

2005

IDAHO SUPPLEMENTAL SCHEDULE FOR MULTISTATE / MULTINATIONAL BUSINESSES

Attach to the Idaho Income Tax Return as Page 3

FORM 42
 TC4205
 5-12-05

For calendar year 2005, or fiscal year beginning	Month	Day	Year	ending	Month	Day	Year
			05				
Name as shown on return				Federal employer identification number			

PART I. APPORTIONMENT FORMULA

PROPERTY (OWNED PROPERTY AT ORIGINAL COST) BEGINNING OF YEAR	TOTAL	IDAHO	PERCENTAGE
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. MULTINATIONAL ADJUSTMENTS. Required for all multinational corporations

ADDITIONS	WATER'S EDGE	WORLDWIDE	
1. Income of unitary foreign subsidiaries. See instructions.	1	■	
2. Federal taxable income of unitary subsidiaries not included on the federal return	2	■	
3. Foreign Sales Corporation (FSC). See instructions.	3	■	
4. Income of foreign corporations subject to federal taxation	4	■	
5. IRC Section 936 possession corporations. See instructions.	5	■	
6. Intercompany transactions eliminated on the federal return	6	■	
7. Other additions. Attach explanation.	7	■	
8. Total additions. Add lines 1 through 7. Enter on line 17, Form 41.	8		
SUBTRACTIONS			
9. Federal taxable income of nonunitary subsidiaries included on the federal return	9	■	
10. Exclusion for foreign dividends and deemed dividends from possession corporations			
a. Foreign dividends	10a		■
b. Deemed dividends from possession corporations	10b		■
c. Total dividends subject to exclusion. Add lines 10a and 10b.	10c		
d. Exclusion percentage. Enter 85% if spreadsheets filed or 80% if no spreadsheets filed.	10d		%
e. Dividend exclusion. Multiply line 10c by line 10d.	10e	■	
11. Intercompany dividends included on the combined return	11	■	
12. Intercompany transactions included on the federal return	12	■	
13. Other subtractions. Attach explanation.	13	■	
14. Total subtractions. Add lines 9, 10e, 11, 12 and 13. Enter on line 29, Form 41.	14		