51,800	3,315	3,044	54,750	54,800	3,523	3,252	57,750	57,800	3,730	3,460
51,800	51,850	3,318	3,048	54,800	54,850	3,526	3,256	57,800	57,850	3,734	3,463
51,850	51,900	3,322	3,051	54,850	54,900	3,530	3,259	57,850	57,900	3,737	3,467
51,900	51,950	3,325	3,055	54,900	54,950	3,533	3,263	57,900	57,950	3,741	3,470
51,950	52,000	3,329	3,058	54,950	55,000	3,537	3,266	57,950	58,000	3,744	3,474
\$52,000				\$55,000				\$58,000			
52,000	52,050	3,332	3,062	55,000	55,050	3,540	3,270	58,000	58,050	3,748	3,477
52,050	52,100	3,336	3,065	55,050	55,100	3,543	3,273	58,050	58,100	3,751	3,481
52,100	52,150	3,339	3,069	55,100	55,150	3,547	3,276	58,100	58,150	3,755	3,484
52,150	52,200	3,343	3,072	55,150	55,200	3,550	3,280	58,150	58,200	3,758	3,488
52,200	52,250	3,346	3,076	55,200	55,250	3,554	3,283	58,200	58,250	3,762	3,491
52,250	52,300	3,350	3,079	55,250	55,300	3,557	3,287	58,250	58,300	3,765	3,495
52,300	52,350	3,353	3,083	55,300	55,350	3,561	3,290	58,300	58,350	3,769	3,498
52,350	52,400	3,356	3,086	55,350	55,400	3,564	3,294	58,350	58,400	3,772	3,502
52,400	52,450	3,360	3,089	55,400	55,450	3,568	3,297	58,400	58,450	3,775	3,505
52,450	52,500	3,363	3,093	55,450	55,500	3,571	3,301	58,450	58,500	3,779	3,508
52,500	52,550	3,367	3,096	55,500	55,550	3,575	3,304	58,500	58,550	3,782	3,512
52,550	52,600	3,370	3,100	55,550	55,600	3,578	3,308	58,550	58,600	3,786	3,515
52,600	52,650	3,374	3,103	55,600	55,650	3,582	3,311	58,600	58,650	3,789	3,519
52,650	52,700	3,377	3,107	55,650	55,700	3,585	3,315	58,650	58,700	3,793	3,522
52,700	52,750	3,381	3,110	55,700	55,750	3,588	3,318	58,700	58,750	3,796	3,526
52,750	52,800	3,384	3,114	55,750	55,800	3,592	3,321	58,750	58,800	3,800	3,529
52,800	52,850	3,388	3,117	55,800	55,850	3,595	3,325	58,800	58,850	3,803	3,533
52,850	52,900	3,391	3,121	55,850	55,900	3,599	3,328	58,850	58,900	3,807	3,536
52,900	52,950	3,395	3,124	55,900	55,950	3,602	3,332	58,900	58,950	3,810	3,540
52,950	53,000	3,398	3,128	55,950	56,000	3,606	3,335	58,950	59,000	3,814	3,543
\$53,000				\$56,000				\$59,000			
53,000	53,050	3,402	3,131	56,000	56,050	3,609	3,339	59,000	59,050	3,817	3,547
53,050	53,100	3,405	3,134	56,050	56,100	3,613	3,342	59,050	59,100	3,820	3,550
53,100	53,150	3,408	3,138	56,100	56,150	3,616	3,346	59,100	59,150	3,824	3,553
53,150	53,200	3,412	3,141	56,150	56,200	3,620	3,349	59,150	59,200	3,827	3,557
53,200	53,250	3,415	3,145	56,200	56,250	3,623	3,353	59,200	59,250	3,831	3,560
53,250	53,300	3,419	3,148	56,250	56,300	3,627	3,356	59,250	59,300	3,834	3,564
53,300	53,350	3,422	3,152	56,300	56,350	3,630	3,360	59,300	59,350	3,838	3,567
53,350	53,400	3,426	3,155	56,350	56,400	3,633	3,363	59,350	59,400	3,841	3,571
53,400	53,450	3,429	3,159	56,400	56,450	3,637	3,366	59,400	59,450	3,845	3,574
53,450	53,500	3,433	3,162	56,450	56,500	3,640	3,370	59,450	59,500	3,848	3,578
53,500	53,550	3,436	3,166	56,500	56,550	3,644	3,373	59,500	59,550	3,852	3,581
53,550	53,600	3,440	3,169	56,550	56,600	3,647	3,377	59,550	59,600	3,855	3,585
53,600	53,650	3,443	3,173	56,600	56,650	3,651	3,380	59,600	59,650	3,859	3,588
53,650	53,700	3,447	3,176	56,650	56,700	3,654	3,384	59,650	59,700	3,862	3,592
53,700	53,750	3,450	3,179	56,700	56,750	3,658	3,387	59,700	59,750	3,865	3,595
