The following flowchart will help determine the reporting requirements of a
Pass-through Entity (PTE) and its Pass-through Owners (PTO)

Is the PTO a resident or part-year resident individual of Idaho?
- Yes
  - Entity reports Idaho income on Form PTE-12 Column b with a Filing Code of R
  - Entity reports total of Column b from PTE-12 on Form 41S, line 40 or Form 65, line 38
  - Entity completes ID-K1 for PTO
  - PTO files Idaho individual income tax return and pays any tax owed

- No
  - Is the PTO a Corporation, Partnership, Trust or Estate or individual with < $1000 of income?
    - Yes
      - Entity reports Idaho income on Form PTE-12 Column b with a Filing Code of N
      - Entity reports total of Column b from PTE-12 on Form 41S, line 40 or Form 65, line 38
      - Entity completes ID-K1 for PTO
      - PTO files Idaho individual income tax return and pays any tax owed
    - No
      - PTO is a Nonresident Individual of Idaho

PTO is a Nonresident Individual of Idaho

- Yes
  - PTO files Idaho individual income tax return and pays any tax owed

- No
  - Does the entity have a signed and completed PTE-NROA?
    - Yes
      - Entity reports Idaho income on Form PTE-12 Column b with a Filing Code of A
      - Entity reports total of Column b from PTE-12 on Form 41S, line 40 or Form 65, line 38
      - Entity completes ID-K1 for PTO
      - PTO files Idaho individual income tax return and pays any tax owed
    - No
      - Is the entity including the nonresident individual income in a composite filing?
        - Yes
          - Entity reports Idaho income on Form PTE-12 Column e and amount of tax paid in Column f with a Filing Code of C
          - Entity reports total of Column e from PTE-12 on Form 41S, line 42 or Form 65, line 40 AND enters total of column f on Form 41S, line 43 or Form 65, line 41
          - Entity completes ID-K1 for PTO noting amount of distributive share of gross income on Line 34 and amount of tax paid on Line 37
          - PTO keeps ID-K1 for their records
        - No
          - Entity completes Form PTE-01 for each nonresident individual PTO and submits forms with payment to the Idaho State Tax Commission.

- Is the entity withholding state taxes from Idaho distributable income?
  - Yes
    - Entity completes Form PTE-01 for each nonresident individual PTO and submits forms with payment to the Idaho State Tax Commission.
  - No
    - Entity reports Idaho income on Form PTE-12 Column c and amount of withholding in Column d with a Filing Code of W
    - Entity reports total of Column c from PTE-12 on Form 41S, line 41 or Form 65, line 39
    - Entity completes ID-K1 for PTO noting amount of distributive share of gross income on Line 34 and amount of withholding paid on Line 38
    - PTO files Idaho individual income tax return, includes ID-K1 and takes credit for amount of withholding paid by entity