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
- 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
  - No → PTO is a Nonresident Individual of Idaho
    - Yes → 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
      - No → 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 → 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

PTO is a Nonresident Individual of Idaho

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
- No → Entity reports Idaho income on Form PTE-12 Column c and amount of tax paid in Column d with a Filing Code of C

Is the entity including the nonresident individual income in a composite filing?
- Yes → Entity reports total of Column c from PTE-12 on Form 41S, line 42 or Form 65, line 40 AND enters total of column d on Form 41S, line 43 or Form 65, line 41
  - Entity completes ID-K1 for PTO noting Idaho distributable income on Line 34 and amount of tax paid on Line 38
    - PTO files Idaho individual income tax return, includes ID-K1 and takes credit for amount of withholding paid by entity
  - 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 reports Idaho income on Form PTE-12 Column e and amount of withholding in Column f with a Filing Code of W
- No → Entity reports total of Column e from PTE-12 on Form 41S, line 41 or Form 65, line 39
  - Entity completes ID-K1 for PTO noting Idaho distributable income on Line 34 and amount of withholding paid on Line 39
  - PTO files Idaho individual income tax return, includes ID-K1 and takes credit for amount of withholding paid by entity