53,750	53,800	3,453	3,183	56,750	56,800	3,661	3,391	59,750	59,800	3,869	3,598
53,800	53,850	3,457	3,186	56,800	56,850	3,665	3,394	59,800	59,850	3,872	3,602
53,850	53,900	3,460	3,190	56,850	56,900	3,668	3,398	59,850	59,900	3,876	3,605
53,900	53,950	3,464	3,193	56,900	56,950	3,672	3,401	59,900	59,950	3,879	3,609
53,950	54,000	3,467	3,197	56,950	57,000	3,675	3,405	59,950	60,000	3,883	3,612

*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	3,886	3,616	63,000	63,050	4,094	3,824	66,000	66,050	4,302	4,031
60,050	60,100	3,890	3,619	63,050	63,100	4,097	3,827	66,050	66,100	4,305	4,035
60,100	60,150	3,893	3,623	63,100	63,150	4,101	3,830	66,100	66,150	4,309	4,038
60,150	60,200	3,897	3,626	63,150	63,200	4,104	3,834	66,150	66,200	4,312	4,042
60,200	60,250	3,900	3,630	63,200	63,250	4,108	3,837	66,200	66,250	4,316	4,045
60,250	60,300	3,904	3,633	63,250	63,300	4,111	3,841	66,250	66,300	4,319	4,049
60,300	60,350	3,907	3,637	63,300	63,350	4,115	3,844	66,300	66,350	4,323	4,052
60,350	60,400	3,910	3,640	63,350	63,400	4,118	3,848	66,350	66,400	4,326	4,056
60,400	60,450	3,914	3,643	63,400	63,450	4,122	3,851	66,400	66,450	4,329	4,059
60,450	60,500	3,917	3,647	63,450	63,500	4,125	3,855	66,450	66,500	4,333	4,062
60,500	60,550	3,921	3,650	63,500	63,550	4,129	3,858	66,500	66,550	4,336	4,066
60,550	60,600	3,924	3,654	63,550	63,600	4,132	3,862	66,550	66,600	4,340	4,069
60,600	60,650	3,928	3,657	63,600	63,650	4,136	3,865	66,600	66,650	4,343	4,073
60,650	60,700	3,931	3,661	63,650	63,700	4,139	3,869	66,650	66,700	4,347	4,076
60,700	60,750	3,935	3,664	63,700	63,750	4,142	3,872	66,700	66,750	4,350	4,080
60,750	60,800	3,938	3,668	63,750	63,800	4,146	3,875	66,750	66,800	4,354	4,083
60,800	60,850	3,942	3,671	63,800	63,850	4,149	3,879	66,800	66,850	4,357	4,087
60,850	60,900	3,945	3,675	63,850	63,900	4,153	3,882	66,850	66,900	4,361	4,090
60,900	60,950	3,949	3,678	63,900	63,950	4,156	3,886	66,900	66,950	4,364	4,094
60,950	61,000	3,952	3,682	63,950	64,000	4,160	3,889	66,950	67,000	4,368	4,097
\$61,000				\$64,000				\$67,000			
61,000	61,050	3,956	3,685	64,000	64,050	4,163	3,893	67,000	67,050	4,371	4,101
61,050	61,100	3,959	3,688	64,050	64,100	4,167	3,896	67,050	67,100	4,374	4,104
61,100	61,150	3,962	3,692	64,100	64,150	4,170	3,900	67,100	67,150	4,378	4,107
61,150	61,200	3,966	3,695	64,150	64,200	4,174	3,903	67,150	67,200	4,381	4,111
61,200	61,250	3,969	3,699	64,200	64,250	4,177	3,907	67,200	67,250	4,385	4,114
61,250	61,300	3,973	3,702	64,250	64,300	4,181	3,910	67,250	67,300	4,388	4,118
61,300	61,350	3,976	3,706	64,300	64,350	4,184	3,914	67,300	67,350	4,392	4,121
61,350	61,400	3,980	3,709	64,350	64,400	4,187	3,917	67,350	67,400	4,395	4,125
61,400	61,450	3,983	3,713	64,400	64,450	4,191	3,920	67,400	67,450	4,399	4,128
61,450	61,500	3,987	3,716	64,450	64,500	4,194	3,924	67,450	67,500	4,402	4,132
61,500	61,550	3,990	3,720	64,500	64,550	4,198	3,927	67,500	67,550	4,406	4,135
61,550	61,600	3,994	3,723	64,550	64,600	4,201	3,931	67,550	67,600	4,409	4,139
61,600	61,650	3,997	3,727	64,600	64,650	4,205	3,934	67,600	67,650	4,413	4,142
61,650	61,700	4,001	3,730	64,650	64,700	4,208	3,938	67,650	67,700	4,416	4,146
