

Return Computation for Form 39R
For the Taxable Year 2013

Form 39R: Ln. #		# of Returns	% Returns Filed	Total Claimed	Average Per Return	Tax Effect**
Additions:						
A1	Federal net operating loss carryover	9,358	1.47%	1,537,421,305	164,290	113,769,177
A2	Capital loss carryover before becoming a resident	199	0.03%	2,740,448	13,771	202,793
A3	Non-Idaho state and local bond interest and dividends	16,862	2.65%	93,914,616	5,570	6,949,682
A4	Idaho college savings account withdrawal	103	0.02%	461,951	4,485	34,184
A5	Bonus depreciation	11,400	1.79%	135,686,867	11,902	10,040,828
A6	Other Additions	5,873	0.92%	62,201,830	10,591	4,602,935
Subtractions:						
B1	Idaho net operating loss carryover	7,073	1.11%	1,705,501,502	241,128	(126,207,111)
B1	Idaho net operating loss carrback	0	0.00%	0	0	0
B2	State income tax refund in federal income	91,819	14.42%	92,126,768	1,003	(6,817,381)
B3	Interest from U.S Government obligations	12,810	2.01%	15,733,442	1,228	(1,164,275)
B4	Energy efficiency upgrades	8,347	1.31%	20,459,698	2,451	(1,514,018)
B5e	Alternative energy devices	4,596	0.72%	5,462,821	1,189	(404,249)
B6	Child/dependent care	28,182	4.43%	66,442,382	2,358	(4,916,736)
B7	Social security and railroad benefits	86,630	13.61%	1,076,707,113	12,429	(79,676,326)
B8	Retirement benefits deduction	13,648	2.14%	270,021,399	19,785	(19,981,584)
B9	Technological equipment donation	2,011	0.32%	818,286	407	(60,553)
B10	Idaho capital gains deduction	9,047	1.42%	293,645,551	32,458	(21,729,771)
B11	Active duty military pay	4,500	0.71%	144,652,993	32,145	(10,704,321)
B12	Adoption expenses	178	0.03%	446,592	2,509	(33,048)
B13	Idaho medical savings account	4,905	0.77%	12,514,622	2,551	(926,082)
B14	Idaho college savings program	7,077	1.11%	25,728,302	3,635	(1,903,894)
B15	Maintaining home for elderly or disabled (deduction)	294	0.05%	341,220	1,161	(25,250)
B16	Idaho lottery winnings	117	0.02%	282,034	2,411	(20,871)
B17	Income earned on reservation by American Indian	0	0.00%	0	0	0
B18	Health insurance premiums	129,844	20.39%	384,195,570	2,959	(28,430,472)

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	# of Returns	Filed		Per Return	
B19 Long-term care insurance	11,079	1.74%	24,008,586	2,167	(1,776,635)
B20 Worker's compensation insurance	0	0.00%	0	0	0
B21 Bonus depreciation	16,673	2.62%	66,673,896	3,999	(4,933,868)
B22 Other subtractions	3,475	0.55%	44,534,321	12,816	(3,295,540)
Credits:					
D7 Credit for taxes paid to another state	24,543	3.85%	59,567,759	2,427	(59,567,759)
E1 Contributions to Idaho educational entities	35,772	5.62%	7,369,655	206	(7,369,655)
E2 Contributions to Idaho youth and rehabilitation facilities	60,964	9.57%	7,745,301	127	(7,745,301)
E3 Live organ donation expenses	23	0.00%	18,870	820	(18,870)
F4 Maintaining home for elderly or disabled (credit)	6,501	1.02%	730,198	112	(730,198)

** Marginal Tax Rate of 7.4%