

# IDAHO PARTNERSHIP RETURN OF INCOME

# 2004

**AMENDED RETURN**, check the box.

See instructions, page 3 for the reasons for amending and enter the number.

For calendar year 2004, or fiscal year beginning Mo Day Year ending Mo Day Year **04**

Business name

Federal employer identification number

F  M

Business mailing address

Do you need Idaho income tax forms mailed to you next year?

Yes  No

City, State and Zip Code

1. Did the partnership name change? If yes, enter the previous name.  Yes  No
2. Enter the latest year for which a federal audit has been completed.
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  Withdrawn from Idaho  Dissolved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. a. Enter the amount of investment tax credit earned this tax year.   
b. Enter the amount of broadband equipment investment credit earned this tax year.   
c. Enter the amount of credit for Idaho research activities earned this tax year.
8. a. Enter the amount of tax from recapture of investment tax credit for this tax year.   
b. Enter the amount of tax from recapture of broadband equipment investment credit for this tax year.   
c. Enter the amount of tax from recapture of incentive investment tax credit for this tax year.
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year?  Yes  No

### INCOME

- |   |                          |    |
|---|--------------------------|----|
| 10. Ordinary income (loss) from trade or business activities. Form 1065, page 1 | <input type="checkbox"/> | 10 |
| 11. Net income (loss) from rental real estate activities. Form 1065, Schedule K | <input type="checkbox"/> | 11 |
| 12. Net income (loss) from other rental activities. Form 1065, Schedule K       | <input type="checkbox"/> | 12 |
| 13. Portfolio income (loss). Form 1065, Schedule K                              | <input type="checkbox"/> | 13 |
| 14. Other income (loss). Form 1065, Schedule K                                  | <input type="checkbox"/> | 14 |
| 15. Deductions. Form 1065, Schedule K   | <input type="checkbox"/> | 15 |
| 16. Net distributable income. Add lines 10 through 14, and subtract line 15.    |                          | 16 |

### ADDITIONS

- |  |                          |    |
|--|--------------------------|----|
| 17. Interest and dividends not taxable under Internal Revenue Code | <input type="checkbox"/> | 17 |
| 18. State, municipal and local taxes measured by net income        | <input type="checkbox"/> | 18 |
| 19. Bonus depreciation. Attach computations.                       | <input type="checkbox"/> | 19 |
| 20. Other additions  | <input type="checkbox"/> | 20 |
| 21. Add lines 16 through 20.                                       |                          | 21 |

### SUBTRACTIONS

- |  |                          |    |  |
|--|--------------------------|----|--|
| 22. Interest from Idaho municipal securities                                     | <input type="checkbox"/> | 22 |  |
| 23. Interest on U.S. Government obligations. Attach a schedule.                  | <input type="checkbox"/> | 23 |  |
| 24. Interest and other expenses related to lines 22 and 23.                      | <input type="checkbox"/> | 24 |  |
| 25. Add lines 22 and 23, and subtract line 24.                                   |                          | 25 |  |
| 26. Technological equipment donation   | <input type="checkbox"/> | 26 |  |
| 27. Allocated income. Attach a schedule.   | <input type="checkbox"/> | 27 |  |
| 28. Interest and other expenses related to line 27. Attach a schedule.           | <input type="checkbox"/> | 28 |  |
| 29. Subtract line 28 from line 27.   |                          | 29 |  |
| 30. Bonus depreciation. Attach computations.                                     | <input type="checkbox"/> | 30 |  |
| 31. Other subtractions   | <input type="checkbox"/> | 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 |  |

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 attach Form 42. Enter the apportionment factor from line 21, Part I, Form 42. ....	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 the partners' income tax returns ....	39	
40. Idaho taxable income. Add lines 36 through 38, and subtract line 39. ....	40	

**TAX COMPUTATION**

41. Idaho income tax. Multiply line 40 by 7.6%. ....	41	
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**CREDITS**

42. Credit for contributions to Idaho educational entities .....	42	
43. Investment tax credit. Attach Form 49. ....	43	
44. Credit for contributions to Idaho youth and rehabilitation facilities .....	44	
45. Credit for production equipment using post-consumer waste .....	45	
46. Promoter-sponsored event credit .....	46	
47. Credit for qualifying new employees. Attach Form 55. ....	47	
48. Credit for Idaho research activities. Attach Form 67. ....	48	
49. Broadband equipment investment credit. Attach Form 68. ....	49	
50. Incentive investment tax credit carryover. Attach Form 69. ....	50	

51. Total credits. Add lines 42 through 50. ....	51	
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52. Subtract line 51 from line 41. If line 51 is greater than line 41, enter zero. ....	52	
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**OTHER TAXES**

53. Permanent building fund tax. See instructions. ....	53	
54. Fuels tax due. Attach Form 75. ....	54	
55. Sales/Use tax due on mail order, Internet, and other nontaxed purchases .....	55	
56. Tax from recapture of investment tax credit. Attach Form 49R. ....	56	
57. Tax from recapture of broadband equipment investment credit. Attach Form 68R. ....	57	
58. Tax from recapture of incentive investment tax credit. Attach Form 69R. ....	58	
59. Total tax. Add lines 52 through 58. ....	59	

**PAYMENTS and OTHER CREDITS**

60. Estimated tax payments .....	60	
61. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. ....	61	
62. Total payments and other credits. Add line 60 and line 61. ....	62	

**If line 59 is more than line 62, GO TO LINE 63. If line 59 is less than line 62, GO TO LINE 66.**

**REFUND or PAYMENT DUE**

63. Tax Due. Subtract line 62 from line 59. ....	63	
64. Penalty _____ Interest from due date _____ Enter total. ....	64	
65. TOTAL DUE. Add lines 63 and 64. ....	65	

66. Overpayment. Subtract line 59 from line 62. ....	66	
67. REFUND. Amount of line 66 you want refunded to you. ....	67	

68. ESTIMATED TAX. Amount you want credited to your 2005 estimated tax. Subtract line 67 from line 66. ....	68	
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**AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.**

69. Total tax due (line 65) or overpayment (line 66) on this return .....	69	
70. Refund from original return plus additional refunds .....	70	
71. Tax paid with original return plus additional tax paid .....	71	
72. Amended tax due or refund. Add lines 69 and 70 and subtract line 71. ....	72	

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.

<b>SIGN HERE</b>	Signature of officer	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056  
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1065**