61,700	61,750	4,004	3,733	64,700	64,750	4,212	3,941	67,700	67,750	4,419	4,149
61,750	61,800	4,007	3,737	64,750	64,800	4,215	3,945	67,750	67,800	4,423	4,152
61,800	61,850	4,011	3,740	64,800	64,850	4,219	3,948	67,800	67,850	4,426	4,156
61,850	61,900	4,014	3,744	64,850	64,900	4,222	3,952	67,850	67,900	4,430	4,159
61,900	61,950	4,018	3,747	64,900	64,950	4,226	3,955	67,900	67,950	4,433	4,163
61,950	62,000	4,021	3,751	64,950	65,000	4,229	3,959	67,950	68,000	4,437	4,166
\$62,000				\$65,000				\$68,000			
62,000	62,050	4,025	3,754	65,000	65,050	4,233	3,962	68,000	68,050	4,440	4,170
62,050	62,100	4,028	3,758	65,050	65,100	4,236	3,965	68,050	68,100	4,444	4,173
62,100	62,150	4,032	3,761	65,100	65,150	4,239	3,969	68,100	68,150	4,447	4,177
62,150	62,200	4,035	3,765	65,150	65,200	4,243	3,972	68,150	68,200	4,451	4,180
62,200	62,250	4,039	3,768	65,200	65,250	4,246	3,976	68,200	68,250	4,454	4,184
62,250	62,300	4,042	3,772	65,250	65,300	4,250	3,979	68,250	68,300	4,458	4,187
62,300	62,350	4,046	3,775	65,300	65,350	4,253	3,983	68,300	68,350	4,461	4,191
62,350	62,400	4,049	3,779	65,350	65,400	4,257	3,986	68,350	68,400	4,464	4,194
62,400	62,450	4,052	3,782	65,400	65,450	4,260	3,990	68,400	68,450	4,468	4,197
62,450	62,500	4,056	3,785	65,450	65,500	4,264	3,993	68,450	68,500	4,471	4,201
62,500	62,550	4,059	3,789	65,500	65,550	4,267	3,997	68,500	68,550	4,475	4,204
62,550	62,600	4,063	3,792	65,550	65,600	4,271	4,000	68,550	68,600	4,478	4,208
62,600	62,650	4,066	3,796	65,600	65,650	4,274	4,004	68,600	68,650	4,482	4,211
62,650	62,700	4,070	3,799	65,650	65,700	4,278	4,007	68,650	68,700	4,485	4,215
62,700	62,750	4,073	3,803	65,700	65,750	4,281	4,010	68,700	68,750	4,489	4,218
62,750	62,800	4,077	3,806	65,750	65,800	4,284	4,014	68,750	68,800	4,492	4,222
62,800	62,850	4,080	3,810	65,800	65,850	4,288	4,017	68,800	68,850	4,496	4,225
62,850	62,900	4,084	3,813	65,850	65,900	4,291	4,021	68,850	68,900	4,499	4,229
62,900	62,950	4,087	3,817	65,900	65,950	4,295	4,024	68,900	68,950	4,503	4,232
62,950	63,000	4,091	3,820	65,950	66,000	4,298	4,028	68,950	69,000	4,506	4,236

*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	4,510	4,239	72,000	72,050	4,717	4,447	75,000	75,050	4,925	4,655
69,050	69,100	4,513	4,242	72,050	72,100	4,721	4,450	75,050	75,100	4,928	4,658
69,100	69,150	4,516	4,246	72,100	72,150	4,724	4,454	75,100	75,150	4,932	4,661
69,150	69,200	4,520	4,249	72,150	72,200	4,728	4,457	75,150	75,200	4,935	4,665
69,200	69,250	4,523	4,253	72,200	72,250	4,731	4,461	75,200	75,250	4,939	4,668
69,250	69,300	4,527	4,256	72,250	72,300	4,735	4,464	75,250	75,300	4,942	4,672
69,300	69,350	4,530	4,260	72,300	72,350	4,738	4,468	75,300	75,350	4,946	4,675
69,350	69,400	4,534	4,263	72,350	72,400	4,741	4,471	75,350	75,400	4,949	4,679
69,400	69,450	4,537	4,267	72,400	72,450	4,745	4,474	75,400	75,450	4,953	4,682
69,450	69,500	4,541	4,270	72,450	72,500	4,748	4,478	75,450	75,500	4,956	4,686
69,500	69,550	4,544	4,274	72,500	72,550	4,752	4,481	75,500	75,550	4,960	4,689
69,550	69,600	4,548	4,277	72,550	72,600	4,755	4,485	75,550	75,600	4,963	4,693
69,600	69,650	4,551	4,281	72,600	72,650	4,759	4,488	75,600	75,650	4,967	4,696
69,650	69,700	4,555	4,284	72,650	72,700	4,762	4,492	75,650	75,700	4,970	4,700
