

FORM 41 IDAHO CORPORATION INCOME TAX RETURN 2012

EFO00025
07-12-12

AMENDED RETURN, check the box.

☐ See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2012, or fiscal year beginning

Mo Day Year

12 ending

State use only

Business name

State use only

Federal employer identification number

Business mailing address

City, State and Zip Code

1. If a federal audit was finalized this year, enter the latest year audited..... ☐
2. Is this an inactive corporation or nameholder corporation? ☐ Yes ☐ No
3. a. Were federal estimated tax payments required? ☐ Yes ☐ No
b. Were estimated tax payments based on annualized amounts? ☐ Yes ☐ No
4. 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☐ Withdrawn from Idaho ☐ Dissolved ☐ Merged or reorganized Enter new EIN _____
5. Enter the extended federal due date if this is a short period return _____
6. Is this an electrical or telephone utility? ☐ Yes ☐ No
7. Did you use the combined reporting method? ☐ Yes ☐ No
a. Does this corporation own more than 50% of another corporation?..... ☐ Yes ☐ No
b. Does another corporation own more than 50% of this corporation?..... ☐ Yes ☐ No
c. Are more than 50% of this corporation and another corporation owned by the same interest? ☐ Yes ☐ No
d. Are two or more corporations in this report operating in Idaho or authorized to do business in Idaho? ☐ Yes ☐ No
8. If you are a multinational unitary group, answer questions a, b, and c. Complete Form 42.
a. Check the box for your filing method: ☐ worldwide return ☐ water's edge return See Form 14.
b. If a water's edge return is filed, do you elect not to file water's edge spreadsheets? ☐ Yes ☐ No
c. If a worldwide return is filed, is foreign income computed by making book to tax adjustments?..... ☐ Yes ☐ No
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ Yes ☐ No
10. Is one or more corporations in this report paying the Idaho premium tax? ☐ Yes ☐ No

ADDITIONS

- | | | |
|--|----|--|
| 11. Federal taxable income..... | 11 | |
| 12. Interest and dividends not taxable under Internal Revenue Code | 12 | |
| 13. State, municipal and local taxes measured by net income | 13 | |
| 14. Net operating loss deducted on federal return..... | 14 | |
| 15. Dividends received deduction on federal return..... | 15 | |
| 16. Bonus depreciation. Include computations | 16 | |
| 17. Other additions, including additions from Form 42, Part II..... | 17 | |
| 18. Add lines 11 through 17 | 18 | |

SUBTRACTIONS

- | | | |
|---|----|--|
| 19. Foreign dividend gross-up (Sec. 78, Internal Revenue Code)..... | 19 | |
| 20. Interest from Idaho municipal securities | 20 | |
| 21. Interest on U.S. Government obligations. Include a schedule..... | 21 | |
| 22. Interest and other expenses related to lines 20 and 21 | 22 | |
| 23. Add lines 20 and 21, and subtract line 22..... | 23 | |
| 24. Technological equipment donation..... | 24 | |
| 25. Allocated income. Include a schedule..... | 25 | |
| 26. Interest and other expenses related to line 25. Include a schedule..... | 26 | |
| 27. Subtract line 26 from line 25 | 27 | |
| 28. Bonus depreciation. Include computations | 28 | |
| 29. Other subtractions, including subtractions from Form 42, Part II..... | 29 | |
| 30. Total subtractions. Add lines 19, 23, 24, 27, 28, and 29 | 30 | |
| 31. Net business income subject to apportionment. Subtract line 30 from line 18 | 31 | |

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

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120 OR 1120A.



32. Net business income subject to apportionment. Enter the amount from line 31 32
33. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from Form 42, Part I, line 21 33 %
34. Net business income apportioned to Idaho. Multiply line 32 by the percent on line 33 34
35. Income allocated to Idaho. See instructions 35
36. Idaho net operating loss carryover • _____ carryback • _____ Enter total ... 36
37. Idaho taxable income. Add lines 34 and 35, and subtract line 36. If the corporation has an NOL and is electing to forgo the carryback period, check here • ☐ 37

38. Idaho income tax. Multiply line 37 by 7.4%. Minimum \$20 for each corporation (see instructions)..... 38

CREDITS

39. Credit for contributions to Idaho educational entities 39
40. Credit for contributions to Idaho youth and rehabilitation facilities 40
41. Total business income tax credits from Form 44, Part I, line 12. Include Form 44 41
42. Total credits. Add lines 39 through 41 42
43. Subtract line 42 from line 38. If line 42 is greater than line 38, enter zero 43

OTHER TAXES

44. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho 44
45. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44 45
46. Fuels tax due. Include Form 75 46
47. **Sales/Use tax due on Internet, mail order, and other nontaxed purchases** 47
48. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER 48
49. Total tax. Add lines 43 through 48 49
50. Underpayment interest. Include Form 41ESR 50
51. Donation to Opportunity Scholarship Program 51
52. Add lines 49 through 51 52

PAYMENTS AND OTHER CREDITS

53. Estimated tax payments 53
54. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 .. 54
55. Hire One Act credit. Include Form 72 55
56. Total payments and other credits. Add lines 53 through 55 56

If line 52 is more than line 56, GO TO LINE 57. If line 52 is less than line 56, GO TO LINE 60.

REFUND OR PAYMENT DUE

57. Tax due. Subtract line 56 from line 52 57
58. Penalty • _____ Interest from due date • _____ Enter total 58
59. TOTAL DUE. Add line 57 and line 58 59
60. Overpayment. Subtract line 52 from line 56 60
61. REFUND. Amount of line 60 you want refunded to you 61
62. ESTIMATED TAX. Amount you want credited to your 2013 estimated tax. Subtract line 61 from line 60 62

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

63. Total due (line 59) or overpayment (line 60) on this return 63
64. Refund from original return plus additional refunds 64
65. Tax paid with original return plus additional tax paid 65
66. Amended tax due or refund. Add lines 63 and 64, and subtract line 65 66

- ☐ 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 and phone number		



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