FORM **14** EFO00166 06-16-10

IDAHO WATER'S EDGE ELECTION AND CONSENT FORM

Name as shown on return	Federal employer identification number

Calendar year _____ or fiscal year ending _____

Include this form with the Idaho Corporation Income Tax Return, Form 41, for the first year the water's edge election is made. For subsequent years, Form 14 must be included with your Idaho return only if a corporation with an Idaho filing requirement is added to or removed from the water's edge combined group during the tax year.

ELECTION

We elect to determine the income derived from, or attributed to, sources within Idaho pursuant to a water's edge election.

The filing of a valid water's edge election and consent by one member of the combined group is deemed to be a water's edge election for each member of the combined group, including corporations that become part of the combined group in later years while the election is in effect.

CONSENT

By electing the water's edge method, we agree to identify the water's edge combined group and those of its affiliates of which more than 20% of the voting stock is directly or indirectly owned or controlled by a common owner or owners.

In order to receive the 85% dividend exclusion, we consent to file the Idaho Domestic Disclosure Spreadsheet (Spreadsheet) no later than six months after filing our Idaho Corporation Income Tax Return. We also agree to provide the required information and supporting documents as requested regarding the income reported to each state that requires unitary combined reporting for the year, the tax liability for each such state, the method used for allocating or apportioning income to such states, and the property, payroll, and destination sales in each state.

If we elect to forego filing the Spreadsheet, we will receive an 80% dividend exclusion. An election to forego filing the Spreadsheet will be made by checking the "Yes" box on Form 41, Idaho Corporation Income Tax Return.

CHANGE OF METHOD

We understand that the water's edge election is binding and may be changed only with written permission from the Tax Commission. A written petition requesting the change of reporting method must be filed at least 30 days prior to the due date for filing the tax return not including extensions of time to file.

REVOCATION - ADJUSTMENT

Failure to provide the required information and supporting documents may result in revocation of the water's edge election or recomputation of the water's edge combined income and apportionment factors as well as the imposition of penalties.

JOINT ELECTION

List the separate corporations included in the water's edge combined group that are required to file in Idaho.

Corporation Name	Corporation's Federal E.I.N.

AUTHORIZED SIGNATURE

I am authorized to bind the corporation (corporations) named above to this water's edge election and consent.

Signature	
Title	Date