69,700	69,750	4,558	4,287	72,700	72,750	4,766	4,495	75,700	75,750	4,973	4,703
69,750	69,800	4,561	4,291	72,750	72,800	4,769	4,499	75,750	75,800	4,977	4,706
69,800	69,850	4,565	4,294	72,800	72,850	4,773	4,502	75,800	75,850	4,980	4,710
69,850	69,900	4,568	4,298	72,850	72,900	4,776	4,506	75,850	75,900	4,984	4,713
69,900	69,950	4,572	4,301	72,900	72,950	4,780	4,509	75,900	75,950	4,987	4,717
69,950	70,000	4,575	4,305	72,950	73,000	4,783	4,513	75,950	76,000	4,991	4,720
\$70,000				\$73,000				\$76,000			
70,000	70,050	4,579	4,308	73,000	73,050	4,787	4,516	76,000	76,050	4,994	4,724
70,050	70,100	4,582	4,312	73,050	73,100	4,790	4,519	76,050	76,100	4,998	4,727
70,100	70,150	4,586	4,315	73,100	73,150	4,793	4,523	76,100	76,150	5,001	4,731
70,150	70,200	4,589	4,319	73,150	73,200	4,797	4,526	76,150	76,200	5,005	4,734
70,200	70,250	4,593	4,322	73,200	73,250	4,800	4,530	76,200	76,250	5,008	4,738
70,250	70,300	4,596	4,326	73,250	73,300	4,804	4,533	76,250	76,300	5,012	4,741
70,300	70,350	4,600	4,329	73,300	73,350	4,807	4,537	76,300	76,350	5,015	4,745
70,350	70,400	4,603	4,333	73,350	73,400	4,811	4,540	76,350	76,400	5,018	4,748
70,400	70,450	4,606	4,336	73,400	73,450	4,814	4,544	76,400	76,450	5,022	4,751
70,450	70,500	4,610	4,339	73,450	73,500	4,818	4,547	76,450	76,500	5,025	4,755
70,500	70,550	4,613	4,343	73,500	73,550	4,821	4,551	76,500	76,550	5,029	4,758
70,550	70,600	4,617	4,346	73,550	73,600	4,825	4,554	76,550	76,600	5,032	4,762
70,600	70,650	4,620	4,350	73,600	73,650	4,828	4,558	76,600	76,650	5,036	4,765
70,650	70,700	4,624	4,353	73,650	73,700	4,832	4,561	76,650	76,700	5,039	4,769
70,700	70,750	4,627	4,357	73,700	73,750	4,835	4,564	76,700	76,750	5,043	4,772
70,750	70,800	4,631	4,360	73,750	73,800	4,838	4,568	76,750	76,800	5,046	4,776
70,800	70,850	4,634	4,364	73,800	73,850	4,842	4,571	76,800	76,850	5,050	4,779
70,850	70,900	4,638	4,367	73,850	73,900	4,845	4,575	76,850	76,900	5,053	4,783
70,900	70,950	4,641	4,371	73,900	73,950	4,849	4,578	76,900	76,950	5,057	4,786
70,950	71,000	4,645	4,374	73,950	74,000	4,852	4,582	76,950	77,000	5,060	4,790
\$71,000				\$74,000				\$77,000			
71,000	71,050	4,648	4,378	74,000	74,050	4,856	4,585	77,000	77,050	5,064	4,793
71,050	71,100	4,651	4,381	74,050	74,100	4,859	4,589	77,050	77,100	5,067	4,796
71,100	71,150	4,655	4,384	74,100	74,150	4,863	4,592	77,100	77,150	5,070	4,800
71,150	71,200	4,658	4,388	74,150	74,200	4,866	4,596	77,150	77,200	5,074	4,803
71,200	71,250	4,662	4,391	74,200	74,250	4,870	4,599	77,200	77,250	5,077	4,807
71,250	71,300	4,665	4,395	74,250	74,300	4,873	4,603	77,250	77,300	5,081	4,810
71,300	71,350	4,669	4,398	74,300	74,350	4,877	4,606	77,300	77,350	5,084	4,814
71,350	71,400	4,672	4,402	74,350	74,400	4,880	4,610	77,350	77,400	5,088	4,817
71,400	71,450	4,676	4,405	74,400	74,450	4,883	4,613	77,400	77,450	5,091	4,821
71,450	71,500	4,679	4,409	74,450	74,500	4,887	4,616	77,450	77,500	5,095	4,824
71,500	71,550	4,683	4,412	74,500	74,550	4,890	4,620	77,500	77,550	5,098	4,828
71,550	71,600	4,686	4,416	74,550	74,600	4,894	4,623	77,550	77,600	5,102	4,831
71,600	71,650	4,690	4,419	74,600	74,650	4,897	4,627	77,600	77,650	5,105	4,835
