
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

Amendment No. 2

to

Schedule TO

*Tender Offer Statement under Section 14(d)(1) or
13(e)(1) of the Securities Exchange Act of 1934*

OFFICEMAX INCORPORATED

(Name of Subject Company (Issuer))

OFFICEMAX INCORPORATED (Issuer)

(Name of Filing Persons (Identifying Status as Offeror, Issuer or Other Person))

Common Stock, \$2.50 Par Value

(Title of Class of Securities)

67622P101

(CUSIP Number of Class of Securities)

Matthew R. Broad

Executive Vice President and General Counsel

OfficeMax Incorporated

150 Pierce Road

Itasca, IL 60143-1290

Telephone: (630) 773-5000

(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications on Behalf of Filing Persons)

Copy to:

John H. Bitner, Esq.

Bell, Boyd & Lloyd LLC

70 West Madison Street

Suite 3100

Chicago, IL 60602

Telephone: (312) 807-4306

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee**
\$799,000,000	\$94,042.30

* Calculated solely for the purpose of determining the amount of the filing fee. This amount is based upon the purchase of 23,500,000 outstanding shares of Common Stock at the maximum tender offer price of \$34.00 per share.

** The amount of the filing fee, calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended, and Fee Rate Advisory #6 for Fiscal Year 2005 issued by the Securities and Exchange Commission, equals \$117.70 per million of the value of the transaction.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$94,042.30

Form or Registration No.: Schedule TO

Filing Party: OfficeMax Incorporated

Date Filed: March 30, 2005

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

third-party tender offer subject to Rule 14d-1

issuer tender offer subject to Rule 13e-4

going-private transaction subject to Rule 13e-3

amendment to Schedule 13D under Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer:

This Amendment No. 2 amends and supplements the Tender Offer Statement on Schedule TO originally filed with the Securities and Exchange Commission (the "Commission") on March 30, 2005, as amended and supplemented by Amendment No. 1 filed with the Commission on April 11, 2005 (the "Schedule TO") by OfficeMax Incorporated, a Delaware corporation ("Company," "OfficeMax" or "we"), relating to the offer by OfficeMax to purchase up to 23,500,000 shares of its common stock, \$2.50 par value per share (the "Shares"), including the associated common stock purchase rights issued under the Renewed Rights Agreement, dated as of September 25, 1997 and amended and restated as of December 12, 2003, or such lesser number of Shares as are properly tendered and not properly withdrawn, at a single price between \$30.00 and \$34.00 per share, net to the seller in cash, without interest, upon the terms and subject to the conditions set forth in the Offer to Purchase dated March 30, 2005, and in the related Letter of Transmittal (which, as amended or supplemented from time to time, together constitute the "Offer"). This Amendment No. 2 to Schedule TO is intended to satisfy the reporting requirements of Rule 13e-4(c)(3) of the Securities Exchange Act of 1934, as amended. Copies of the Offer to Purchase and the related Letter of Transmittal were previously filed with the original Tender Offer Statement on Schedule TO as exhibits (a)(1)(i) and (a)(1)(ii), respectively.

The information in the Offer is incorporated in this Amendment No. 2 to the Schedule TO by reference in response to all of the applicable items in the Schedule TO, except that such information is hereby amended and supplemented to the extent specifically provided herein.

Items 1 through 11.

Items 1 through 11 of the Schedule TO, which incorporate by reference the information contained in the Offer to Purchase and the Letter of Transmittal, copies of which were filed previously filed with the original Tender Offer Statement on Schedule TO as exhibits (a)(1)(i) and (a)(1)(ii), respectively, are hereby amended and supplemented as follows:

1. The following paragraph is added at the end of the answer to "What will the purchase price for the shares be and what will be the form of payment?" in the Summary Term Sheet, on page 2 in the Offer to Purchase:

The lower end of the price range for the tender offer is below the current market price for the shares. On March 29, 2005, the last full trading day prior to the commencement of the tender offer, the last reported sale price of our common stock on the NYSE was \$33.21. The last reported sale price of our common stock on the NYSE on April 14, 2005 was \$33.19. Shareholders are urged to obtain current market prices for the common stock.

