EFO00238
08-14-12

Instructions for Idaho Form PTE-01

GENERAL INFORMATION

A pass-through entity (PTE) transacting business in Idaho, including a trust or estate with income taxable in Idaho, may withhold income tax from a nonresident individual owner who isn't included in a composite return or doesn't file an Idaho Nonresident Owner Agreement. Withholding is not required on nonresident individuals with income of less than $1,000 for the tax year. The withholding is a prepayment of Idaho income tax for the nonresident owner.

PTE-01 TAX PAYMENT INSTRUCTIONS (WITHHOLDING)

Calculate the amount of income tax to be paid to the Idaho State Tax Commission. Use the highest individual tax rate on the owner's share of Idaho-source distributive income, guaranteed payments, and any wages, salary, or other compensation reportable to Idaho as Idaho taxable income. The rate is 7.4%.

Payments must be made in 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.

PAYMENT OPTIONS

To pay electronically, visit our website at **tax.idaho.gov** or call (800) 972-7660 or (208) 334-7660. You can pay electronically 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 may send a single payment for a maximum of 250 PTE-01 vouchers. For example, if you're making withholding payments for 300 partners, you would send two checks: one with 250 PTE-01 vouchers, and a second check with the remaining 50 PTE-01 vouchers.

The total amount of income tax required to be withheld must be paid in full. If payment isn't postmarked on or before April 15, 2013, the amount due is subject to penalty and interest. Mail to:

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

CUT HERE

FORM **PTE-01**
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Idaho Income Tax Withheld
For An Individual Nonresident 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	
Address (number, street and apartment number)		City, State and ZIP Code		
PTE business name	Federal employee identification number		PTE email address	