71,650	71,700	4,693	4,423	74,650	74,700	4,901	4,630	77,650	77,700	5,109	4,838
71,700	71,750	4,696	4,426	74,700	74,750	4,904	4,634	77,700	77,750	5,112	4,841
71,750	71,800	4,700	4,429	74,750	74,800	4,908	4,637	77,750	77,800	5,115	4,845
71,800	71,850	4,703	4,433	74,800	74,850	4,911	4,641	77,800	77,850	5,119	4,848
71,850	71,900	4,707	4,436	74,850	74,900	4,915	4,644	77,850	77,900	5,122	4,852
71,900	71,950	4,710	4,440	74,900	74,950	4,918	4,648	77,900	77,950	5,126	4,855
71,950	72,000	4,714	4,443	74,950	75,000	4,922	4,651	77,950	78,000	5,129	4,859

*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	5,133	4,862	81,000	81,050	5,341	5,070	84,000	84,050	5,548	5,278
78,050	78,100	5,136	4,866	81,050	81,100	5,344	5,073	84,050	84,100	5,552	5,281
78,100	78,150	5,140	4,869	81,100	81,150	5,347	5,077	84,100	84,150	5,555	5,285
78,150	78,200	5,143	4,873	81,150	81,200	5,351	5,080	84,150	84,200	5,559	5,288
78,200	78,250	5,147	4,876	81,200	81,250	5,354	5,084	84,200	84,250	5,562	5,292
78,250	78,300	5,150	4,880	81,250	81,300	5,358	5,087	84,250	84,300	5,566	5,295
78,300	78,350	5,154	4,883	81,300	81,350	5,361	5,091	84,300	84,350	5,569	5,299
78,350	78,400	5,157	4,887	81,350	81,400	5,365	5,094	84,350	84,400	5,572	5,302
78,400	78,450	5,160	4,890	81,400	81,450	5,368	5,098	84,400	84,450	5,576	5,305
78,450	78,500	5,164	4,893	81,450	81,500	5,372	5,101	84,450	84,500	5,579	5,309
78,500	78,550	5,167	4,897	81,500	81,550	5,375	5,105	84,500	84,550	5,583	5,312
78,550	78,600	5,171	4,900	81,550	81,600	5,379	5,108	84,550	84,600	5,586	5,316
78,600	78,650	5,174	4,904	81,600	81,650	5,382	5,112	84,600	84,650	5,590	5,319
78,650	78,700	5,178	4,907	81,650	81,700	5,386	5,115	84,650	84,700	5,593	5,323
78,700	78,750	5,181	4,911	81,700	81,750	5,389	5,118	84,700	84,750	5,597	5,326
78,750	78,800	5,185	4,914	81,750	81,800	5,392	5,122	84,750	84,800	5,600	5,330
78,800	78,850	5,188	4,918	81,800	81,850	5,396	5,125	84,800	84,850	5,604	5,333
78,850	78,900	5,192	4,921	81,850	81,900	5,399	5,129	84,850	84,900	5,607	5,337
78,900	78,950	5,195	4,925	81,900	81,950	5,403	5,132	84,900	84,950	5,611	5,340
78,950	79,000	5,199	4,928	81,950	82,000	5,406	5,136	84,950	85,000	5,614	5,344
\$79,000				\$82,000				\$85,000			
79,000	79,050	5,202	4,932	82,000	82,050	5,410	5,139	85,000	85,050	5,618	5,347
79,050	79,100	5,205	4,935	82,050	82,100	5,413	5,143	85,050	85,100	5,621	5,350
79,100	79,150	5,209	4,938	82,100	82,150	5,417	5,146	85,100	85,150	5,624	5,354
79,150	79,200	5,212	4,942	82,150	82,200	5,420	5,150	85,150	85,200	5,628	5,357
79,200	79,250	5,216	4,945	82,200	82,250	5,424	5,153	85,200	85,250	5,631	5,361
79,250	79,300	5,219	4,949	82,250	82,300	5,427	5,157	85,250	85,300	5,635	5,364
79,300	79,350	5,223	4,952	82,300	82,350	5,431	5,160	85,300	85,350	5,638	5,368
79,350	79,400	5,226	4,956	82,350	82,400	5,434	5,164	85,350	85,400	5,642	5,371
79,400	79,450	5,230	4,959	82,400	82,450	5,437	5,167	85,400	85,450	5,645	5,375
79,450	79,500	5,233	4,963	82,450	82,500	5,441	5,170	85,450	85,500	5,649	5,378
79,500	79,550	5,237	4,966	82,500	82,550	5,444	5,174	85,500	85,550	5,652	5,382
79,550	79,600	5,240	4,970	82,550	82,600	5,448	5,177	85,550	85,600	5,656	5,385
79,600	79,650	5,244	4,973	82,600	82,650	5,451	5,181	85,600	85,650	5,659	5,389
