

State use only

AMENDED RETURN, check the box.

See instructions, page 10 for the reasons for amending and enter the number.

For calendar year
2009, or fiscal
year beginning

Mo Day Year

09 ending

Mo Day Year

Business name

	State use only

Federal employer identification number

Business mailing address

City, State and Zip Code _____

- | | | |
|---|------------------------------------|--|
| 1. Did the corporate name change? If yes, enter the previous name _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. If a federal audit was finalized this year, enter the latest year audited..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Is this an inactive corporation or nameholder corporation? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. a. Were federal estimated tax payments required? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b. Were estimated tax payments based on annualized amounts? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. Is this a final return?..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If yes, check the proper box below and enter the date the event occurred | | |
| <input type="checkbox"/> Withdrawn from Idaho | <input type="checkbox"/> Dissolved | <input type="checkbox"/> Merged or reorganized |
| | | Enter new FEIN _____ |
| 6. Is this an electrical or telephone utility? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 7. Did the ownership change during the year? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 8. Enter the amount of credit for qualifying new employees earned this tax year..... | ▪ _____ | |
| 9. Enter the amount of investment tax credit earned this tax year..... | ▪ _____ | |
| 10. Enter the amount of broadband equipment investment credit earned this tax year..... | ▪ _____ | |
| 11. Enter the amount of credit for Idaho research activities earned this tax year | ▪ _____ | |
| 12. Enter the amount of biofuel infrastructure investment tax credit earned this year | ▪ _____ | |
| 13. Did you claim the property tax exemption for investment tax credit property acquired this tax year? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

INCOME

- | | | |
|--|----|--|
| 14. Ordinary income (loss). Form 1120S, page 1 | 14 | |
| 15. Net income (loss) from rental real estate activities. Form 1120S, Schedule K | 15 | |
| 16. Net income (loss) from other rental activities. Form 1120S, Schedule K | 16 | |
| 17. Portfolio income (loss). Form 1120S, Schedule K | 17 | |
| 18. Other income (loss). Form 1120S, Schedule K | 18 | |
| 19. Net distributable income. Add lines 14 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. Attach 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. Attach a schedule..... | 25 | | |
| 26. Interest and other expenses related to lines 24 and 25..... | 26 | | |
| 27. Add lines 24 and 25, and subtract line 26 | | 27 | |
| 28. Technological equipment donation..... | | 28 | |
| 29. Allocated income. Attach a schedule | 29 | | |
| 30. Interest and other expenses related to line 29. Attach a schedule | 30 | | |
| 31. Subtract line 30 from line 29 | | 31 | |
| 32. Bonus depreciation. Attach computations..... | | 32 | |
| 33. Other subtractions..... | | 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

ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120S.



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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 attach 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. Idaho compensation of individual officers, directors, and shareholders not reported to Idaho	40	
41. S corporation income reported to Idaho on shareholders' income tax returns	41	
42. Idaho taxable income. Add lines 38 through 40, and subtract line 41.....	42	
43. Idaho income tax. Multiply line 42 by 7.6%	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. Attach 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. Attach Form 44	51	
52. Fuels tax due. Attach Form 75	52	
53. Sales/Use tax due on mail order, internet, and other nontaxed purchases	53	
54. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.....	54	
55. Total tax. Add lines 48 through 54	55	
56. Underpayment interest. Attach Form 41ESR.....	56	
57. Add line 55 and line 56	57	

PAYMENTS AND OTHER CREDITS

58. Estimated tax payments.....	58	
59. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75....	59	
60. Total payments and other credits. Add line 58 and line 59.....	60	

If line 57 is more than line 60, GO TO LINE 61. If line 57 is less than line 60, GO TO LINE 64.

REFUND OR PAYMENT DUE

61. Tax due. Subtract line 60 from line 57.....	61	
62. Penalty ▪ _____ Interest from due date ▪ _____ Enter total	62	
63. TOTAL DUE. Add line 61 and line 62		
64. Overpayment. Subtract line 57 from line 60	64	
65. REFUND. Amount of line 64 you want refunded to you		
66. ESTIMATED TAX. Amount you want credited to your 2010 estimated tax. Subtract line 65 from line 64	66	

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

67. Total due (line 63) or overpayment (line 64) on this return	67	
68. Refund from original return plus additional refunds	68	
69. Tax paid with original return plus additional tax paid.....	69	
70. Amended tax due or refund. Add lines 67 and 68, and subtract line 69	70	

▪ ☐ 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. See instructions.

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



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