IDAHO State Tax Commission

Form DBDA
Deferred Bonus Depreciation Addition

Name(s) as shown on return	Account ID(s) or Employer ID number			
Enter year in each column.				
1. Enter the standard current year bonus depreciation addback				
2. Enter the cumulative allowable bonus depreciation subtractions				
3. Enter the addback reported in prior period				
4. Line 1 minus lines 2 and 3				
5. Exception to the Idaho bonus depreciation addback due to the following loss limitations:				
a. At risk loss limitations – See IRC section 465				
b. Passive loss limitations – See IRC section 469				
c. Loss in excess of partnership basis – See IRC section 704(d)				
d. Loss in excess of shareholder basis – See IRC section 1366(d)				
6. Enter the current year subsection (k) portion of loss limitations				
7. Total loss limitations utilized on the federal return				

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Form DBDA — Instructions
Deferred Bonus Depreciation Addition

General Instructions

Use this form to defer the bonus depreciation addition when you haven't been able to use bonus depreciation on your federal returns due to loss limitations. This form is to track the correct bonus depreciation addition in subsequent years to the deferred year. If you checked the current year loss limitation box on Form 39R, line 5 or Form 39NR, line 3, complete and include this form with your return.

Note: Line 4 shows that the bonus depreciation addback is reduced in each subsequent year by the Idaho depreciation. Additionally, when the bonus depreciation addition is deferred, the Idaho bonus depreciation subtractions aren't allowed until the year after the deferred bonus depreciation addition is actually added back on the Idaho return.

Enter the year or years for the deferred bonus depreciation addition calculation.

You must keep records of the applicable Idaho tax basis of your interest in the pass-through entity, the at-risk amount and/or the balance of Idaho passive loss carryover limitations.

Specific Instructions

Line 1
Enter the current year federal bonus depreciation addback.

Line 5
If you have more than one loss, complete a separate form for each. Enter the loss limitation reported on your federal return.

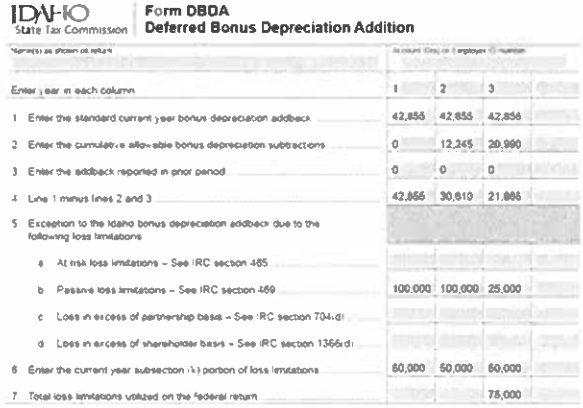
Line 6
Enter the federal bonus depreciation claimed.

Line 7
When a loss carryover is used on the federal return in subsequent years, enter the amount of the loss allowed.

Example:

Taxpayer has one piece of equipment (7-year property—half year convention) with $50,000 federal depreciation. Assume 100% bonus depreciation. See depreciation schedule below. **You are responsible for creating the bonus depreciation schedule.**

Year	Federal	Idaho	Bonus
1	50,000	7,145	42,855
2		12,245	(12,245)
3		8,745	(8,745)
4		6,245	(6,245)
5		4,465	(4,465)
6		4,460	(4,460)
7		4,465	(4,465)
8		2,230	(2,230)



IDAHO State Tax Commission | Form DBDA Deferred Bonus Depreciation Addition

Name(s) as shown on return	Amount (Dollar or Employer Identification Number)		
Enter year in each column	1	2	3
1 Enter the standard current year bonus depreciation addback	42,855	42,855	42,856
2 Enter the cumulative allowable bonus depreciation subtractions	0	12,245	20,990
3 Enter the addback reported in prior period	0	0	0
4 Line 1 minus lines 2 and 3	42,855	30,610	21,866
5 Exception to the Idaho bonus depreciation addback due to the following loss limitations			
a At risk loss limitations – See IRC section 465			
b Passive loss limitations – See IRC section 469	100,000	100,000	25,000
c Loss in excess of partnership basis – See IRC section 704(d)			
d Loss in excess of shareholder basis – See IRC section 1366(d)			
6 Enter the current year subsection (k) portion of loss limitations	60,000	60,000	60,000
7 Total loss limitations utilized on the federal return			78,000

Contact us:
In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact