

016. IDAHO GROSS INCOME.

Sections 63-3011 and 63-3030, Idaho Code

01. **In General.** Gross income means all income from whatever source derived, unless specifically excluded by the Internal Revenue Code.
02. **Gross Income from Pass-Through Entities.** Gross income includes an owner's share of a pass-through entity's gross income pursuant to sections 702(c) and 1366(c) of the Internal Revenue Code, and federal Treasury Regulation Section 1.61-13 (citing Part I, Subchapter J, Chapter 1 of the Internal Revenue Code).
03. **Gross Income from Idaho Sources.** Gross income from Idaho sources is that portion of total gross income derived from or related to sources within Idaho. Income derived from or related to sources within Idaho is determined pursuant to this rule and Rules 260 through 286 of these rules.
04. **Idaho Source Gross Income from a Pass-Through Entity.**
 - a. Partnership. The amount of a partner's gross income from Idaho sources is:
 - i. The partner's distributive share of partnership gross income included in the partnership's apportionable income multiplied by the Idaho apportionment factor of the partnership, and
 - ii. The partner's distributive share of gross income allocated to Idaho.
 - b. S Corporation. The amount of a shareholder's gross income from Idaho sources is:
 - i. The shareholder's pro rata share of the S corporation gross income included in the S corporation's apportionable income multiplied by the Idaho apportionment factor of the S corporation, and
 - ii. The shareholder's pro rata share of gross income allocated to Idaho.
 - c. Trust or Estate. The Idaho source portion of the income that constitutes gross income pursuant to federal Treasury Regulation Section 1.61-13 and Part I, Subchapter J, Chapter 1 of the Internal Revenue Code, is the amount of such income that would be Idaho source if received directly by the individual.