

Names as shown on return

Social Security number or EIN

**Start-up Companies:** If you're treated as a start-up company for purposes of the federal research credit, check the box. ☐If you elect to be treated as a start-up company for purposes of the Idaho research credit, check the box. ☐

You can't revoke the election once you make it.

**Credit Available Subject to Limitation**

- Corporations other than S corporations, personal holding companies and service organizations begin on line 1.
- Individuals, S corporations, partnerships, trusts, estates, personal holding companies, and service organizations begin on line 4.

**Basic Research Payments.** Only corporations complete lines 1 through 3.

1. Basic research payments paid or incurred during the tax year to qualified organizations .....	1	
2. Qualified organization base period amount .....	2	
3. Subtract line 2 from line 1. If less than zero, enter zero .....	3	

**Qualified Research Expenses Paid or Incurred for Research Conducted in Idaho**

4. Wages for qualified services performed in Idaho .....	4	
5. Cost of supplies used in Idaho .....	5	
6. Rental or lease costs of computers used in Idaho .....	6	
7. Enter the applicable percentage of contract research expenses .....	7	
8. Total qualified research expenses for research conducted in Idaho. Add lines 4 through 7 .....	8	
9. Enter fixed-base percentage, but not more than 16%, from page 2, Part A or B .....	9	%
10. Enter average annual Idaho gross receipts from page 2, Part C .....	10	
11. Base amount. Multiply line 10 by the percentage on line 9 .....	11	
12. Subtract line 11 from line 8. If zero or less, enter zero .....	12	
13. Multiply line 8 by 50% .....	13	
14. Enter the smaller amount from line 12 or line 13 .....	14	
15. Add lines 3 and 14 .....	15	
16. Credit earned. Multiply line 15 by 5% .....	16	
17. Pass-through share of credit from an S corporation, partnership, trust, or estate .....	17	
18. Credit received through unitary sharing. Include a schedule .....	18	
19. Carryover of credit for Idaho research activities from prior years .....	19	
20. Credit distributed to shareholders, partners, or beneficiaries .....	20	
21. Credit shared with unitary affiliates .....	21	
22. Total credit available subject to limitations. Add lines 16 through 19, then subtract lines 20 and 21 .....	22	

23. Enter the Idaho income tax from your tax return .....	23	
24. a. Credit for income tax paid to other states .....	24a	
b. Credit for contributions to Idaho educational entities .....	24b	
c. Investment tax credit .....	24c	
d. Credit for contributions to Idaho youth and rehabilitation facilities .....	24d	
e. Credit for production equipment using post-consumer waste .....	24e	
f. Promoter-sponsored event credit .....	24f	
g. Add lines 24a through 24f .....	24g	
25. Net income tax after allowance of other credits. Subtract line 24g from line 23 .....	25	
26. Total credit available subject to limitations. Enter the amount from line 22 .....	26	
27. Credit for Idaho research activities allowed. Enter the smaller amount from line 25 or line 26 here and on Form 44, Part I, line 4 .....	27	

**Credit Carryover**

28. Total credit available subject to limitations. Enter the amount from line 22 .....	28	
29. Credit allowed. Enter the amount from line 27 .....	29	
30. Credit carryover to future years. Subtract line 29 from line 28. Enter the amount here and on Form 44, Part I, line 4 .....	30	

Use Part A or Part B to compute the fixed-base percentage. If the company meets the federal definition of a start-up company or has elected to be treated as a start-up company, skip Part A and use Part B. Enter the fixed-base percentage on page 1, line 9. Use Part C to compute the average annual gross receipts attributable to sources in Idaho. Enter this amount on page 1, line 10. For Parts A, B and C, determine Idaho gross receipts using the multistate apportionment rules.

**Part A — Fixed-base Percentage**

	Column A	Column B
	Idaho Qualified Research Expenses	Idaho Gross Receipts
1. Enter the amounts for each year		
a. 1984 .....	1a	
b. 1985 .....	1b	
c. 1986 .....	1c	
d. 1987 .....	1d	
e. 1988 .....	1e	
f. Total Idaho qualified research expenses. Add lines 1a through 1e in Column A .....	1f	
g. Total Idaho gross receipts. Add lines 1a through 1e in Column B .....		1g
2. Fixed-base Percentage. Divide line 1f by line 1g. Enter the amount here and on page 1, line 9. Don't enter more than 16% .....		2 %

**Part B — Fixed-base Percentage for Start-up Companies**

For the first five tax years beginning after 1993 that you have qualified research expenses for research conducted in Idaho, enter on line 1 which year after 1993 this tax year is (for example 3rd tax year) and on line 5 enter 3%. You don't need to complete any other lines in Schedule B.

If this is the 6th year or later beginning after 1993 that you have qualified research expenses for research conducted in Idaho, use the table in the instructions on page 3 to determine the years that you need to enter the Idaho qualified research expenses and Idaho gross receipts for. For example, if this is the 6th tax year beginning after 1993, you'll enter the Idaho qualified research expenses and Idaho gross receipts for the 4th and 5th tax years.

1. Identify the year beginning after 1993 (1st, 2nd, 3rd...). See instructions .....	1	
2. Enter the qualified research expenses for research conducted in Idaho and the Idaho gross receipts for the applicable years. The applicable years can be found in the table in the instructions on page 4.	Column A	Column B
	Qualified Research Expenses for Research Conducted in Idaho (Column A of table)	Idaho Gross Receipts (Column B of table)
a. 4th Year .....	2a	
b. 5th Year .....	2b	
c. 6th Year .....	2c	
d. 7th Year .....	2d	
e. 8th Year .....	2e	
f. 9th Year .....	2f	
g. 10th Year .....	2g	
h. Total qualified research expenses for research conducted in Idaho for applicable years. Add the amounts in Column A .....	2h	
i. Total Idaho gross receipts for the same tax years. Add the amounts in Column B .....		2i
3. Divide Line 2h by line 2i .....		3
4. Percent for applicable year as indicated in the table in the instructions on page 4, Column C .....		4
5. Fixed-based percentage for start-up companies. Multiply line 3 by line 4. Enter the amount here and on page 1, line 9. Don't enter more than 16% .....		5

**Part C — Average Annual Idaho Gross Receipts for the Previous Four Tax Years**

1. Enter the Idaho gross receipts for each of the years indicated.	
a. 1st preceding tax year .....	1a
b. 2nd preceding tax year .....	1b
c. 3rd preceding tax year .....	1c
d. 4th preceding tax year .....	1d
e. Total annual Idaho gross receipts for the previous four tax years. Add lines 1a through 1d .....	1e
2. Total average annual Idaho gross receipts for the previous four tax years. Divide the amount on line 1e by 4. Enter the amount here and on page 1, line 10 .....	2