

PARTNER'S, SHAREHOLDER'S, OR BENEFICIARY'S SHARE OF IDAHO ADJUSTMENTS, CREDITS, ETC.

For tax year beginning

Mo	Day	Year
		18

 ending

Mo	Day	Year

 Final K-1 Amended K-1

Part I – Pass-through entity (PTE) information

Partnership S Corporation Estate Resident Trust Nonresident Trust Qualified Investment Partnership

PTE EIN	PTE name		
PTE current address	City	State	ZIP Code

Part II – Owner information

General Partner Limited Partner Shareholder Beneficiary Other LLC Member Disregarded Entity

Owner's SSN/EIN	Owner's name		
Owner's current address	City	State	ZIP Code

PTE filing code: Nonresident Owner Agreement (A) Composite (C) Not Required (N)
 Idaho Resident Individual (R) Pass-Through Withholding (W)

Owners should refer to the ID K-1 instructions to determine if they have an Idaho filing requirement.

Beneficiary's percentage of distributive share _____ %

Owner's share of profit and loss/stock ownership: Beginning _____ % Ending _____ %

Part III – Pass-through owner's share of Idaho apportionment factor items

		Total	Idaho
Partnerships and Corporations	1. Real and tangible personal property: Beginning		
	2. Real and tangible personal property: Ending		
	3. Capitalized rent expense.....		
	4. Sales.....		
	5. Payroll.....		
	6. Idaho apportionment factor		%

Part IV – Idaho distributable income

Federal income subject to apportionment

- 7. Ordinary income (loss)
- 8. Net rental real estate income (loss)
- 9. Interest income
- 10. Ordinary dividends
- 11. Royalties
- 12. Net short-term capital gain (loss)
- 13. Net long-term capital gain (loss)
- 14. Other income (loss). Include schedule
- 15. Section 179 deduction
- 16. Guaranteed payments subject to Idaho apportionment factor....
- 17. Charitable contributions
- 18. **Subtotal, federal income subject to apportionment**

		Column A - Federal	Column B - Idaho Apportioned
7.	Ordinary income (loss)		
8.	Net rental real estate income (loss)		
9.	Interest income		
10.	Ordinary dividends		
11.	Royalties		
12.	Net short-term capital gain (loss)		
13.	Net long-term capital gain (loss)		
14.	Other income (loss). Include schedule		
15.	Section 179 deduction		
16.	Guaranteed payments subject to Idaho apportionment factor....		
17.	Charitable contributions		
18.	Subtotal, federal income subject to apportionment		

Idaho additions	Column A Total Gross Owner's Share	Column B Idaho Apportioned Amount
19. State, municipal, and local taxes		
20. Interest and dividends not taxable under Internal Revenue Code (IRC)		
21. Bonus depreciation addition		
22. Other Idaho additions. Include schedule		

Idaho subtractions	Column A Total Gross Owner's Share	Column B Idaho Apportioned Amount
23. Interest from Idaho municipal securities included in line 20, net expenses		
24. Interest on U.S. government obligations, net expenses.....		
25. Idaho technological equipment donation		
26. Bonus depreciation deduction		
27. Other Idaho subtraction(s) and description(s)		
28. Subtotal, net business income subject to apportionment.....		

Allocated Income	Column A Total Gross Owner's Share	Column B Idaho Amount
29. Guaranteed payments sourced as compensation to Idaho		
30. Guaranteed payments sourced as compensation to another state		
31. Other allocated income. Include schedule		
32. Total allocated income		

33. Idaho distributable income		
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Part V – Composite filing and pass-through withholding	Idaho Amount
34. Owner's income reported on the entity's composite return	
35. Multiply line 34 by 6.925%	
36. Share of Idaho credits claimed on behalf of the owner	
37. Tax paid by the entity on behalf of the owner on composite return	
38. Tax withheld by the entity on behalf of the owner	

Part VI – Pass-through informational items

39. Capital gain (loss) eligible for the Idaho capital gains deduction:

a. Description of property and Idaho location:	b. Date acquired (mm/dd/yyyy)	c. Date sold (mm/dd/yyyy)	d. Distributive share of gain or (loss)

	Federal	Idaho
40. Reserved		
Reserved		
41. Interest Expense Offset:		
a. Total income.....		

