

DON'T STAPLE

FORM 41S EFO00028 06-06-2018

IDAHO S CORPORATION INCOME TAX RETURN

8734

2018

AMENDED RETURN? Check the box. See page 11 of instructions for reasons to amend and enter 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. Is this a composite return?
2. If a federal audit was finalized this year, enter the latest year audited
3. Is this an inactive corporation or nameholder corporation?
4. a. Were federal estimated tax payments required?
b. Were estimated tax payments based on annualized amounts?
5. Is this a final return?
6. Is this an electrical or telephone utility?
7. Did the ownership change during the year?
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. Reserved
12. Did you claim the property tax exemption for investment tax credit property acquired this tax year?

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INCOME table with 18 rows: 13. Ordinary income (loss), 14. Net income (loss) from rental real estate activities, 15. Net income (loss) from other rental activities, 16. Portfolio income (loss), 17. Other items, 18. Net distributable income.

ADDITIONS table with 5 rows: 19. Interest and dividends not taxable under Internal Revenue Code, 20. State, municipal, and local taxes measured by net income, 21. Bonus depreciation, 22. Other additions, 23. Add lines 18 through 22.

SUBTRACTIONS table with 12 rows: 24. Interest from Idaho municipal securities, 25. Interest on U.S. government obligations, 26. Interest and other expenses related to lines 24 and 25, 27. Add lines 24 and 25, then subtract line 26, 28. Technological equipment donation, 29. Allocated income, 30. Interest and other expenses related to line 29, 31. Subtract line 30 from line 29, 32. Bonus depreciation, 33. Other subtractions, 34. Total subtractions, 35. Net business income subject to apportionment.

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

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1120S.



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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 include 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 from Form PTE-12, Column b	40	
41. S corporation income from Form PTE-12, Column c.....	41	
42. Income reported on entity's composite return from Form PTE-12, Column e	42	
43. Idaho income tax from Form PTE-12, Column f	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 9. 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 6. Include Form 44	51	
52. Fuels tax due. Include Form 75	52	
53. Sales/use tax due on untaxed purchases (online, mail order, and other)	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. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	59	
60. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75 ..	60	
61. Tax Reimbursement Incentive credit. Include certificate	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 lines 63 and 64		<input type="text"/>
66. Overpayment. Subtract line 58 from line 62	66	<input type="text"/>
67. REFUND. Amount of line 66 you want refunded to you.....		<input type="text"/>
68. ESTIMATED TAX. Amount you want credited to your 2019 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, then 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	Date
	Title	Phone number
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address		Phone number

