

IDAHO APPORTIONMENT AND COMBINED REPORTING ADJUSTMENTS

Attach to the Idaho Income Tax Return as Page 3

Name as shown on return	Federal Employer Identification Number (EIN)
-------------------------	--

PART I. APPORTIONMENT FORMULA

	TOTAL	IDAHO	PERCENTAGE
PROPERTY (OWNED PROPERTY AT ORIGINAL COST)			
BEGINNING OF YEAR			
1. Inventories	▪	▪	
2. Real and tangible personal property	▪	▪	
END OF YEAR			
3. Inventories	▪	▪	
4. Real and tangible personal property	▪	▪	
5. Total of lines 1 through 4			
6. Average. Line 5 divided by 2			
7. Rented property (capitalized at 8 times rents paid)	▪	▪	
8. Total property. Add lines 6 and 7	▪	▪	
9. Idaho property percentage. Compute percentage to four decimal places			%
SALES (GROSS RECEIPTS)			
10. Gross sales, less returns and allowances	▪		
11. Sales delivered or shipped to Idaho purchasers		▪	
12. Idaho "throwback" sales		▪	
13. Sales of services	▪	▪	
14. Other business gross receipts	▪	▪	
15. Total gross receipts. Add lines 10 through 14	▪	▪	
16. Idaho sales percentage. Compute percentage to four decimal places			%
17. Idaho sales percentage doubled. Multiply line 16 by 2. Utility companies see instructions			%
PAYROLL			
18. Total wages and salaries	▪	▪	
19. Idaho payroll percentage. Compute percentage to four decimal places			%
20. TOTAL PERCENTAGE. Add lines 9, 17, and 19. Utility companies add lines 9, 16, and 19			%
21. IDAHO APPORTIONMENT FACTOR. See instructions			%

PART II. COMBINED REPORTING ADJUSTMENTS

		WATER'S EDGE	WORLDWIDE
ADDITIONS			
1. Income of unitary foreign subsidiaries. See instructions	1		▪
2. Federal taxable income of unitary subsidiaries not included on the federal return	2	▪	▪
3. Income of foreign corporations subject to federal taxation	3	▪	
4. Intercompany transactions eliminated on the federal return	4	▪	▪
5. Other additions. Include explanation	5	▪	▪
6. Total additions. Add lines 1 through 5. Enter on Form 41, line 17	6		
SUBTRACTIONS			
7. Federal taxable income of nonunitary subsidiaries included on the federal return	7	▪	▪
8. Exclusion for foreign dividends			
a. Foreign dividends	8a	▪	
b. Enter 80% if no spreadsheets filed or 85% if spreadsheets filed	8b	%	
c. Dividend exclusion. Multiply line 8a by line 8b	8c	▪	
9. Intercompany dividends included on the combined return	9	▪	▪
10. Intercompany transactions included on the federal return	10	▪	▪
11. Other subtractions. Include explanation	11	▪	▪
12. Total subtractions. Add lines 7, 8c, 9, 10, and 11. Enter on Form 41, line 29	12		