Part VII – Pass-through Idaho credits calculated by entity

	Idaho Amount
42. Investment tax credit	
43. Credit for production equipment using post-consumer waste	
44. Promoter-sponsored event credit	
45. Credit for Idaho research activities	
46. Broadband investment tax credit	
47. Idaho small employer investment tax credit	
48. Idaho small employer real property improvement tax credit	
49. Idaho small employer new jobs credit	
50. Recapture of investment tax credit	
51. Recapture of broadband equipment investment credit	
52. Recapture of Idaho small employer investment tax credit	
53. Recapture of Idaho small employer real property improvement credit	
54. Recapture of Idaho small employer new jobs credit	

Part VIII – Informational items for Idaho credits

	Idaho Amount
55. Share of eligible contributions to Idaho educational entities	
56. Share of eligible contributions to Idaho youth and rehabilitation facilities	

Part IX – Information for credit for income tax paid to other state(s)

	Total Amount
State abbreviation(s) for credit for income tax paid to other state(s) _____	
57. Share of owner's adjusted income in other state(s)	
58. Share of taxes paid on the owner's behalf to other state(s)	

Part X – Supplemental information

Instructions for Idaho Form ID K-1

GENERAL INSTRUCTIONS

Idaho Form ID K-1 provides pass-through entity owners with the information needed to complete their Idaho income tax returns.

Idaho Form ID K-1 contains Idaho specific information not found on the federal Schedule K-1 including Idaho adjustments, allocation and apportionment amounts, credits, and recapture amounts.

An entity must provide a copy of this form to individual owners.

Qualified Investment Partnerships

A qualified investment partnership is:

- An entity classified as a partnership for federal income tax purposes
- Not publicly traded as a corporation and
- Has at least 90% of its gross income from investments that Idaho wouldn't tax if received directly by a nonresidential individual

Nonresident individuals that own an interest in a qualified investment partnership are taxed on their share of the entity's noninvestment income from an Idaho source. Nonresident individuals aren't taxed on their share of the entity's investment income. An entity must include supplemental information on Part X that the entity is a qualified investment partnership and that a nonresident isn't taxed on certain income.

SPECIFIC INSTRUCTIONS

File the 2018 form for calendar year 2018 or a fiscal year that begins in 2018. If the entity's tax year is a fiscal year, fill in the tax year space at the top of the form.

Final Return and Amended Return

If this is the last year the entity is filing an Idaho income tax return or if the entity is filing an amended Idaho return, check the applicable box at the top of the form.

PART I — PASS THROUGH ENTITY INFORMATION

Enter your federal Employer Identification Number (EIN), business name, and mailing address in the spaces provided.

Check the appropriate boxes to identify the entity.

PART II — OWNER INFORMATION

Owner's member type—Check the appropriate box to show if this owner is a general partner, limited partner, shareholder, beneficiary, other LLC member, or disregarded entity.

Enter the owner's Social Security number or EIN, name, and mailing address in the spaces provided.

PTE filing code—Check the appropriate box for your reporting requirements for this owner.

- If you have a Form PTE-NROA from the owner, check the Nonresident Owner Agreement box.
- If the owner is part of your composite return, check the Composite box.

- If you weren't required to withhold on this owner, check the Not Required box.
- If the owner is an Idaho resident or part-year resident, check the Idaho Resident Individual box.
- If you paid Idaho withholding on Form PTE-01 on behalf of the owner, check the Pass-Through Withholding box.

For more information on these requirements, see Form PTE-12 instructions.

