

AMENDED RETURN, check the box.

■ ☐ See instructions, page 4, 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

State use only

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 a final return?
 If yes, check the proper box below and enter the date the event occurred
☐ Withdrawn from Idaho ☐ Dissolved
 4. Is this an electrical or telephone utility? ☐ Yes ☐ No
 5. Did the ownership change during the year? ☐ Yes ☐ No
 6. Enter the amount of investment tax credit earned this tax year ☐ Yes ☐ No
 7. Enter the amount of broadband equipment investment credit earned this tax year ☐ Yes ☐ No
 8. Enter the amount of credit for Idaho research activities earned this tax year ☐ Yes ☐ No
 9. Reserved
 10. Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ Yes ☐ No

INCOME

- | | | | |
|---|---|----|--|
| 11. Ordinary income (loss) from trade or business activities. Form 1065, page 1 | ▪ | 11 | |
| 12. Net income (loss) from rental real estate activities. Form 1065, Schedule K | ▪ | 12 | |
| 13. Net income (loss) from other rental activities. Form 1065, Schedule K | ▪ | 13 | |
| 14. Portfolio income (loss). Form 1065, Schedule K | ▪ | 14 | |
| 15. Other items. See instructions | ▪ | 15 | |
| 16. Net distributable income. Add lines 11 through 15 | | 16 | |

ADDITIONS

- | | | |
|--|----|--|
| 17. Interest and dividends not taxable under Internal Revenue Code | 17 | |
| 18. State, municipal, and local taxes measured by net income | 18 | |
| 19. Bonus depreciation. Include a schedule | 19 | |
| 20. Other additions | 20 | |
| 21. Add lines 16 through 20 | 21 | |

SUBTRACTIONS

- | | | | | |
|--|---|----|----|--|
| 22. Interest from Idaho municipal securities | ▪ | 22 | | |
| 23. Interest on U.S. Government obligations. Include a schedule | ▪ | 23 | | |
| 24. Interest and other expenses related to lines 22 and 23 | ▪ | 24 | | |
| 25. Add lines 22 and 23 then subtract line 24 | | | 25 | |
| 26. Technological equipment donation | ▪ | | 26 | |
| 27. Allocated income. Include a schedule | ▪ | 27 | | |
| 28. Interest and other expenses related to line 27. Include a schedule | ▪ | 28 | | |
| 29. Subtract line 28 from line 27 | | | 29 | |
| 30. Bonus depreciation. Include a schedule | ▪ | | 30 | |
| 31. Other subtractions | ▪ | | 31 | |
| 32. Total subtractions. Add lines 25, 26, 29, 30, and 31..... | | | 32 | |
| 33. Net business income subject to apportionment. Subtract line 32 from line 21..... | ▪ | | 33 | |

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1065.

Don't staple



34. Net business income subject to apportionment. Enter the amount from line 33	34	
35. Partnerships with all activity in Idaho enter 100%. Multistate/multinational partnerships complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21..	35	%
36. Net business income apportioned to Idaho. Multiply line 34 by the percent on line 35	36	
37. Income allocated to Idaho. See instructions	37	
38. Partnership income from Form PTE-12, Column b	38	
39. Partnership income from Form PTE-12, Column c	39	
40. Composite income from Form PTE-12, Column e	40	
41. Idaho income tax from Form PTE-12, Column f	41	

CREDITS

42. Credit for contributions to Idaho educational entities	42	
43. Credit for contributions to Idaho youth and rehabilitation facilities	43	
44. Total business income tax credits from Form 44, Part I, line 11. Include Form 44	44	
45. Total credits. Add lines 42 through 44	45	
46. Subtract line 45 from line 41. If line 45 is greater than line 41, enter zero	46	

OTHER TAXES

47. Permanent building fund tax. See instructions	47	
48. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44	48	
49. Fuels tax due. Include Form 75	49	
50. Sales/Use tax due on Internet, mail order, and other nontaxed purchases	50	
51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	51	
52. Total tax. Add lines 46 through 51	52	
53. Donation to Opportunity Scholarship Program	53	
54. Total tax plus donations. Add lines 52 and 53	54	

PAYMENTS AND OTHER CREDITS

55. Estimated tax payments. If made under other EIN(s), provide EIN(s), amount(s), and rollforward(s)	55	
56. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75..	56	
57. Reimbursement Incentive Act credit. Include certificate	57	
58. Total payments and other credits. Add lines 55 through 57	58	

If line 54 is more than line 58, GO TO LINE 59. If line 54 is less than line 58, GO TO LINE 62.

REFUND OR PAYMENT DUE

59. Tax due. Subtract line 58 from line 54	59	
60. Penalty ▪ _____ Interest from due date ▪ _____ Enter total	60	
61. TOTAL DUE. Add line 59 and line 60		
62. Overpayment. Subtract line 54 from line 58	62	
63. REFUND. Amount of line 62 you want refunded to you		
64. ESTIMATED TAX. Amount you want credited to your 2017 estimated tax. Subtract line 63 from line 62	64	

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

65. Total due (line 61) or overpayment (line 62) on this return	65	
66. Refund from original return plus additional refunds	66	
67. Tax paid with original return plus additional tax paid	67	
68. Amended tax due or refund. Add lines 65 and 66 then subtract line 67	68	

▪ ☐ 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	Mo	Day	Year	<input type="checkbox"/> Final K-1 <input type="checkbox"/> Amended K-1
			16				

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:

<p>a. Is the owner a <input type="checkbox"/> General Partner, <input type="checkbox"/> Limited Partner, <input type="checkbox"/> Shareholder, <input type="checkbox"/> LLC Member, or <input type="checkbox"/> Beneficiary?</p> <p>b. What type of person/entity is this owner? <input type="checkbox"/> Individual <input type="checkbox"/> S Corporation <input type="checkbox"/> General Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> C Corporation <input type="checkbox"/> Limited Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Other (specify) _____</p> <p>c. If the owner is a disregarded entity, check this box <input type="checkbox"/></p>	<p>Shareholder's percentage of stock ownership for the tax year _____ %</p> <p>Beneficiary's percentage of distributive share _____ %</p> <table style="width: 100%;"> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> <tr> <td>Partner's Profit</td> <td style="text-align: center;">_____ %</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Partner's Loss</td> <td style="text-align: center;">_____ %</td> <td style="text-align: center;">_____ %</td> </tr> <tr> <td>Partner's Capital</td> <td style="text-align: center;">_____ %</td> <td style="text-align: center;">_____ %</td> </tr> </table>		Beginning	Ending	Partner's Profit	_____ %	_____ %	Partner's Loss	_____ %	_____ %	Partner's Capital	_____ %	_____ %
	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:		Total Everywhere	Total Within Idaho
Partnerships and Corporations	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.
