

IDAHO SUPPLEMENTAL SCHEDULE FOR MULTISTATE & MULTINATIONAL BUSINESSES

Attach to the Idaho Income Tax Return as Page 3

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

		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. 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. Enter 80% if no spreadsheets filed or 85% if 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		