Beneficiary's percentage of distributive share—Enter the beneficiary's percentage of distributive share as shown on the owner's federal Schedule 1041 K-1.

Owner's share of profit and loss/stock ownership—Enter the partner's beginning and ending share of profit and loss shown on the partner's federal Schedule 1065 K-1 or stock ownership as shown on the shareholder's federal Schedule 1120S K-1.

PART III — PASS-THROUGH OWNER'S SHARE OF IDAHO APPORTIONMENT FACTOR ITEMS

Complete this section if you're an S corporation, a partnership, or are taxed as a partnership.

Lines 1 through 5 — Complete for owners who are partnerships or corporations. Skip for all other owners.

Enter the owner's share of total and Idaho property, payroll, and sales (net of intercompany eliminations) from Idaho Form 42 in the spaces provided.

Line 6 — Enter your Idaho apportionment factor. If all business was transacted in Idaho, enter 100%. Otherwise, enter the amount from your Idaho Form 42, Part I, line 21.

PART IV — IDAHO DISTRIBUTABLE INCOME

What does Column A represent?

Column A represents the owner's specific share of the entity's income, modifications, and credits.

What does Column B represent?

Column B represents the portion of Column A that's allocated or apportioned to Idaho.

IDAHO RESIDENT AND PART-YEAR RESIDENT OWNERS

Complete lines 7-18 of the federal Column A. These are the amounts from the federal Schedule K-1. You won't use lines 7-18 of the Idaho Column B.

NONRESIDENT OWNERS

Complete lines 7-18 of both federal Column A and the Idaho Column B.

Column A is the owner's share of amounts from the federal K-1.

Column B

S corporations or partnerships:

- Enter the amount in Column A times the Idaho apportionment factor (Part III, line 6)

Trusts or estates:

- Enter the amount of Idaho adjusted income from Form 66, Schedule B, line 1

Line 16— Complete if you're a partnership

Enter the amount of guaranteed payments included in apportionable income (income assigned among states using a formula).

Enter the amount of guaranteed payments in excess of the amount sourced as compensation for services.

For example, a Utah partner receives a guaranteed payment of \$300,000 in 2017 for services performed in Utah. The first \$257,500* is sourced as compensation to Utah and is reported on Line 30, Column A. The remaining \$42,500 is sourced to Idaho and is entered here.

See Guaranteed Payments Guidance at tax.idaho.gov.

* Amount changes every year.

Idaho additions

Line 19

Column A

Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 19,
- Form 65, line 17 or
- Form 66 based on the Form 1041 K-1

Column B

S corporations or partnerships:

- Multiply Column A by the Idaho apportionment percentage

Trusts and estates:

- Enter the owner's share of Form 66, Schedule B, line 3

Line 20

Column A

Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 20,
- Form 65, line 18 or
- Form 66 based on the Form 1041 K-1

Column B

S corporations or partnerships:

- Multiply Column A by the Idaho apportionment percentage

Trusts and estates:

- Enter the owner's share of Form 66, Schedule B, line 2

Line 21

Column A

Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 21,
- Form 65, line 19 or
- Form 66 (include a schedule)

Column B

S corporations or partnerships:

- Multiply Column A by the Idaho apportionment percentage

Trusts and estates:

- Enter the owner's share on Form 66, Schedule B, line 5 and include a schedule

Line 22

Column A

Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 22,
- Form 65, line 20 or
- Form 66 (include a schedule)

Column B

S corporations or partnerships:

- Multiply Column A by the Idaho apportionment percentage

Trusts and estates:

- Enter the owner's share on Form 66, Schedule B, line 6 and include a schedule

Idaho subtractions

Line 23

Column A—Multiply the amount from Idaho Form 41S, line 24 less amount allocable on line 26 or Form 65, line 22 less amount allocable on line 24 by the owner's percentage of ownership.

Column B—For S corporations or partnerships, multiply Column A by the Idaho apportionment percentage.

