

DON'T STAPLE FORM 41 EFO00025 05-22-2018

IDAHO CORPORATION INCOME TAX RETURN 2018

AMENDED RETURN? Check the box. See page 6 of instructions for reasons to amend and enter the number that applies.

For calendar year 2018 or fiscal year beginning Mo Day Year 18 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. If a federal audit was finalized this year, enter the latest year audited
2. Is this an inactive corporation or nameholder corporation?
3. a. Were federal estimated tax payments required?
b. Were estimated tax payments based on annualized amounts?
4. Is this a final return?
5. Is this an electrical or telephone utility?
6. EIN of parent from consolidated Form 1120, Schedule K as filed with the IRS
7. Did you use the combined reporting method?
8. If you're a multinational unitary group, answer questions a, b, and c.
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year?
10. Are one or more corporations in this report paying the Idaho premium tax?

ADDITIONS

Table with 2 columns: Description (Federal taxable income, Interest and dividends, State taxes, etc.) and Line number (11-18)

SUBTRACTIONS

Table with 2 columns: Description (Foreign dividend gross-up, Interest from Idaho municipal securities, etc.) and Line number (19-31)

DON'T STAPLE

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120



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 include 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, then subtract line 36	37	
38. Idaho income tax. Multiply line 37 by 6.925%. 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 9. 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 6. Include Form 44	45	
46. Fuels tax due. Include Form 75	46	
47. Sales/use tax due on untaxed purchases (online, mail order, and other)	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. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	53	
54. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	54	
55. Tax Reimbursement Incentive credit. Include certificate	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 lines 57 and 58		
60. Overpayment. Subtract line 52 from line 56	60	
61. REFUND. Amount of line 60 you want refunded to you		
62. ESTIMATED TAX. Amount you want credited to your 2019 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, then 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	Signature of officer	Date
HERE	Title	Phone number
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address		Phone number

