

Name as shown on return		Federal Employer Identification Number (EIN)		
Check if using three-factor apportionment		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Idaho Combined Corporation Total</b>	Name	Name	Name
<b>Idaho Property</b> (Owned Property at Original Cost)		EIN	EIN	EIN
Beginning of Year				
1. Inventories .....				
2. Real and tangible personal property .....				
Ending 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. Line 8 divided by Idaho Form 42, line 8, Total column. Compute percentage to four decimal places .....	%	%	%	%
<b>Idaho 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 11 through 14 .....				
16. Idaho sales percentage. Line 15 divided by Idaho Form 42, line 15, Total column. Compute percentage to four decimal places .....	%	%	%	%
<b>Idaho Payroll</b>				
17. Total wages and salaries .....				
18. Idaho payroll percentage. Line 17 divided by Idaho Form 42, line 18, Total column. Compute percentage to four decimal places .....	%	%	%	%
19. <b>Total percentage.</b> Add lines 9, 16, and 18 .....	%	%	%	%
20. <b>Idaho apportionment factor.</b> .....	%	%	%	%

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	EIN	EIN	EIN	EIN
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Beginning of Year				
1. Inventories .....				
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<b>Idaho Sales (Gross Receipts)</b>				
10. Gross sales, less returns and allowances .....				
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<b>Idaho Payroll</b>				
17. Total wages and salaries .....				
18. Idaho payroll percentage. Line 17 divided by Idaho Form 42, line 18, Total column. Compute percentage to four decimal places .....	%	%	%	%
19. <b>Total percentage.</b> Add lines 9, 16, and 18 .....	%	%	%	%
20. <b>Idaho apportionment factor</b> .....	%	%	%	%

**General Instructions**

Form 42A is a by-company breakout of the numerators reported on Form 42 Part I. Apportionment Formula.

Any companies identified as “transacting business in Idaho” on Form 41A (column F) must be listed on Form 42A.

See Form 42 instructions for factor calculation details.

**Specific Instructions**

Enter name and federal Employer Identification Number (EIN) for each company.

Check the box for each company using three-factor apportionment.

Complete each field for each company transacting business in Idaho. The Idaho Combined Corporation Total column shouldn't exceed the sum of all companies listed on Form 42A.

The Idaho combined corporation total of Form 42A should be identical to the total of the Idaho column on Form 42. This amount should include companies using both three-factor and single-sales apportionment.

**Line 20 Idaho Apportionment Factor.**

For taxpayers using the three-factor apportionment method, divide the total on line 19 by three. If any of the factors don't apply to your business, divide the total on line 19 by the number of factors used. For example, if your business has no employee anywhere, your factor is reduced by one. For all other taxpayers, use the percentage on line 20. Add each company's Idaho percentage for the Idaho Combined Corporation Total column.

**Contact us:**

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[tax.idaho.gov/contact](https://tax.idaho.gov/contact)