

State use only

AMENDED RETURN, check the box.

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

For calendar year
2013, or fiscal
year beginning

Mo Day Year

13 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| a. Is this a composite return? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. If a federal audit was finalized this year, enter the latest year audited..... | _____ | |
| 3. Is this an inactive corporation or nameholder corporation? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4. a. Were federal estimated tax payments required? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b. Were estimated tax payments based on annualized amounts? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5. Is this a final return? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If yes, check the proper box below and enter the date the event occurred _____ | | |
| <input type="checkbox"/> Withdrawn from Idaho | <input type="checkbox"/> Dissolved | <input type="checkbox"/> Merged or reorganized |
| | | Enter new FEIN _____ |
| 6. Is this an electrical or telephone utility? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 7. Did the ownership change during the year? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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. Reserved | _____ | |
| 12. Did you claim the property tax exemption for investment tax credit property acquired this tax year? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 3 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 from Form PTE-12, Column b.....	40	
41. S corporation income from Form PTE-12, Column c.....	41	
42. Composite income from Form PTE-12, Column e.....	42	

43. Idaho income tax from Form PTE-12, Column f	43	
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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 2014 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 _____		



PARTNER'S, SHAREHOLDER'S, OR BENEFICIARY'S SHARE OF IDAHO ADJUSTMENTS, CREDITS, ETC.

2013

☐ Final K-1
☐ Amended K-1

For tax year beginning	Mo	Day	Year	Mo	Day	Year
			13			
Pass-through entity's EIN				Pass-through owner's SSN/EIN		
Pass-through entity's name, address, city, state, and ZIP Code				Pass-through owner's name, address, city, state, and ZIP Code		

Questions about the owner:

- a. Is the owner a (1) ☐ General Partner, (2) ☐ Limited Partner, (3) ☐ Shareholder, or (4) ☐ LLC Member?

b. What type of person is this owner?
(1) ☐ Individual (2) ☐ S Corporation (3) ☐ General Partnership
(4) ☐ Estate/Trust (5) ☐ C Corporation (6) ☐ Limited Partnership
(7) ☐ LLC (8) ☐ Other Specify _____

c. If the owner is a disregarded entity, check this box ☐

Shareholder's percentage of stock ownership for the tax year _____ %

Beneficiary's percentage of distributive share _____ %

	Beginning	Ending
Partner's Profit	_____ %	_____ %
Partner's Loss	_____ %	_____ %
Partner's Capital	_____ %	_____ %
- d. If the pass-through owner (PTO) is an individual, estate, or trust, see instructions and enter amount of pass-through owner's distributive share of gross income _____
- e. Check this box ☐ if the pass-through entity (PTE) is paying the Idaho income tax on behalf of the pass-through owner. Enter the amount of tax paid _____
- f. Check this box ☐ if the pass-through entity is paying withholding for the pass-through owner. Enter the amount of withholding paid _____

A. Allocation and Apportionment. See instructions.

- If the PTE is an estate or trust, skip Part A.
- If the PTO is an Idaho resident or an Idaho resident estate or trust, complete line 2. Leave remaining lines blank.
- If the PTO is an Idaho nonresident or part-year resident, complete lines 1, 2, and 8 through 10, if applicable. Leave remaining lines blank.
- For all other PTOs, complete lines 1, 2, and 8 through 10. Additionally, if the PTE is a partnership, complete lines 3 through 7 for PTOs that aren't an individual, trust, or estate.

1. Idaho apportionment factor from Idaho Form 42, Part I, line 21	1	_____ %
2. Pass-through owner's share of total income (for use in the PTO's interest offset computation)	2	_____

Pass-through Owner's Share of:		Total Everywhere	Total Within Idaho
3. Property: Beginning	3a	_____	3b _____
4. Property: Ending	4a	_____	4b _____
5. Capitalized rent expense	5a	_____	5b _____
6. Sales	6a	_____	6b _____
7. Payroll	7a	_____	7b _____
8. Allocated income. Include schedule			8 _____
9. Expenses related to line 8. Include schedule			9 _____
10. Income allocated to Idaho. Include schedule			10 _____

B. Pass-through Owner's Share of Idaho Adjustments. See instructions.

Additions

1. State, municipal and local taxes measured by net income	1	_____
2. Bonus depreciation additions	2	_____
3. Interest and dividends not taxable under Internal Revenue Code (IRC)	3	_____
4. Other Idaho additions, Include schedule	4	_____

Subtractions

5. Interest from Idaho municipal securities included on line 3	5	
6. Interest on U.S. Government obligations	6	
7. Interest expense and other expenses related to lines 3, 5 and 6.		
a. Expenses related to non-Idaho interest and dividends included in line 3	7a	
b. Expenses related to Idaho interest and dividends listed on line 5	7b	
c. Expenses related to U.S. Government obligations listed on line 6	7c	
8. Bonus depreciation deduction	8	
9. Idaho capital gain (loss) eligible for the Idaho capital gains deduction. Include schedule	9	
10. Idaho technological equipment donation	10	
11. Other Idaho subtractions. Include schedule	11	

C. Pass-through Owner's Share of Idaho Contributions. See instructions.

1. Contributions to Idaho educational entities	1	
2. Contributions to Idaho youth and rehabilitation facilities	2	

D. Pass-through Owner's Share of Idaho Credits and Credit Recapture. See instructions.

1. Investment tax credit	1	
2. Credit for production equipment using postconsumer waste	2	
3. Promoter sponsored event credit	3	
4. Credit for qualifying new employees	4	
5. Credit for Idaho research activities	5	
6. Broadband equipment investment tax credit	6	
7. Incentive investment tax credit	7	
8. Reserved	8	
9. Idaho small employer investment tax credit	9	
10. Idaho small employer real property improvement tax credit	10	
11. Idaho small employer new jobs tax credit	11	
12. Recapture of investment tax credit	12	
13. Recapture of broadband equipment investment credit	13	
14. Recapture of biofuel infrastructure investment tax credit	14	
15. Recapture of Idaho small employer investment tax credit	15	
16. Recapture of Idaho small employer real property improvement tax credit	16	
17. Recapture of Idaho small employer new jobs tax credit	17	

E. Supplemental Information.
