

**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

| | 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. 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 | | |