Instructions for Idaho Form 41A

GENERAL INSTRUCTIONS

Form 41A is used by corporations filing Form 41 to list affiliated corporations. This includes corporations that are included in the combined report and corporations that may be filing on a separate company basis with Idaho.

For purposes of completing Form 41A, an affiliated corporation means a corporation with more than 50% of its voting stock directly or indirectly owned by a common owner or owners. An affiliated group means one of the following:

1. A parent corporation and any one or more corporations or chains of corporations, connected through stock ownership (or constructive ownership) with the parent but only if:

   a. The parent owns stock with more than 50% of the voting power of at least one corporation and, if applicable,

   b. Stock cumulatively having more than 50% of the voting power of each of the corporations, except the parent, is owned by the parent, one or more corporations described in 1a., or one or more other corporations that satisfy the conditions of 1b.

2. Any two or more corporations, if stock having more than 50% of the voting power of the corporations is owned, or constructively owned, by the same person.

3. Any two or more corporations that constitute stapled entities. Stapled entities means:

   a. Any group of two or more corporations if more than 50% of the ownership or beneficial ownership of the stock with voting power in each corporation consists of stapled interests.

   b. Two or more interests are stapled interests if, by reason of form of ownership, restrictions on transfer, or other terms or conditions, in connection with the transfer of one of the interests, the other interest or interests are also transferred or required to be transferred.

4. Any two or more corporations, if stock with more than 50% of the voting power of the corporations is cumulatively owned by, or for the benefit of, members of the same family. Members of the same family are limited to an individual, the individual's spouse, parents, brothers, sisters, grandparents, children and grandchildren, and their respective spouses.

SPECIFIC INSTRUCTIONS

Enter name and Federal Employer Identification Number (FEIN):

If the Idaho corporation is a subsidiary in an affliated group, or a parent subsidiary controlled group, enter the name and FEIN of the parent corporation.

For definition of a subsidiary in an affiliated group or a parent subsidiary controlled group, see IRS Form 1120, Schedule K.

Use the first line of the table to enter the information for the common parent corporation regardless of whether the water's-edge or worldwide combined filing method is used. If the common owner involves individuals, use the first lines to enter the social security numbers in Column A and the individuals' names in Column B.

After the common owner lines have been completed, enter the information for each affiliate. For multinational unitary groups that file a worldwide return, list all domestic and foreign affiliates that are more than 50% owned. For multinational unitary groups that file a water's edge return, list all domestic affiliates that are more than 50% owned.

Column C. For each affiliate, enter the percent of voting stock owned by the affiliated group (including the common individual owners).

Column D. Check the box in Column D for each affiliate that is a member of the unitary group, regardless of whether the corporation is included in this return. A unitary group of corporations may file one tax return for all the corporations of the unitary group that are required to file an Idaho income tax return. Filing a group return eliminates the need for each corporation to file its own Idaho corporate income tax return.

Column E. If you intend this return to be the Idaho return for this affiliate, check the box.

Column F. For each affiliate that is transacting business in Idaho, check the box in Column F.

Column G. If the corporation was new to the group during the tax year, check the "ACQ" box and enter the date the affiliate was acquired. If the affiliate was disposed of during the tax year, check the "DIS" box and enter the date of the disposition.