

FORM 41 IDAHO CORPORATION INCOME TAX RETURN 2013

FORM 41
EFO00025
05-28-13

State use only

AMENDED RETURN, check the box. See instructions, page 6 for the reasons for amending and enter the number. _____
 For calendar year 2013, or fiscal year beginning _____ Mo Day Year 13 ending _____ Mo Day Year _____

Business name _____ State use only _____ Federal employer identification number _____
 Business mailing address _____
 City, State and Zip 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 Withdrawn from Idaho Dissolved Merged or reorganized Enter new EIN _____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. Enter the extended federal due date if this is a short period return _____
6. Is this an electrical or telephone utility? Yes No
7. Did you use the combined reporting method? Yes No
 a. Does this corporation own more than 50% of another corporation? Yes No
 b. Does another corporation own more than 50% of this corporation? Yes No
 c. Are more than 50% of this corporation and another corporation owned by the same interest? Yes No
 d. Are two or more corporations in this report operating in Idaho or authorized to do business in Idaho? Yes No
8. If you are 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 a water's edge return is filed, do you elect not to file water's edge spreadsheets? Yes No
 c. If a worldwide return is filed, is foreign income computed by making book to tax adjustments? Yes No
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year? Yes No
10. Is one or more corporations in this report paying the Idaho premium tax? Yes No

ADDITIONS

| | |
|---|----|
| 11. Federal taxable income..... | 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 computations..... | 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, and 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 computations..... | 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 |

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



| | | |
|--|----|---|
| 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 attach 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, and subtract line 36. | 37 | |
| 38. Idaho income tax. Multiply line 37 by 7.4%. 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 12. 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 7. Include Form 44 | 45 | |
| 46. Fuels tax due. Include Form 75 | 46 | |
| 47. Sales/Use tax due on Internet, mail order, and other nontaxed purchases | 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 | 53 | |
| 54. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .. | 54 | |
| 55. Hire One Act credit. Include Form 72 | 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 line 57 and line 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 2014 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, and 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 and phone number | | |