2. The following paragraph is added after the second to last paragraph on page 10 of the Offer to Purchase:

Note that election (1) in the preceding paragraph could have the effect of decreasing the price at which we purchase tendered shares because shares tendered using that election will be available for purchase at the minimum price of \$30.00 per share and, as a result, it is possible that that election could result in your shares being purchased at the minimum price of \$30.00 per share. **The lower end of the price range for the tender offer is below the current market price for the shares. On March 29, 2005, the last full trading day prior to the commencement of the tender offer, the last reported sale price of our common stock on the NYSE was \$33.21. The last reported sale price of our common stock on the NYSE on April 14, 2005 was \$33.19. Shareholders are urged to obtain current market prices for the common stock.**

3. The paragraph immediately following the table of high and low reported sale prices of the common stock and dividends declared in Section 8 ("Price Range of Shares; Dividends; Our Rights Agreement") on page 27 of the Offer to Purchase is amended to read in its entirety as follows:

The lower end of the price range for the tender offer is below the current market price for the shares. On March 29, 2005, the last full trading day prior to the commencement of the tender offer, the last reported sale price of our common stock on the NYSE was \$33.21. The last reported sale price of our common stock on the NYSE on April 14, 2005 was \$33.19. Shareholders are urged to obtain current market prices for the common stock.

4. The second sentence in the first full paragraph in Section 15 ("Extension of the Offer; Termination; Amendment") on page 38 is amended by replacing the words "in our sole discretion" in the fifth and sixth lines of that paragraph with the words "if any of the events set forth in Section 7 has occurred or is deemed by us to have occurred".

5. As a result of the extension of the expiration date of the Offer, the deadline for participants in OfficeMax's 401(k) Plan to return the Trustee Direction Form to the Depositary is extended to 12:00 Midnight, Wednesday, May 4, 2005. If a participant wants to tender all or part of the equivalent shares held in the participant's 401(k) Plan account, the participant should **mail** the Trustee Direction Form so that it is received by the Depositary no later than that time.

Item 10. Financial Statements.

Item 10(a) of the Schedule TO is hereby amended in its entirety to read as follows:

- (a) *Financial Information.* Not applicable.

Item 11. Additional Information.

Item 11 of the Schedule TO is amended and supplemented by adding the following:

OfficeMax announced on April 14, 2005 that Sam Duncan will assume the role of the company's president and chief executive officer, effective April 18. A copy of OfficeMax's press release announcing the extension is attached as exhibit (a)(5)(E) to this Amendment No. 2 and is incorporated herein by reference.

Item 12. Exhibits.

Item 12 of the Schedule TO is hereby amended and supplemented by adding the following exhibit:

- (a) (5)(E) Press Release, dated April 14, 2005, announcing that Sam Duncan will assume the role of OfficeMax's president and chief executive officer.
-

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

OFFICEMAX INCORPORATED

By: /s/ MATTHEW R. BROAD

Name: Matthew R. Broad
Title: Executive Vice President and General Counsel

Dated: April 15, 2005

QuickLinks

[SIGNATURE](#)

OfficeMax
150 East Pierce Road Itasca, IL 60143-1594

[LOGO OF OFFICEMAX]

News Release

OfficeMax Media Contact

Bill Bonner
630 438 8584

OfficeMax Investor Relations Contact

John Jennings
630 438 8760

For Immediate Release**OFFICEMAX NAMES SAM K. DUNCAN PRESIDENT AND CHIEF EXECUTIVE OFFICER**

ITASCA, IL—April 14, 2005—OfficeMax Incorporated (NYSE:OMX) today announced that Sam K. Duncan will assume the role of president and chief executive officer, effective April 18, 2005.

Duncan, 53, served most recently as president and chief executive officer of Shopko Stores, Inc., a general merchandise retailer with more than 360 stores generating annual sales exceeding \$3 billion. Prior to leading Shopko, from 2001 to 2002 he served as president of Fred Meyer, Inc., a division of The Kroger Co., one of the nation's largest grocery retailers, with fiscal 2004 sales of more than \$56 billion.

Duncan joined Fred Meyer in 1992 as vice president, grocery department and was named executive vice president of the food division in 1997. In 1998, he was named president of Ralph's Supermarkets, which had been acquired by Fred Meyer. Duncan began his career in 1969 as a courtesy clerk at an Albertson's supermarket in Southern California, and was promoted to positions of increasing responsibility until being named director of operations of Albertson's in 1992.

