

State use only

AMENDED RETURN, check the box. ☐ See instructions, page 11, for the reasons for amending and enter the number. ☐ For calendar year 2016, or fiscal year beginning Mo Day Year 16 ending Mo Day Year

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? ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited ☐ Yes ☐ No
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- If yes, check the proper box below and enter the date the event occurred ☐ Withdrawn from Idaho ☐ Dissolved ☐ Merged or reorganized Enter new EIN
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 ☐ Yes ☐ No
9. Enter the amount of broadband equipment investment credit earned this tax year ☐ Yes ☐ No
10. Enter the amount of credit for Idaho research activities earned this tax year ☐ Yes ☐ No
11. Reserved ☐ Yes ☐ No
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. Other items. See instructions 17
18. Net distributable income. Add lines 13 through 17 18

ADDITIONS

19. Interest and dividends not taxable under Internal Revenue Code 19
20. State, municipal, and local taxes measured by net income. Include a schedule 20
21. Bonus depreciation. Include a schedule 21
22. Other additions 22
23. Add lines 18 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 then 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 a schedule 32
33. Other subtractions. See instructions 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.

Don't staple



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. Composite income 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 11. 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. 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. Reimbursement Incentive Act 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 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 2017 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



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

2016

For tax year beginning	Mo	Day	Year 16	ending	Mo	Day	Year	<input type="checkbox"/> Final K-1
								<input type="checkbox"/> Amended K-1

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 ☐ General Partner, ☐ Limited Partner, ☐ Shareholder, ☐ LLC Member, or ☐ Beneficiary?
- b. What type of person/entity is this owner?
☐ Individual ☐ S Corporation ☐ General Partnership
☐ Estate/Trust ☐ C Corporation ☐ Limited Partnership
☐ LLC ☐ 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. Is the owner's distributive share of Idaho source gross income equal to or greater than \$2,500? ☐ Yes ☐ No
If yes, the owner has a filing requirement in Idaho.
- e. If the pass-through entity is paying withholding for the pass-through owner, enter the amount of withholding paid on a PTE-01 _____
- f. If the pass-through entity is paying the Idaho income tax on behalf of the pass-through owner on the entity's composite return, enter the amount of tax paid _____

A. Allocation and Apportionment. See instructions.

- If the entity is an estate or trust, skip Part A.
- If the owner is an Idaho resident or an Idaho resident trust or estate, complete line 1. Leave the remaining lines blank.
- If the entity is a partnership, complete lines 3 through 7 for owners that aren't an individual, trust, or estate.
- If the owner is an Idaho nonresident, part-year resident, corporation, or partnership, complete lines 1, 2, and 8 through 10, if applicable. Leave the remaining lines blank.

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

Pass-through Owner's Share of:

Partnerships and Corporations		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	
Owners Except Residents	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 addition	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 post-consumer 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 credit	6	
7. Reserved	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.
