

IDAHO PARTNERSHIP RETURN OF INCOME 2017

State use only

AMENDED RETURN? Check the box. See page 4 of instructions for reasons to amend and enter the number that applies

For calendar year 2017 or fiscal year beginning Mo Day Year ending Mo Day Year

_____ 17 _____

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? 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 Withdrawn from Idaho Dissolved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 investment tax credit earned this tax year _____
7. Enter the amount of broadband equipment investment credit earned this tax year _____
8. Enter the amount of credit for Idaho research activities earned this tax year _____
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	

DON'T STAPLE

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 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 9. 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 6. 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. Tax Reimbursement Incentive 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 2018 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

