

# 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
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## 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 .....			%
<b>SALES (GROSS RECEIPTS)</b>			
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 .....			%
<b>PAYROLL</b>			
18. Total wages and salaries .....	▪	▪	
19. Idaho payroll percentage. Compute percentage to four decimal places .....			%
20. <b>TOTAL PERCENTAGE.</b> Add lines 9, 17, and 19. Utility companies add lines 9, 16, and 19 .....			%
21. <b>IDAHO APPORTIONMENT FACTOR.</b> See instructions .....			%

## PART II. MULTINATIONAL ADJUSTMENTS. Required for all multinational corporations

		WATER'S EDGE	WORLDWIDE
<b>ADDITIONS</b>			
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. Include explanation .....	7	▪	
8. Total additions. Add lines 1 through 7. Enter on line 17, Form 41 .....	8		
<b>SUBTRACTIONS</b>			
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. Include explanation .....	13	▪	
14. Total subtractions. Add lines 9, 10e, 11, 12, and 13. Enter on line 29, Form 41 .....	14		