

<b>AMENDED RETURN</b> , check the box. <input type="checkbox"/>			
See instructions, page 10 for the reasons for amending and enter the number. <input type="checkbox"/>			
		Mo Day Year For calendar year 2005, or fiscal year beginning	Mo Day Year ending <b>05</b>
Business name		Federal employer identification number	
		<input type="checkbox"/> F <input type="checkbox"/> M	
Business mailing address		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> 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. ☐ Yes ☐ No
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☐ Withdrawn from Idaho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. Is this an electrical or telephone utility? ☐ Yes ☐ No
7. Did the ownership change during the year? ☐ Yes ☐ 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. 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. Other income (loss). Form 1120S, Schedule K                                  | 17 |  |
| 18. Net distributable income. Add lines 13 through 17.                           | 18 |  |

**ADDITIONS**

- |   |    |  |
|---|----|--|
| 19. Interest and dividends not taxable under Internal Revenue Code              | 19 |  |
| 20. State, municipal and local taxes measured by net income. Attach a schedule. | 20 |  |
| 21. Bonus depreciation. Attach computations.                                    | 21 |  |
| 22. Other additions   | 22 |  |
| 23. Add lines 18 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 |  |  |

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	

**TAX COMPUTATION**

43. Idaho income tax. Multiply line 42 by 7.6%. ....	43	
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**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 14. 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 10. 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. ....	63	
64. Overpayment. Subtract line 57 from line 60. ....	64	
65. REFUND. Amount of line 64 you want refunded to you. ....	65	
66. ESTIMATED TAX. Amount you want credited to your 2006 estimated tax. Subtract line 65 from line 64. ....	66	

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

67. Total tax 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.

<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 1120S**