

Withholding Exemption Certificate For Individual Owners/Officers/Directors/Beneficiaries Of Pass-through Entities

Name of pass-through entity	Federal employer identification number
Name of owner/beneficiary	Social Security Number

An individual owner, officer, director, or beneficiary must indicate the reason for claiming an exemption from pass-through entity withholding by checking the applicable box below. Only one box may be checked.

I hereby certify I am exempt from withholding by the pass-through entity named above, of which I am an owner, officer, director, or beneficiary, for the reason indicated below:

1. **Resident or part-year resident.** I am an Idaho resident individual or part-year resident exempt from withholding since I:
- Was domiciled (a permanent resident) in Idaho the entire year or maintained a home in Idaho the entire year and spent more than 270 days in Idaho during the tax year.
 - Was an Idaho part-year resident individual with Idaho taxable income from sources other than from another pass-through entity.

I understand this exemption must be filed for each year for which I qualify as exempt from withholding.

2. **Nonresident individual making election under Idaho Code section 63-3022L**
- I am a nonresident and elect to have the pass-through entity report and pay the tax on my share of the pass-through entity income and compensation paid to me by the pass-through entity for this tax year as allowed by Idaho Code section 63-3022L. I understand I can't make the election if I have other non pass-through entity income I must report to Idaho, and I must make this election for all other pass-through entities from which I have Idaho income to report.
 - I understand this election is irrevocable and a new election is required for each tax year by the last day of the month following the end of the tax year.

Under penalty of perjury, I declare that to the best of my knowledge and belief this form is true, correct and complete.

Signature of owner/officer/director/beneficiary	Date
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This form must be retained by the pass-through entity.