

41 IDAHO CORPORATION INCOME TAX RETURN 2018

State use only

AMENDED RETURN? Check the box. See page 6 of instructions for reasons to amend and enter the number that applies. For calendar year 2018 or fiscal year beginning Mo Day Year 18 ending Mo Day Year

Business name State use only Federal Employer Identification Number (EIN)
 Current business mailing address
 City, state, and ZIP Code NAICS Code

1. If a federal audit was finalized this year, enter the latest year audited
2. Is this an inactive corporation or nameholder corporation? Yes No
3. a. Were federal estimated tax payments required? Yes No
 b. Were estimated tax payments based on annualized amounts? Yes No
4. Is this a final return? Yes No
 If yes, check the proper box below and enter the date the event occurred
 Withdrawn from Idaho Dissolved Merged or reorganized Enter new EIN
5. Is this an electrical or telephone utility? Yes No
6. EIN of parent from consolidated Form 1120, Schedule K as filed with the IRS
7. Did you use the combined reporting method?
 a. Does this corporation own more than 50% of another corporation?
 b. Does another corporation own more than 50% of this corporation?
 c. Does one interest own more than 50% of this corporation and another corporation?
 d. Are two or more corporations in this report operating in Idaho or authorized to do business in Idaho?
8. If you're a multinational unitary group, answer questions a, b, and c. Complete Form 42.
 a. Check the box for your filing method: worldwide return water's-edge return See Form 14.
 b. If you're filing a water's-edge return, do you elect not to file the water's-edge spreadsheets?
 c. If you're filing a worldwide return, did you compute foreign income by making book-to-tax adjustments?
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year?
10. Are one or more corporations in this report paying the Idaho premium tax?

ADDITIONS

11. Federal taxable income. See instructions	11
12. Interest and dividends not taxable under Internal Revenue Code	12
13. State, municipal, and local taxes measured by net income	13
14. Net operating loss deducted on federal return	14
15. Dividends received deduction on federal return	15
16. Bonus depreciation. Include a schedule	16
17. Other additions, including additions from Form 42, Part II	17
18. Add lines 11 through 17	18

SUBTRACTIONS

19. Foreign dividend gross-up (Sec. 78, Internal Revenue Code)	19
20. Interest from Idaho municipal securities	20
21. Interest on U.S. government obligations. Include a schedule	21
22. Interest and other expenses related to lines 20 and 21	22
23. Add lines 20 and 21, then subtract line 22	23
24. Technological equipment donation	24
25. Allocated income. Include a schedule	25
26. Interest and other expenses related to line 25. Include a schedule	26
27. Subtract line 26 from line 25	27
28. Bonus depreciation. Include a schedule	28
29. Other subtractions, including subtractions from Form 42, Part II	29
30. Total subtractions. Add lines 19, 23, 24, 27, 28, and 29	30
31. Net business income subject to apportionment. Subtract line 30 from line 18	31

DON'T STAPLE

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120



32. Net business income subject to apportionment. Enter the amount from line 31	32	
33. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21	33	%
34. Net business income apportioned to Idaho. Multiply line 32 by the percent on line 33	34	
35. Income allocated to Idaho. See instructions.....	35	
36. Idaho net operating loss carryover * _____ carryback * _____ Enter total.....	36	
37. Idaho taxable income. Add lines 34 and 35, then subtract line 36	37	
38. Idaho income tax. Multiply line 37 by 6.925%. Minimum \$20 for each corporation (see instructions)...	38	

CREDITS

39. Credit for contributions to Idaho educational entities	39	
40. Credit for contributions to Idaho youth and rehabilitation facilities	40	
41. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	41	
42. Total credits. Add lines 39 through 41	42	
43. Subtract line 42 from line 38. If line 42 is greater than line 38, enter zero	43	

OTHER TAXES

44. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho	44	
45. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	45	
46. Fuels tax due. Include Form 75	46	
47. Sales/use tax due on untaxed purchases (online, mail order, and other)	47	
48. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	48	
49. Total tax. Add lines 43 through 48	49	
50. Underpayment interest. Include Form 41ESR	50	
51. Donation to Opportunity Scholarship Program	51	
52. Add lines 49 through 51	52	

PAYMENTS AND OTHER CREDITS

53. Estimated tax payments. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	53	
54. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	54	
55. Tax Reimbursement Incentive credit. Include certificate	55	
56. Total payments and other credits. Add lines 53 through 55	56	

If line 52 is more than line 56, GO TO LINE 57. If line 52 is less than line 56, GO TO LINE 60.

REFUND OR PAYMENT DUE

57. Tax due. Subtract line 56 from line 52	57	
58. Penalty * _____ Interest from due date * _____ Enter total.....	58	
59. TOTAL DUE. Add lines 57 and 58		
60. Overpayment. Subtract line 52 from line 56	60	
61. REFUND. Amount of line 60 you want refunded to you		
62. ESTIMATED TAX. Amount you want credited to your 2019 estimated tax. Subtract line 61 from line 60	62	

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

63. Total due (line 59) or overpayment (line 60) on this return	63	
64. Refund from original return plus additional refunds	64	
65. Tax paid with original return plus additional tax paid.....	65	
66. Amended tax due or refund. Add lines 63 and 64, then subtract line 65	66	

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

SIGN HERE	Signature of officer	Date
	Title	Phone number
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address		Phone number