"Sam is a proven leader who has delivered strong operating performance in changing business climates. He is the ideal person to lead our company as we fully integrate the two businesses brought together with the 2003 acquisition of OfficeMax, Inc., and work to realize the potential of this integrated business model," said George J. Harad, chief executive officer. Harad, who had been serving as the company's CEO on an interim basis, will return to his former role as executive chairman of OfficeMax and is expected to retire from the company and the board at the end of June 2005.

"I am very excited to join the OfficeMax team and to lead the company as we build on the solid foundation currently in place," said Duncan. "As we move forward, we will focus on achieving profitable sales and delivering value for our shareholders, customers and employees."

About OfficeMax

OfficeMax is a leader in both business-to-business and retail office products distribution. The company provides office supplies, and paper, print and document services, technology products and solutions, and furniture to large, medium, and small businesses and consumers. OfficeMax customers are served by more than 41,000 associates through direct sales, catalogs, the Internet, and 935 superstores.

Forward-Looking Statements

Certain statements made in this press release and other written or oral statements made by or on behalf of the Company may constitute "forward-looking statements" within the meaning of the federal securities laws. Statements regarding future events and developments and the Company's future performance, as well as management's expectations, beliefs, intentions, plans, estimates or projections relating to the future, are forward-looking statements within the meaning of these laws. Management believes that these forward-looking statements are reasonable; however, you should not place undue reliance on such statements. These statements are based on current expectations and speak only as of the date of such statements. The Company undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of future events, new information or otherwise. Important factors regarding the Company which may cause results to differ from expectations are included in the Company's Annual Report on Form 10-K for the year ended December 31, 2004, including under the caption "Cautionary and Forward-Looking Statements", and in other filings with the SEC.

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April 15, 2005

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0305

Attention: Ms. Julia E. Griffith
Special Counsel
Division of Corporation Finance
Office of Mergers and Acquisitions

Re: OfficeMax Incorporated
Schedule TO-I
Filed March 30, 2005
File No. 005-33834

Ladies and Gentlemen:

On behalf of OfficeMax Incorporated ("OfficeMax"), for which we are acting as counsel, we submit this response to the comments of the Staff, as set forth in Ms. Griffith's letter dated April 13, 2005 on the subject Issuer Tender Offer Statement on Schedule TO (the "Schedule TO-I"), including the offer to purchase contained therein (the "Offer to Purchase"). This letter should be read in conjunction with the accompanying Amendment No. 2 to the Schedule TO-I which was filed by OfficeMax on the date hereof with the Commission.

The supplemental information set forth herein has been supplied by OfficeMax for use herein, and all of the responses set forth herein to the Staff's comments have been reviewed and approved by OfficeMax. For convenience, each of the Staff's consecutively numbered comments is repeated here in italics, followed by OfficeMax's response.

Capitalized terms used but not defined herein have the meanings assigned to them in the Offer to Purchase.

Comment:

Summary Term Sheet, page 1
What will the purchase price for the shares be and what will be the form of payment?
page 2

1. *Disclose here that the lower end of OfficeMax's price range for the shares falls below the current market price for the shares. Prominently disclose current market quotes. For guidance regarding this disclosure, see Part II. B. of SEC Release No. 34-43069, available on our website at www.sec.gov.*

Response:

1. We have added the suggested disclosure at the end of the answer to the question referred to in the Summary Term Sheet on page 2 of the Offer to Purchase. We have also added the suggested disclosure in Section 1 ("Number of Shares; Prices; Priority of Purchase") on page 10 and in Section 8 ("Price Range of Shares; Dividends; Our Rights Agreement") on page 27 of the Offer to Purchase.

Comment:

The Offer, page 10
Number of Shares; Price; Priority of Purchase, page 10

2. *In light of your offer to purchase the securities of those holders who "check the box" indicating that they will tender their shares at any price at or above the minimum, include disclosure which explains that this feature may have the effect of decreasing the offer price because shares tendered "at the offer price" will effectively be considered available for purchase at the minimum price within the range you have set.*

Response:

2. We have added the suggested disclosure at the end of the second to last paragraph on page 10 of the Offer to Purchase. That disclosure already appears in the second paragraph on page 15 of the Offer to Purchase,

and similar disclosure also appears in the fourth paragraph under **IMPORTANT** on the second page of text and the first full paragraph on the second page of the Summary Term Sheet.

