

# IDAHO APPORTIONMENT AND COMBINED REPORTING ADJUSTMENTS

Attach to the Idaho Income Tax Return as Page 3

Name as shown on return	Federal employer identification number
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**PART I. APPORTIONMENT FORMULA**

	TOTAL	IDAHO	PERCENTAGE
<b>PROPERTY (OWNED PROPERTY AT ORIGINAL COST)</b>			
<b>BEGINNING OF YEAR</b>			
1. Inventories .....	▪	▪	
2. Real and tangible personal property .....	▪	▪	
<b>END OF YEAR</b>			
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. Compute percentage to four decimal places .....			%
<b>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 10 through 14 .....	▪	▪	
16. Idaho sales percentage. Compute percentage to four decimal places .....			%
17. Idaho sales percentage doubled. Multiply line 16 by 2. Utility companies see instructions .....			%
<b>PAYROLL</b>			
18. Total wages and salaries .....	▪	▪	
19. Idaho payroll percentage. Compute percentage to four decimal places .....			%
20. <b>TOTAL PERCENTAGE.</b> Add lines 9, 17, and 19. Utility companies add lines 9, 16, and 19 .....			%
21. <b>IDAHO APPORTIONMENT FACTOR.</b> See instructions .....			%

**PART II. COMBINED REPORTING ADJUSTMENTS**

		WATER'S EDGE	WORLDWIDE
<b>ADDITIONS</b>			
1. Income of unitary foreign subsidiaries. See instructions .....	1	▪	▪
2. Federal taxable income of unitary subsidiaries not included on the federal return .....	2	▪	▪
3. Income of foreign corporations subject to federal taxation .....	3	▪	
4. Intercompany transactions eliminated on the federal return .....	4	▪	▪
5. Other additions. Include explanation .....	5	▪	▪
6. Total additions. Add lines 1 through 5. Enter on Form 41, line 17 .....	6		
<b>SUBTRACTIONS</b>			
7. Federal taxable income of nonunitary subsidiaries included on the federal return .....	7	▪	▪
8. Exclusion for foreign dividends			
a. Foreign dividends .....	8a	▪	
b. Enter 80% if no spreadsheets filed or 85% if spreadsheets filed .....	8b	%	
c. Dividend exclusion. Multiply line 8a by line 8b .....	8c	▪	
9. Intercompany dividends included on the combined return .....	9	▪	▪
10. Intercompany transactions included on the federal return .....	10	▪	▪
11. Other subtractions. Include explanation .....	11	▪	▪
12. Total subtractions. Add lines 7, 8c, 9, 10, and 11. Enter on Form 41, line 29 .....	12		