

AMENDED RETURN, check the box. ☐See instructions, page 5 for the reasons
for amending and enter the number. ☐Mo Day Year Mo Day Year
For calendar year 2003, or fiscal year beginning 03 ending

Business name

Federal employer identification number

F M

Business mailing address

Do you need Idaho income tax forms
mailed to you next year?☐ Yes ☐ No

City, State and Zip Code

1. Did the corporate name change? If yes, enter the previous name. ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. ☐
3. Is this an inactive corporation or nameholder corporation? ☐ Yes ☐ No
4. Quarterly estimated payments:
- a. Were federal quarterly estimated payments required? ☐ Yes ☐ No
- b. Were quarterly estimated payments based on annualized amounts? ☐ Yes ☐ No
5. 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- ☐ Withdrawn from Idaho ☐ Dissolved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 federal employer identification number. ☐
6. Enter the extended federal due date if this is a short period return. ☐
7. Is this an electrical or telephone utility? ☐ Yes ☐ No
8. 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 included in this report operating in Idaho or authorized to do business in Idaho? ☐ Yes ☐ No
9. If you are a multinational taxpayer, answer questions a., b. and c. Complete Form 42.
- a. Check the box for your filing method:
1. ☐ worldwide return
2. ☐ water's edge return
- b. If a water's edge return is filed, do you elect to forego filing 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
10. Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ 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. Other additions, including additions for bonus depreciation and from Part II, Form 42 ☐ 16
17. Add lines 11 through 16. ☐ 17

SUBTRACTIONS

18. Foreign dividend gross-up (Sec. 78, Internal Revenue Code) ☐ 18
19. Interest from Idaho municipal securities ☐ 19
20. Interest on U.S. Government obligations. Attach a schedule. ☐ 20
21. Interest and other expenses related to lines 19 and 20 ☐ 21
22. Add lines 19 and 20, and subtract line 21. ☐ 22
23. Technological equipment donation ☐ 23
24. Allocated income. Attach a schedule. ☐ 24
25. Interest and other expenses related to line 24. Attach a schedule. ☐ 25
26. Subtract line 25 from line 24. ☐ 26
27. Other subtractions, including subtractions for bonus depreciation and from Part II, Form 42 ☐ 27
28. Total subtractions. Add lines 18, 22, 23, 26 and 27. ☐ 28
29. Net business income subject to apportionment. Subtract line 28 from line 17. ☐ 29

30. Net business income subject to apportionment. Enter the amount from line 29.	30	
31. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from line 21, Part I, Form 42.	31	%
32. Net business income apportioned to Idaho. Multiply line 30 by the percent on line 31.	32	
33. Income allocated to Idaho. See instructions.	33	
34. Idaho net operating loss carryover <input type="checkbox"/> carryback <input type="checkbox"/> Enter total.	34	
35. Idaho taxable income. Add lines 32 and 33, and subtract line 34. If the corporation has an NOL and is electing to forego the carryback period, check here. <input type="checkbox"/>	35	

TAX COMPUTATION

36. Idaho income tax. Multiply line 35 by 7.6%. Minimum \$20 for each corporation operating or authorized to do business in Idaho.	36	
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CREDITS

37. Credit for contributions to Idaho educational entities	37	
38. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	38	
39. Credit for contributions to Idaho youth and rehabilitation facilities	39	
40. Credit for production equipment using post-consumer waste	40	
41. Promoter-sponsored event credit	41	
42. Credit for qualifying new employees. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	42	
43. Credit for Idaho research activities. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	43	
44. Broadband equipment investment credit. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	44	
45. Incentive investment tax credit carryover	45	
46. Total credits. Add lines 37 through 45.	46	
47. Subtract line 46 from line 36. If line 46 is greater than line 36, enter zero.	47	

OTHER TAXES

48. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho.	48	
49. Fuels tax due. Attach Form 75.	49	
50. Tax from recapture of investment tax credit. Attach Form 49R.	50	
51. Tax from recapture of broadband equipment investment credit. Attach Form 68R.	51	
52. Tax from recapture of incentive investment tax credit. Attach Form 69R.	52	
53. Tax on Idaho compensation of individual officers and directors not reported to Idaho.	53	
54. Total tax. Add lines 47 through 53.	54	
55. Underpayment interest. Attach Form 41ESR.	55	
56. Add line 54 and line 55.	56	

PAYMENTS and OTHER CREDITS

57. Estimated tax payments	57	
58. Special fuels tax refund <input type="checkbox"/> Gasoline tax refund <input type="checkbox"/> Attach Form 75.	58	
59. Total payments and other credits. Add line 57 and line 58.	59	

If line 56 is more than line 59, GO TO LINE 60. If line 56 is less than line 59, GO TO LINE 63.

REFUND or PAYMENT DUE

60. Tax Due. Subtract line 59 from line 56.	60	
61. Penalty <input type="checkbox"/> Interest from due date <input type="checkbox"/> Enter total.	61	
62. TOTAL DUE. Add lines 60 and 61.	62	
63. Overpayment. Subtract line 56 from line 59.	63	
64. REFUND. Amount of line 63 you want refunded to you.	64	
65. ESTIMATED TAX. Amount you want credited to your 2004 estimated tax. Subtract line 64 from line 63.	65	

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

66. Total tax due (line 62) or overpayment (line 63) on this return	66	
67. Refund from original return plus additional refunds	67	
68. Tax paid with original return plus additional tax paid	68	
69. Amended tax due or refund. Add lines 66 and 67 and subtract line 68.	69	

☐ 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	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

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