Line 24

Column A—Multiply the amount from Idaho Form 41S, line 25 less amount allocable on line 26, or Form 65, line 22 less amount allocable on line 23 by the owner's percentage of ownership.

Column B—For S corporations or partnerships, multiply Column A by the Idaho apportionment percentage.

Line 25

Column A—Multiply the amount from Idaho Form 41S, line 32, or Form 65, line 30 by the owner's percentage of ownership.

Column B—For S corporations or partnerships, multiply Column A by the Idaho apportionment percentage.

Line 26

Column A—Multiply the amount from Idaho Form 41S, line 28, or Form 65, line 26 by the owner's percentage of ownership.

Column B—For S corporations or partnerships, multiply Column A by the Idaho apportionment percentage.

Line 27

Column A—Multiply the amount from Idaho Form 41S, line 33, Form 65, line 31, or Form 66 (include a schedule) by the owner's percentage of ownership.

Column B

S corporations or partnerships:

- Multiply Column A by the Idaho apportionment percentage

Trusts and estates:

- Include the owner's share of Form 66, Schedule B, line 10

Allocated income

Allocated income is income that's assigned to one specific state. Report the allocated portion of a guaranteed payment here.

Line 29—Complete if you're a partnership

Column A—No entry

Column B—Enter the amount of guaranteed payments sourced to Idaho.

Line 30—Complete if you're a partnership

Column A—Enter the amount of guaranteed payments sourced as compensation to a state other than Idaho.

For example, a Utah partner receives a guaranteed payment of \$300,000 in 2017 for services performed in Utah. The first \$257,500 is sourced as compensation to Utah and is reported here.

Column B—No entry

See Guaranteed Payments Guidance at tax.idaho.gov

Line 31—Enter all other allocated income. Include a schedule listing the source of the income.

Line 33

Column B—Add Column B, line 28 plus Column B, line 32. This amount ties to Form PTE-12, column (b), (c), or (e) for this owner.

PART V—COMPOSITE FILING AND PASS-THROUGH WITHHOLDING

Line 34—Enter the amount from Form PTE-12, column (e) for this owner.

Line 35—Multiply line 34 by 6.925%.

Line 36—Enter amounts from Form 44 for this owner.

Line 37—Enter the tax paid by the entity on behalf of this owner on a composite return (Form 41S, 65, or 66).

Line 38—Enter the amount from Form PTE-12 column (d) for this owner. This amount matches the PTE-01 amount for this owner.

PART VI—PASS-THROUGH INFORMATION ITEMS

Line 39—For owners other than C corporations, enter the owner's distributive share of gain or loss from the sale of Idaho qualified property. If the owner is a C corporation, leave this line blank. Use this line to identify the property sold, date acquired, date sold, and distributive share of gain or loss.

Line 41

Enter amounts from federal Form 1120S, line 6 or federal Form 1065, line 8 multiplied by the owner's percentage of ownership.

PART VII—PASS-THROUGH IDAHO CREDITS CALCULATED BY ENTITY

Multiply the appropriate line on Form 44 by the owner's percentage of ownership.

INSTRUCTIONS FOR INDIVIDUAL OWNERS

Use the information provided below to complete your Idaho return if you're required to file.

Idaho filing requirements

- **Individuals**—Idaho source gross income of more than \$2,500. See individual instructions for more information.
- **S Corporation & Partnership**—Transacting business in Idaho
- **Estate**—Gross income of \$600 or more
- **Trust**—Gross income of \$100 or more

Idaho residents

You pay tax on all of your income from the entity even if the entity apportions the income between Idaho and other states.

Part-year residents

You earn income from the entity proportionately during the tax year.

For the portion of the year you were a nonresident

- Use the Idaho apportionment factor to determine the amount of Idaho source income

For the portion of the year you were an Idaho resident

- Report all income and deductions

Nonresidents

Use the Idaho apportionment factor to determine the amount of Idaho source income from the entity.