

FORM 41S IDAHO S CORPORATION INCOME TAX RETURN **2015**

EFO00028
05-12-15

State use only

AMENDED RETURN, check the box. See instructions, page 11, for the reasons for amending and enter the number. _____
 For calendar year 2015, or fiscal year beginning _____ Mo Day Year _____ Mo Day Year _____ 15 ending _____

Business name _____ State use only _____ Federal employer identification number (EIN) _____
 Current business mailing address _____
 City, State, and Zip Code _____ NAICS Code _____

1. Is this a composite return? 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. a. Were federal estimated tax payments required? Yes No
 b. Were estimated tax 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 Withdrawn from Idaho Dissolved Merged or reorganized Enter new EIN _____
6. Is this an electrical or telephone utility? Yes No
7. Did the ownership change during the year? Yes No
8. Enter the amount of investment tax credit earned this tax year _____
9. Enter the amount of broadband equipment investment credit earned this tax year _____
10. Enter the amount of credit for Idaho research activities earned this tax year _____
11. Reserved _____
12. Did you claim the property tax exemption for investment tax credit property acquired this tax year? Yes No

INCOME

13. Ordinary income (loss). Form 1120S, page 1	13	
14. Net income (loss) from rental real estate activities. Form 1120S, Schedule K	14	
15. Net income (loss) from other rental activities. Form 1120S, Schedule K	15	
16. Portfolio income (loss). Form 1120S, Schedule K	16	
17. Bonus depreciation. Include a schedule	17	
18. Other items. See instructions	18	
19. Net distributable income. Add lines 13 through 18	19	

ADDITIONS

20. Interest and dividends not taxable under Internal Revenue Code	20	
21. State, municipal, and local taxes measured by net income. Include a schedule	21	
22. Other additions	22	
23. Add lines 19 through 22	23	

SUBTRACTIONS

24. Interest from Idaho municipal securities	24	
25. Interest on U.S. Government obligations. Include a schedule	25	
26. Interest and other expenses related to lines 24 and 25	26	
27. Add lines 24 and 25 then subtract line 26	27	
28. Technological equipment donation	28	
29. Allocated income. Include a schedule	29	
30. Interest and other expenses related to line 29. Include a schedule	30	
31. Subtract line 30 from line 29	31	
32. Bonus depreciation. Include a schedule	32	
33. Other subtractions. See instructions	33	
34. Total subtractions. Add lines 27, 28, 31, 32, and 33	34	
35. Net business income subject to apportionment. Subtract line 34 from line 23	35	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120S.

Don't staple



36. Net business income subject to apportionment. Enter the amount from line 35.....	36	
37. 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.....	37	%
38. Net business income apportioned to Idaho. Multiply line 36 by the percent on line 37	38	
39. Income allocated to Idaho. See instructions	39	
40. S corporation income from Form PTE-12, Column b.....	40	
41. S corporation income from Form PTE-12, Column c.....	41	
42. Composite income from Form PTE-12, Column e.....	42	

43. Idaho income tax from Form PTE-12, Column f 43

CREDITS

44. Credit for contributions to Idaho educational entities.....	44	
45. Credit for contributions to Idaho youth and rehabilitation facilities.....	45	
46. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	46	
47. Total credits. Add lines 44 through 46.....	47	
48. Subtract line 47 from line 43. If line 47 is greater than line 43, enter zero.....	48	

OTHER TAXES

49. Minimum tax. See instructions if the S corporation owes federal tax.....	49	20
50. Permanent building fund tax. See instructions.....	50	
51. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	51	
52. Fuels tax due. Include Form 75	52	
53. Sales/Use tax due on Internet, mail order, and other nontaxed purchases	53	
54. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER.....	54	
55. Total tax. Add lines 48 through 54.....	55	
56. Underpayment interest. Include Form 41ESR	56	
57. Donation to Opportunity Scholarship Program	57	
58. Add lines 55 through 57.....	58	

PAYMENTS AND OTHER CREDITS

59. Estimated tax payments. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	59	
60. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	60	
61. Reimbursement Incentive Act credit. Include certificate	61	
62. Total payments and other credits. Add lines 59 through 61.....	62	

If line 58 is more than line 62, GO TO LINE 63. If line 58 is less than line 62, GO TO LINE 66.

REFUND OR PAYMENT DUE

63. Tax due. Subtract line 62 from line 58	63	
64. Penalty • _____ Interest from due date • _____ Enter total.....	64	
65. TOTAL DUE. Add line 63 and line 64.....		
66. Overpayment. Subtract line 58 from line 62	66	
67. REFUND. Amount of line 66 you want refunded to you.....		
68. ESTIMATED TAX. Amount you want credited to your 2016 estimated tax. Subtract line 67 from line 66	68	

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

69. Total 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 then 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.

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