79,650	79,700	5,247	4,977	82,650	82,700	5,455	5,184	85,650	85,700	5,663	5,392
79,700	79,750	5,250	4,980	82,700	82,750	5,458	5,188	85,700	85,750	5,666	5,395
79,750	79,800	5,254	4,983	82,750	82,800	5,462	5,191	85,750	85,800	5,669	5,399
79,800	79,850	5,257	4,987	82,800	82,850	5,465	5,195	85,800	85,850	5,673	5,402
79,850	79,900	5,261	4,990	82,850	82,900	5,469	5,198	85,850	85,900	5,676	5,406
79,900	79,950	5,264	4,994	82,900	82,950	5,472	5,202	85,900	85,950	5,680	5,409
79,950	80,000	5,268	4,997	82,950	83,000	5,476	5,205	85,950	86,000	5,683	5,413
\$80,000				\$83,000				\$86,000			
80,000	80,050	5,271	5,001	83,000	83,050	5,479	5,209	86,000	86,050	5,687	5,416
80,050	80,100	5,275	5,004	83,050	83,100	5,482	5,212	86,050	86,100	5,690	5,420
80,100	80,150	5,278	5,008	83,100	83,150	5,486	5,215	86,100	86,150	5,694	5,423
80,150	80,200	5,282	5,011	83,150	83,200	5,489	5,219	86,150	86,200	5,697	5,427
80,200	80,250	5,285	5,015	83,200	83,250	5,493	5,222	86,200	86,250	5,701	5,430
80,250	80,300	5,289	5,018	83,250	83,300	5,496	5,226	86,250	86,300	5,704	5,434
80,300	80,350	5,292	5,022	83,300	83,350	5,500	5,229	86,300	86,350	5,708	5,437
80,350	80,400	5,295	5,025	83,350	83,400	5,503	5,233	86,350	86,400	5,711	5,441
80,400	80,450	5,299	5,028	83,400	83,450	5,507	5,236	86,400	86,450	5,714	5,444
80,450	80,500	5,302	5,032	83,450	83,500	5,510	5,240	86,450	86,500	5,718	5,447
80,500	80,550	5,306	5,035	83,500	83,550	5,514	5,243	86,500	86,550	5,721	5,451
80,550	80,600	5,309	5,039	83,550	83,600	5,517	5,247	86,550	86,600	5,725	5,454
80,600	80,650	5,313	5,042	83,600	83,650	5,521	5,250	86,600	86,650	5,728	5,458
80,650	80,700	5,316	5,046	83,650	83,700	5,524	5,254	86,650	86,700	5,732	5,461
80,700	80,750	5,320	5,049	83,700	83,750	5,527	5,257	86,700	86,750	5,735	5,465
80,750	80,800	5,323	5,053	83,750	83,800	5,531	5,260	86,750	86,800	5,739	5,468
80,800	80,850	5,327	5,056	83,800	83,850	5,534	5,264	86,800	86,850	5,742	5,472
80,850	80,900	5,330	5,060	83,850	83,900	5,538	5,267	86,850	86,900	5,746	5,475
80,900	80,950	5,334	5,063	83,900	83,950	5,541	5,271	86,900	86,950	5,749	5,479
80,950	81,000	5,337	5,067	83,950	84,000	5,545	5,274	86,950	87,000	5,753	5,482

*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	5,756	5,486	90,000	90,050	5,964	5,693	93,000	93,050	6,172	5,901
87,050	87,100	5,759	5,489	90,050	90,100	5,967	5,697	93,050	93,100	6,175	5,904
87,100	87,150	5,763	5,492	90,100	90,150	5,971	5,700	93,100	93,150	6,178	5,908
87,150	87,200	5,766	5,496	90,150	90,200	5,974	5,704	93,150	93,200	6,182	5,911
87,200	87,250	5,770	5,499	90,200	90,250	5,978	5,707	93,200	93,250	6,185	5,915
87,250	87,300	5,773	5,503	90,250	90,300	5,981	5,711	93,250	93,300	6,189	5,918
87,300	87,350	5,777	5,506	90,300	90,350	5,985	5,714	93,300	93,350	6,192	5,922
87,350	87,400	5,780	5,510	90,350	90,400	5,988	5,718	93,350	93,400	6,196	5,925
87,400	87,450	5,784	5,513	90,400	90,450	5,991	5,721	93,400	93,450	6,199	5,929
87,450	87,500	5,787	5,517	90,450	90,500	5,995	5,724	93,450	93,500	6,203	5,932
87,500	87,550	5,791	5,520	90,500	90,550	5,998	5,728	93,500	93,550	6,206	5,936
87,550	87,600	5,794	5,524	90,550	90,600	6,002	5,731	93,550	93,600	6,210	5,939