Comment:

Procedures for Tendering Shares, page 14

3. *We note that holders of shares through the 401(k) program will be required to tender their shares three days before the previous expiration date. Please tell us why you believe that this requirement comports with Rule 13e-4(f)(1), or revise your document.*
4. *Now that the offer expiration date has been extended, advise us, with a view toward disclosure, what consideration has been given to amending the Schedule TO to reflect the new deadline by which plan participants must execute a Trustee Direction Form in order to have their plan shares purchased by OfficeMax.*

Response:

3. The Trustee of OfficeMax's 401(k) Plan is the record owner of the shares held in the plan. The Trustee, not the participants in the plan themselves, will tender shares on behalf of the participants who have elected to tender their equivalent shares. Like other record owners, the Trustee can tender shares up to the expiration date. We do not believe the fact that the Trustee needs time to collect the tender directions from the participants in order to tender by the expiration date fails to comport with Rule 13e-4(f)(1) (in the same way that brokers may impose cut-off dates earlier than the offer expiration date for their customers to instruct them to tender). Moreover, due to the extension of the Offer, participants in the plan have more than 20 business days to submit their tender directions to the Trustee.

4. OfficeMax has indicated in the Offer to Purchase, in the Summary Term Sheet and in Section 3 ("Procedures for Tendering Shares—Procedures for Participants in Our 401(k) Plan"), that the Depository must receive a participant's Trustee Direction Form at least four business days before the expiration date. Thus, it should be clear to the participants in the plan that, as a result of the extension of the Offer, the deadline for submitting tender directions to the Depository has been correspondingly extended. We have, however, revised the Offer to Purchase to tell 401(k) Plan participants that they have until 12:00 Midnight, May 4, 2005 to deliver their Trustee Direction Forms to the Depository under the Offer, as currently extended.

Comment:

Conditions of the Offer, page 24

5. *If OfficeMax believes that an offer condition has been "triggered" by events that occur while this offer is pending, we expect the company to immediately address this fact and how it intends to proceed. In our view, it is not appropriate to wait until the expiration date of the offer to announce the failure of the offer due to an event that occurred on day two of the offer. Please confirm your understanding supplementally.*

Response:

We confirm that OfficeMax will promptly inform shareholders of OfficeMax's belief that a condition that has been triggered, and of OfficeMax's intended response.

Comment:

Certain Information Concerning Us, page 28

6. *Financial information has been incorporated by reference in response to Item 10 of Schedule TO. Please provide complete summarized financial information as required by Instruction 6 to Item 10 of Schedule TO. Refer to telephone interpretation H.7 in the July 2001 supplement to our "Manual of Publicly Available Telephone Interpretations" that is available on the Commission's website at <http://www.sec.gov> for additional guidance.*

Response:

Instruction 2(a) to Item 10 of Schedule TO-I states that financial statements are not considered material when (a) the consideration offered consists solely of cash, (b) the offer is not subject to any financing condition, and (c) the offeror is a public reporting company under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 that files reports electronically on EDGAR, each of which applies in the case of OfficeMax's Offer. Accordingly, we believe that OfficeMax's financial statements are not material to the Offer and have amended Item 10(a) of the Schedule TO-I to reflect that financial information is not applicable and to delete the incorporation by reference of information in response to that Item.

Comment:

Extension of the Offer; Termination; Amendment, page 38

7. We note that that OfficeMax has reserved the right to terminate the exchange offer in its discretion for any reason. This statement, however, appears to be made in addition to the stated conditions on page 24. Revise the disclosure to affirmatively indicate OfficeMax does not retain the right to terminate the offer for any reason other than what has been expressed in the conditions section. The staff believes that if an offeror can terminate an offer for any reason, the offer is illusory.

Response:

We have changed the second sentence in the first full paragraph on page 38 of the Offer to Purchase to remove the right of OfficeMax to terminate the Offer for any reason other than what has been expressed in the conditions section.

* * *

OfficeMax has authorized us to make the following statement in this response on its behalf:

- OfficeMax is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments in the filings reviewed by the Staff do not foreclose the Commission from taking any action with respect to the filing; and
- OfficeMax may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions or comments regarding the above response, please call the undersigned at (312) 807-4306, J. Craig Walker at (312) 807-4321 or Woon-Wah Siu at (312) 807-4223. You may also contact the undersigned via fax at (312) 827-8048.

Very truly yours,

/s/ JOHN H. BITNER

John H. Bitner

Copies to: Matthew R. Broad
Susan Wagner-Fleming
J. Craig Walker
Woon-Wah Siu
Veronique Fine

