

# IDAHO CORPORATION INCOME TAX RETURN

# 2004

**AMENDED RETURN**, check the box.

☐

See instructions, page 5 for the reasons for amending and enter the number.

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For calendar year 2004, or fiscal year beginning Mo Day Year 04 ending Mo Day Year

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 ☐ Withdrawn from Idaho ☐ Dissolved  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. Bonus depreciation. Attach computations. ☐ 16
17. Other additions, including additions from Part II, Form 42 ☐ 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. Attach 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. Attach a schedule. ☐ 25
26. Interest and other expenses related to line 25. Attach a schedule. ☐ 26
27. Subtract line 26 from line 25. ☐ 27
28. Bonus depreciation. Attach computations. ☐ 28
29. Other subtractions, including subtractions from Part II, Form 42 ☐ 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

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 line 21, Part I, Form 42. ....	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 <input type="checkbox"/> carryback <input type="checkbox"/> Enter total. ....	36	
37. Idaho taxable income. Add lines 34 and 35, and subtract line 36. If the corporation has an NOL and is electing to forego the carryback period, check here. <input type="checkbox"/>	37	

**TAX COMPUTATION**

38. Idaho income tax. Multiply line 37 by 7.6%. Minimum \$20 for each corporation operating or authorized to do business in Idaho. ....	38	
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**CREDITS**

39. Credit for contributions to Idaho educational entities .....	39	
40. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> .....	40	
41. Credit for contributions to Idaho youth and rehabilitation facilities .....	41	
42. Credit for production equipment using post-consumer waste .....	42	
43. Promoter-sponsored event credit .....	43	
44. Credit for qualifying new employees. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> .....	44	
45. Credit for Idaho research activities. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> .....	45	
46. Broadband equipment investment credit. Earned <input type="checkbox"/> Allowed <input type="checkbox"/> .....	46	
47. Incentive investment tax credit carryover .....	47	
48. Total credits. Add lines 39 through 47. ....	48	
49. Subtract line 48 from line 38. If line 48 is greater than line 38, enter zero. ....	49	

**OTHER TAXES**

50. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho. ....	50	
51. Fuels tax due. Attach Form 75. ....	51	
52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases .....	52	
53. Tax from recapture of investment tax credit. Attach Form 49R. ....	53	
54. Tax from recapture of broadband equipment investment credit. Attach Form 68R. ....	54	
55. Tax from recapture of incentive investment tax credit. Attach Form 69R. ....	55	
56. Tax on Idaho compensation of individual officers and directors not reported to Idaho. ....	56	
57. Total tax. Add lines 49 through 56. ....	57	
58. Underpayment interest. Attach Form 41ESR. ....	58	
59. Add line 57 and line 58. ....	59	

**PAYMENTS and OTHER CREDITS**

60. Estimated tax payments .....	60	
61. Special fuels tax refund <input type="checkbox"/> Gasoline tax refund <input type="checkbox"/> Attach Form 75. ....	61	
62. Total payments and other credits. Add line 60 and line 61. ....	62	

**If line 59 is more than line 62, GO TO LINE 63. If line 59 is less than line 62, GO TO LINE 66.****REFUND or PAYMENT DUE**

63. Tax Due. Subtract line 62 from line 59. ....	63	
64. Penalty <input type="checkbox"/> Interest from due date <input type="checkbox"/> Enter total. ....	64	
65. TOTAL DUE. Add lines 63 and 64. ....	65	
66. Overpayment. Subtract line 59 from line 62. ....	66	
67. REFUND. Amount of line 66 you want refunded to you. ....	67	
68. ESTIMATED TAX. Amount you want credited to your 2005 estimated tax. Subtract line 67 from line 66. ....	68	

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

69. Total tax due (line 65) or overpayment (line 66) on this return .....	69	
70. Refund from original return plus additional refunds .....	70	
71. Tax paid with original return plus additional tax paid .....	71	
72. Amended tax due or refund. Add lines 69 and 70 and subtract line 71. ....	72	

- ☐ 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.

<b>SIGN HERE</b>	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**