87,600	87,650	5,798	5,527	90,600	90,650	6,005	5,735	93,600	93,650	6,213	5,943
87,650	87,700	5,801	5,531	90,650	90,700	6,009	5,738	93,650	93,700	6,217	5,946
87,700	87,750	5,804	5,534	90,700	90,750	6,012	5,742	93,700	93,750	6,220	5,949
87,750	87,800	5,808	5,537	90,750	90,800	6,016	5,745	93,750	93,800	6,223	5,953
87,800	87,850	5,811	5,541	90,800	90,850	6,019	5,749	93,800	93,850	6,227	5,956
87,850	87,900	5,815	5,544	90,850	90,900	6,023	5,752	93,850	93,900	6,230	5,960
87,900	87,950	5,818	5,548	90,900	90,950	6,026	5,756	93,900	93,950	6,234	5,963
87,950	88,000	5,822	5,551	90,950	91,000	6,030	5,759	93,950	94,000	6,237	5,967
\$88,000				\$91,000				\$94,000			
88,000	88,050	5,825	5,555	91,000	91,050	6,033	5,763	94,000	94,050	6,241	5,970
88,050	88,100	5,829	5,558	91,050	91,100	6,036	5,766	94,050	94,100	6,244	5,974
88,100	88,150	5,832	5,562	91,100	91,150	6,040	5,769	94,100	94,150	6,248	5,977
88,150	88,200	5,836	5,565	91,150	91,200	6,043	5,773	94,150	94,200	6,251	5,981
88,200	88,250	5,839	5,569	91,200	91,250	6,047	5,776	94,200	94,250	6,255	5,984
88,250	88,300	5,843	5,572	91,250	91,300	6,050	5,780	94,250	94,300	6,258	5,988
88,300	88,350	5,846	5,576	91,300	91,350	6,054	5,783	94,300	94,350	6,262	5,991
88,350	88,400	5,849	5,579	91,350	91,400	6,057	5,787	94,350	94,400	6,265	5,995
88,400	88,450	5,853	5,582	91,400	91,450	6,061	5,790	94,400	94,450	6,268	5,998
88,450	88,500	5,856	5,586	91,450	91,500	6,064	5,794	94,450	94,500	6,272	6,011
88,500	88,550	5,860	5,589	91,500	91,550	6,068	5,797	94,500	94,550	6,275	6,005
88,550	88,600	5,863	5,593	91,550	91,600	6,071	5,801	94,550	94,600	6,279	6,008
88,600	88,650	5,867	5,596	91,600	91,650	6,075	5,804	94,600	94,650	6,282	6,012
88,650	88,700	5,870	5,600	91,650	91,700	6,078	5,808	94,650	94,700	6,286	6,015
88,700	88,750	5,874	5,603	91,700	91,750	6,081	5,811	94,700	94,750	6,289	6,019
88,750	88,800	5,877	5,607	91,750	91,800	6,085	5,814	94,750	94,800	6,293	6,022
88,800	88,850	5,881	5,610	91,800	91,850	6,088	5,818	94,800	94,850	6,296	6,026
88,850	88,900	5,884	5,614	91,850	91,900	6,092	5,821	94,850	94,900	6,300	6,029
88,900	88,950	5,888	5,617	91,900	91,950	6,095	5,825	94,900	94,950	6,303	6,033
88,950	89,000	5,891	5,621	91,950	92,000	6,099	5,828	94,950	95,000	6,307	6,036
\$89,000				\$92,000				\$95,000			
89,000	89,050	5,895	5,624	92,000	92,050	6,102	5,832	95,000	95,050	6,310	6,040
89,050	89,100	5,898	5,627	92,050	92,100	6,106	5,835	95,050	95,100	6,313	6,043
89,100	89,150	5,901	5,631	92,100	92,150	6,109	5,839	95,100	95,150	6,317	6,046
89,150	89,200	5,905	5,634	92,150	92,200	6,113	5,842	95,150	95,200	6,320	6,050
89,200	89,250	5,908	5,638	92,200	92,250	6,116	5,846	95,200	95,250	6,324	6,053
89,250	89,300	5,912	5,641	92,250	92,300	6,120	5,849	95,250	95,300	6,327	6,057
89,300	89,350	5,915	5,645	92,300	92,350	6,123	5,853	95,300	95,350	6,331	6,060
89,350	89,400	5,919	5,648	92,350	92,400	6,126	5,856	95,350	95,400	6,334	6,064
89,400	89,450	5,922	5,652	92,400	92,450	6,130	5,859	95,400	95,450	6,338	6,067
89,450	89,500	5,926	5,655	92,450	92,500	6,133	5,863	95,450	95,500	6,341	6,071
89,500	89,550	5,929	5,659	92,500	92,550	6,137	5,866	95,500	95,550	6,345	6,074
89,550	89,600	5,933	5,662	92,550	92,600	6,140	5,870	95,550	95,600	6,348	6,078
