

Instructions for Idaho Form PTE-01

GENERAL INFORMATION

A pass-through entity (entity), as defined in Idaho Code section 63-3006C, includes a partnership, limited liability company taxed as a partnership, an S corporation, a trust, or an estate.

An entity transacting business in Idaho must withhold income tax for nonresident individual owners who:

- Have distributable income of \$1,000 or more for the tax year,
- Aren't included in a composite return, or
- Haven't filed an Idaho Nonresident Owner Agreement.

Send payment with completed Form(s) PTE-01 for the above individuals. Don't send payment with the entity return.

Don't withhold income tax for any owners who aren't natural persons. Corporations, partnerships, trusts, and estates aren't natural persons and must report the income on their Idaho return.

PTE-01 TAX PAYMENT INSTRUCTIONS (WITHHOLDING)

Calculate the amount of income tax you must pay to the Idaho State Tax Commission. Multiply the owner's share of Idaho-source distributive income by 6.925%. This includes guaranteed payments reportable to Idaho as Idaho taxable income.

Complete Form PTE-01 with the owner's name as it will be shown on the owner's individual income tax return.

In the Amount Paid box, enter the amount of income tax withheld on the owner's Idaho source income. Enter the owner's name, address, and Social Security number in the spaces provided.

Grantor trusts and disregarded entities will complete the next row and provide the name and Social Security number or EIN from Form PTE-12.

HOW TO PAY

To pay online, visit tax.idaho.gov/epay. You can pay using EFT, ACH Debit, ACH Credit, credit/debit cards, or e-checks. If you're making a payment of **\$100,000 or more**, you must use ACH Debit or ACH Credit.

You can send a single payment for a maximum of 250 PTE-01 vouchers. For example, if you're making withholding payments for 300 individual partners, you would send two checks: one with 250 PTE-01 vouchers and a second check with the remaining 50 PTE-01 vouchers.

You must pay the total amount of income tax required to be withheld. If payment isn't postmarked or electronically submitted on or before April 15, 2019, the amount due is subject to penalty and interest.

Return the form below with your payment.

CUT HERE

Mail to: Idaho State Tax Commission
PO Box 83784
Boise ID 83707-3784

F O R M
PTE-01
EFO00238
07-06-2018

Idaho Income Tax Withheld For A Nonresident Individual Owner Of A Pass-through Entity

This payment is for tax year: 20 ____		Tax Code 01	Tran Code 12	Amount Paid \$	00
Owner's first name and initial		Last name		Owner's Social Security number	
Current mailing address (number, street, and apartment number)			City, state, and ZIP Code		
Complete if applicable. The owner is a grantor trust or disregarded entity and the income will appear on the PTE-12 as:		Name		Social Security number or EIN	
Entity business name		Federal Employer Identification Number (EIN)		Entity email address	