

State use only

AMENDED RETURN, check the box.

See instructions, page 11 for the reasons for amending and enter the number.

For calendar year
2012, or fiscal
year beginning

Mo Day Year

12 ending

Mo Day Year

Business name

State use only

Federal employer identification number

Business mailing address

City, State and Zip Code

1. Did the corporation include Idaho Form PTE-12 with this return? ☐ Yes ☐ No
 - a. 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☐ Withdrawn from Idaho ☐ Dissolved ☐ Merged or reorganized Enter new FEIN _____
 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. Enter the amount of biofuel infrastructure investment tax credit earned this tax year..... ▪ _____
 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. Bonus depreciation. Include computations | ▪ | 17 | |
| 18. Other items. See instructions | ▪ | 18 | |
| 19. Net distributable income. Add lines 13 through 18 | | 19 | |

ADDITIONS

- | | | | |
|---|---|----|--|
| 20. Interest and dividends not taxable under Internal Revenue Code | ▪ | 20 | |
| 21. State, municipal and local taxes measured by net income. Include a schedule | ▪ | 21 | |
| 22. Other additions..... | ▪ | 22 | |
| 23. Add lines 19 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, and 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 computations | ▪ | | 32 | |
| 33. Other subtractions | ▪ | | 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.



0 1 2 2 3 0 9 5

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 attach 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 of shareholders exempt from backup withholding.....	40	
41. S corporation income of shareholders filing and reporting income to Idaho	41	
42. Taxable income. Add lines 38 and 39, subtract lines 40 and 41	42	

43. Idaho income tax. Multiply line 42 by 7.4%..... 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 12. 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.....	59	
60. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	60	
61. Hire One Act credit. Include Form 72.....	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 2013 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, and 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 • _____ Title _____	Date _____ Phone number _____
	Paid preparer's signature • _____	Preparer's EIN, SSN or PTIN • _____
Address and phone number _____		

