

☐ **AMENDED RETURN**, check the box.
 See instructions, page 11, for the reasons for amending and enter the number.

For calendar year 2016, or fiscal year beginning Mo Day Year 16 ending Mo Day Year

State use only

Business name

State use only

Federal employer identification number (EIN)

Current business mailing address

City, State, and Zip Code

NAICS Code

1. Is this a composite return? ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited
3. Is this an inactive corporation or nameholder corporation? ☐ Yes ☐ No
4. a. Were federal estimated tax payments required? ☐ Yes ☐ No
 b. Were estimated tax payments based on annualized amounts? ☐ Yes ☐ No
5. Is this a final return? ☐ Yes ☐ No
 If yes, check the proper box below and enter the date the event occurred
☐ Withdrawn from Idaho ☐ Dissolved ☐ Merged or reorganized Enter new EIN
6. Is this an electrical or telephone utility? ☐ Yes ☐ No
7. Did the ownership change during the year? ☐ Yes ☐ No
8. Enter the amount of investment tax credit earned this tax year
9. Enter the amount of broadband equipment investment credit earned this tax year
10. Enter the amount of credit for Idaho research activities earned this tax year
11. Reserved
12. Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ Yes ☐ No

INCOME

13. Ordinary income (loss). Form 1120S, page 1 13
14. Net income (loss) from rental real estate activities. Form 1120S, Schedule K 14
15. Net income (loss) from other rental activities. Form 1120S, Schedule K 15
16. Portfolio income (loss). Form 1120S, Schedule K 16
17. Other items. See instructions 17
18. Net distributable income. Add lines 13 through 17 18

ADDITIONS

19. Interest and dividends not taxable under Internal Revenue Code 19
20. State, municipal, and local taxes measured by net income. Include a schedule 20
21. Bonus depreciation. Include a schedule 21
22. Other additions 22
23. Add lines 18 through 22 23

SUBTRACTIONS

24. Interest from Idaho municipal securities 24
25. Interest on U.S. Government obligations. Include a schedule 25
26. Interest and other expenses related to lines 24 and 25 26
27. Add lines 24 and 25 then subtract line 26 27
28. Technological equipment donation 28
29. Allocated income. Include a schedule 29
30. Interest and other expenses related to line 29. Include a schedule 30
31. Subtract line 30 from line 29 31
32. Bonus depreciation. Include a schedule 32
33. Other subtractions. See instructions 33
34. Total subtractions. Add lines 27, 28, 31, 32, and 33 34
35. Net business income subject to apportionment. Subtract line 34 from line 23 35

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120S.

Don't staple



36. Net business income subject to apportionment. Enter the amount from line 35.....	36	
37. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21.....	37	%
38. Net business income apportioned to Idaho. Multiply line 36 by the percent on line 37	38	
39. Income allocated to Idaho. See instructions	39	
40. S corporation income from Form PTE-12, Column b.....	40	
41. S corporation income from Form PTE-12, Column c.....	41	
42. Composite income from Form PTE-12, Column e.....	42	

43. Idaho income tax from Form PTE-12, Column f	43	
---	----	--

CREDITS

44. Credit for contributions to Idaho educational entities.....	44	
45. Credit for contributions to Idaho youth and rehabilitation facilities.....	45	
46. Total business income tax credits from Form 44, Part I, line 11. Include Form 44	46	
47. Total credits. Add lines 44 through 46	47	
48. Subtract line 47 from line 43. If line 47 is greater than line 43, enter zero	48	

OTHER TAXES

49. Minimum tax. See instructions if the S corporation owes federal tax.....	49	20
50. Permanent building fund tax. See instructions.....	50	
51. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	51	
52. Fuels tax due. Include Form 75	52	
53. Sales/Use tax due on Internet, mail order, and other nontaxed purchases	53	
54. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER.....	54	
55. Total tax. Add lines 48 through 54	55	
56. Underpayment interest. Include Form 41ESR	56	
57. Donation to Opportunity Scholarship Program	57	
58. Add lines 55 through 57	58	

PAYMENTS AND OTHER CREDITS

59. Estimated tax payments. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	59	
60. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	60	
61. Reimbursement Incentive Act credit. Include certificate	61	
62. Total payments and other credits. Add lines 59 through 61	62	

If line 58 is more than line 62, GO TO LINE 63. If line 58 is less than line 62, GO TO LINE 66.

REFUND OR PAYMENT DUE

63. Tax due. Subtract line 62 from line 58	63	
64. Penalty • _____ Interest from due date • _____ Enter total.....	64	
65. TOTAL DUE. Add line 63 and line 64		
66. Overpayment. Subtract line 58 from line 62	66	
67. REFUND. Amount of line 66 you want refunded to you.....		
68. ESTIMATED TAX. Amount you want credited to your 2017 estimated tax. Subtract line 67 from line 66	68	

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

69. Total due (line 65) or overpayment (line 66) on this return	69	
70. Refund from original return plus additional refunds	70	
71. Tax paid with original return plus additional tax paid	71	
72. Amended tax due or refund. Add lines 69 and 70 then subtract line 71	72	

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete.

SIGN HERE	Signature of officer	Date
	Title	Phone number
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address		Phone number

