

Form 42A
By-Company Apportionment Factor Details
Include with Idaho Form 42

2025

Name as shown on return		Federal Employer Identification Number (EIN)		
Check if using three-factor apportionment		☐	☐	☐
	Idaho Combined Corporation Total	Name	Name	Name
		EIN	EIN	EIN
Idaho Property (Owned Property at Original Cost)				
Beginning of Year				
1. Inventories				
2. Real and tangible personal property				
Ending of Year				
3. Inventories				
4. Real and tangible personal property				
5. Total of lines 1 through 4				
6. Average. Line 5 divided by 2				
7. Rented property (capitalized at 8 times rents paid)				
8. Total property. Add lines 6 and 7				
9. Idaho property percentage. Line 8 divided by Idaho Form 42, line 8, Total column. Compute percentage to four decimal places	%	%	%	%
Idaho Sales (Gross Receipts)				
10. Gross sales, less returns and allowances				
11. Sales delivered or shipped to Idaho purchasers				
12. Idaho "throwback" sales				
13. Sales of services				
14. Other business gross receipts				
15. Total gross receipts. Add lines 11 through 14				
16. Idaho sales percentage. Line 15 divided by Idaho Form 42, line 15, Total column. Compute percentage to four decimal places	%	%	%	%
Idaho Payroll				
17. Total wages and salaries				
18. Idaho payroll percentage. Line 17 divided by Idaho Form 42, line 18, Total column. Compute percentage to four decimal places	%	%	%	%
19. Total percentage. Add lines 9, 16, and 18	%	%	%	%
20. Idaho apportionment factor.	%	%	%	%

Name as shown on return

Federal Employer Identification Number (EIN)

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General Instructions

Form 42A is a by-company breakout of the numerators reported on Form 42 Part I. Apportionment Formula.

Any companies identified as “transacting business in Idaho” on Form 41A (column F) must be listed on Form 42A.

See Form 42 instructions for factor calculation details.

Specific Instructions

Enter name and federal Employer Identification Number (EIN) for each company.

Check the box for each company using three-factor apportionment.

Complete each field for each company transacting business in Idaho. The Idaho Combined Corporation Total column shouldn't exceed the sum of all companies listed on Form 42A.

The Idaho combined corporation total of Form 42A should be identical to the total of the Idaho column on Form 42. This amount should include companies using both three-factor and single-sales apportionment.

Line 20 Idaho Apportionment Factor.

For taxpayers using the three-factor apportionment method, divide the total on line 19 by three. If any of the factors don't apply to your business, divide the total on line 19 by the number of factors used. For example, if your business has no employee anywhere, your factor is reduced by one. For all other taxpayers, use the percentage on line 20. Add each company's Idaho percentage for the Idaho Combined Corporation Total column.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact