Process to Determine Reporting Requirements for Guaranteed Payments

1. Total Guaranteed Payments on Form 65, Line 15
   - Is Payment Made to an Individual? (YES/NO)
     - NO: Entity’s Guaranteed Payment is Included in Apportionable Income
     - YES: Is the Individual a Resident of Idaho? (YES/NO)
       - NO: Is Guaranteed Payment Over $250,000? (YES/NO)
         - NO: Amount Subtracted on Form 65, Line 31
         - YES: Is the First $250,000 Sourced to Idaho? (YES/NO)
           - NO: Amount Subtracted on Form 65, Line 31 & is Re-Entered as Allocated Income on Form 65, Line 37
           - YES: $250,000 Subtracted on Form 65, Line 31. Amount Over $250,000 NOT Subtracted & Is Included in Apportionable Income.
       - YES: Guaranteed Payment Included in Apportionable Income & Reported on Form 65, Line 38
         - $250,000 Subtracted on Form 65, Line 31 & Re-Entered as Allocated Income on Form 65, Line 37. Amount Over $250,000 NOT Subtracted & Is Included in Apportionable Income.

- Is the Individual a Resident of Idaho? (YES/NO)
  - YES: Guaranteed Payment Included in Apportionable Income & Reported on Form 65, Line 38
  - NO: Is Guaranteed Payment Over $250,000? (YES/NO)
    - NO: Amount Subtracted on Form 65, Line 31
    - YES: Is the First $250,000 Sourced to Idaho? (YES/NO)
      - NO: Amount Subtracted on Form 65, Line 31 & is Re-Entered as Allocated Income on Form 65, Line 37
      - YES: $250,000 Subtracted on Form 65, Line 31. Amount Over $250,000 NOT Subtracted & Is Included in Apportionable Income.