

FORM 65 IDAHO PARTNERSHIP RETURN OF INCOME 2010

EFO00035
06-09-10

State use only

AMENDED RETURN, check the box. See instructions, page 4 for the reasons for amending and enter the number. For calendar year 2010, or fiscal year beginning _____ Mo Day Year **10** ending _____ Mo Day Year

Business name _____ State use only _____ Federal employer identification number _____
 Business mailing address _____
 City, State and Zip Code _____

1. Did the partnership's name change? If yes, enter the previous name _____ Yes No
2. Enter the latest year for which a federal audit has been completed _____ Yes No
3. 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 Withdrawn from Idaho Dissolved
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 credit for qualifying new employees earned this tax year _____
7. Enter the amount of investment tax credit earned this tax year _____
8. Enter the amount of broadband equipment investment credit earned this tax year _____
9. Enter the amount of credit for Idaho research activities earned this tax year _____
10. Enter the amount of biofuel infrastructure investment tax credit earned this tax year _____
11. Did you claim the property tax exemption for investment tax credit property acquired this tax year? _____ Yes No

| INCOME | |
|---|----|
| 12. Ordinary income (loss) from trade or business activities. Form 1065, page 1 | 12 |
| 13. Net income (loss) from rental real estate activities. Form 1065, Schedule K | 13 |
| 14. Net income (loss) from other rental activities. Form 1065, Schedule K | 14 |
| 15. Portfolio income (loss). Form 1065, Schedule K | 15 |
| 16. Other income (loss). Form 1065, Schedule K | 16 |
| 17. Net distributable income. Add lines 12 through 16 | 17 |

| ADDITIONS | |
|--|----|
| 18. Interest and dividends not taxable under Internal Revenue Code | 18 |
| 19. State, municipal and local taxes measured by net income | 19 |
| 20. Other additions | 20 |
| 21. Add lines 17 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, and 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 computations | 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.



| | | |
|--|----|---|
| 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 corporations complete and attach 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. Idaho compensation of individual partners not reported to Idaho | 38 | |
| 39. Partnership income reported to Idaho on partners' income tax returns | 39 | |
| 40. Idaho taxable income. Add lines 36 through 38, and subtract line 39..... | 40 | |
| 41. Idaho income tax. Multiply line 40 by 7.6% | 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 12. 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 mail order, internet, 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 through 53..... | 54 | |

PAYMENTS AND OTHER CREDITS

| | | |
|--|----|--|
| 55. Estimated tax payments..... | 55 | |
| 56. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75.. | 56 | |
| 57. Total payments and other credits. Add line 55 and line 56..... | 57 | |

If line 54 is more than line 57, GO TO LINE 58. If line 54 is less than line 57, GO TO LINE 61.

REFUND OR PAYMENT DUE

| | | |
|---|----|--|
| 58. Tax due. Subtract line 57 from line 54 | 58 | |
| 59. Penalty ▪ _____ Interest from due date ▪ _____ Enter total | 59 | |
| 60. TOTAL DUE. Add line 58 and line 59 | | |
| 61. Overpayment. Subtract line 54 from line 57 | 61 | |
| 62. REFUND. Amount of line 61 you want refunded to you | | |
| 63. ESTIMATED TAX. Amount you want credited to your 2011 estimated tax. Subtract line 62 from line 61..... | 63 | |

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

| | | |
|---|----|--|
| 64. Total due (line 60) or overpayment (line 61) on this return..... | 64 | |
| 65. Refund from original return plus additional refunds..... | 65 | |
| 66. Tax paid with original return plus additional tax paid..... | 66 | |
| 67. Amended tax due or refund. Add lines 64 and 65, and subtract line 66..... | 67 | |

▪ 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. See instructions.

| | | |
|--------------------------------|---------------------------|----------------------------------|
| SIGN HERE | Signature of officer ▪ | Date |
| | Title | Phone number |
| Paid preparer's signature ▪ | | Preparer's EIN, SSN or PTIN ▪ |
| Address and phone number | | |