89,600	89,650	5,936	5,666	92,600	92,650	6,144	5,873	95,600	95,650	6,352	6,081
89,650	89,700	5,940	5,669	92,650	92,700	6,147	5,877	95,650	95,700	6,355	6,085
89,700	89,750	5,943	5,672	92,700	92,750	6,151	5,880	95,700	95,750	6,358	6,088
89,750	89,800	5,946	5,676	92,750	92,800	6,154	5,884	95,750	95,800	6,362	6,091
89,800	89,850	5,950	5,679	92,800	92,850	6,158	5,887	95,800	95,850	6,365	6,095
89,850	89,900	5,953	5,683	92,850	92,900	6,161	5,891	95,850	95,900	6,369	6,098
89,900	89,950	5,957	5,686	92,900	92,950	6,165	5,894	95,900	95,950	6,372	6,102
89,950	90,000	5,960	5,690	92,950	93,000	6,168	5,898	95,950	96,000	6,376	6,105

*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	6,379	6,109	98,000	98,050	6,518	6,247
96,050	96,100	6,383	6,112	98,050	98,100	6,521	6,251
96,100	96,150	6,386	6,116	98,100	98,150	6,525	6,254
96,150	96,200	6,390	6,119	98,150	98,200	6,528	6,258
96,200	96,250	6,393	6,123	98,200	98,250	6,532	6,261
96,250	96,300	6,397	6,126	98,250	98,300	6,535	6,265
96,300	96,350	6,400	6,130	98,300	98,350	6,539	6,268
96,350	96,400	6,403	6,133	98,350	98,400	6,542	6,272
96,400	96,450	6,407	6,136	98,400	98,450	6,545	6,275
96,450	96,500	6,410	6,140	98,450	98,500	6,549	6,278
96,500	96,550	6,414	6,143	98,500	98,550	6,552	6,282
96,550	96,600	6,417	6,147	98,550	98,600	6,556	6,285
96,600	96,650	6,421	6,150	98,600	98,650	6,559	6,289
96,650	96,700	6,424	6,154	98,650	98,700	6,563	6,292
96,700	96,750	6,428	6,157	98,700	98,750	6,566	6,296
96,750	96,800	6,431	6,161	98,750	98,800	6,570	6,299
96,800	96,850	6,435	6,164	98,800	98,850	6,573	6,303
96,850	96,900	6,438	6,168	98,850	98,900	6,577	6,306
96,900	96,950	6,442	6,171	98,900	98,950	6,580	6,310
96,950	97,000	6,445	6,175	98,950	99,000	6,584	6,313
\$97,000 Your tax is —				\$99,000 Your tax is —			
97,000	97,050	6,449	6,178	99,000	99,050	6,587	6,317
97,050	97,100	6,452	6,181	99,050	99,100	6,590	6,320
97,100	97,150	6,455	6,185	99,100	99,150	6,594	6,323
97,150	97,200	6,459	6,188	99,150	99,200	6,597	6,327
97,200	97,250	6,462	6,192	99,200	99,250	6,601	6,330
97,250	97,300	6,466	6,195	99,250	99,300	6,604	6,334
97,300	97,350	6,469	6,199	99,300	99,350	6,608	6,337
97,350	97,400	6,473	6,202	99,350	99,400	6,611	6,341
97,400	97,450	6,476	6,206	99,400	99,450	6,615	6,344
97,450	97,500	6,480	6,209	99,450	99,500	6,618	6,348
97,500	97,550	6,483	6,213	99,500	99,550	6,622	6,351
97,550	97,600	6,487	6,216	99,550	99,600	6,625	6,355
97,600	97,650	6,490	6,220	99,600	99,650	6,629	6,358
97,650	97,700	6,494	6,223	99,650	99,700	6,632	6,362
97,700	97,750	6,497	6,226	99,700	99,750	6,635	6,365
97,750	97,800	6,500	6,230	99,750	99,800	6,639	6,368
97,800	97,850	6,504	6,233	99,800	99,850	6,642	6,372
97,850	97,900	6,507	6,237	99,850	99,900	6,646	6,375
97,900	97,950	6,511	6,240	99,900	99,950	6,649	6,379
97,950	98,000	6,514	6,244	99,950	100,000	6,653	6,382

*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 \$6,653 plus 6.925% of the amount over \$100,000.

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

If you checked Filing Status Box 2, 4 or 5, your tax is \$6,382 plus 6.925% of the amount over \$100,000.

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