FORM **65** EFO00035 07-25-12

IDAHO PARTNERSHIP RETURN OF INCOME **2012**

▪ ☐ **AMENDED RETURN**, check the box. See instructions, page 4 for the reasons for amending and enter the number. ▪ _____

For calendar year 2012, or fiscal year beginning Mo Day Year **12** ending Mo Day Year

State use only

Business name

State use only

Federal employer identification number

Business mailing address

City, State and Zip Code

1. Did the partnership include Idaho Form PTE-12 with this return? ☐ Yes ▪ ☐ No
   a. Is this a composite return? ☐ 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   ☐ Withdrawn from Idaho ☐ Dissolved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 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. Enter the amount of biofuel infrastructure investment tax credit earned this tax year ▪ _____
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 computations	▪	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, 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 partnerships 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. Partnership income of partners not required to file	38	
39. Partnership income of individuals filing and reporting income to Idaho	39	
40. Taxable income. Add lines 36 and 37, subtract lines 38 and 39	40	
41. Idaho income tax. Multiply line 40 by 7.4%	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 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	55	
56. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	56	
57. Hire One Act credit. Include Form 72	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 2013 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, and 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 and phone number		