

Amended Return? Check the box. See page 1 of the instructions for reasons to amend, and enter the number that applies.

For calendar year 2024 or fiscal year beginning Mo Day Year 24 ending Mo Day Year State use only

Business name State use only Federal Employer Identification Number (EIN)

Current business mailing address NAICS Code

City State ZIP Code Foreign country (if not U.S.)

- Check the return type Regular Composite Affected business entity
- If a federal audit was finalized this year, enter the latest year audited _____
- Is this a final return? _____ Yes No
If yes, check the proper box below and enter the date the event occurred _____
 Withdrawn from Idaho Dissolved
- Is this an electrical or telephone utility? _____ Yes No
- Did the ownership change during the year?... _____ Yes No
- Enter the amount of total qualified investments for investment tax credit acquired during this tax year _____
- Enter the amount of broadband equipment investment credit earned this tax year _____
- Enter the amount of credit for Idaho research activities earned this tax year _____
- Reserved _____
- Did you claim the property tax exemption for investment tax credit property acquired this tax year? _____ Yes No

Income

Don't Staple	11. Ordinary income (loss) from trade or business activities. Form 1065, page 1	11	
	12. Net income (loss) from rental real estate activities. Form 1065, Schedule K	12	
	13. Net income (loss) from other rental activities. Form 1065, Schedule K	13	
	14. Portfolio income (loss). Form 1065, Schedule K	14	
	15. Other items. See instructions	15	
	16. Net distributable income. Add lines 11 through 15	16	

Additions

17. Interest and dividends not taxable under Internal Revenue Code	17	
18. State, municipal, and local taxes measured by net income	18	
19. Bonus depreciation. Include a schedule	19	
20. Other additions	20	
21. Add lines 16 through 20	21	

Subtractions

22. Interest from Idaho municipal securities	22	
23. Interest on U.S. government obligations. Include a schedule	23	
24. Interest and other expenses related to lines 22 and 23	24	
25. Add lines 22 and 23, then subtract line 24	25	
26. Technological equipment donation	26	
27. Allocated income. Include a schedule	27	
28. Interest and other expenses related to line 27. Include a schedule	28	
29. Subtract line 28 from line 27	29	
30. Bonus depreciation. Include a schedule	30	
31. Other subtractions	31	
32. Total subtractions. Add lines 25, 26, 29, 30, and 31	32	
33. Net business income subject to apportionment. Subtract line 32 from line 21	33	

Continue to page 2.

Return and payment - Mail to: Idaho State Tax Commission, PO Box 83784 Boise ID 83707-3784

Return only - Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

Include a complete copy of your federal Form 1065.



34. Net business income subject to apportionment. Enter the amount from line 33	34		
35. Partnerships with all activity in Idaho enter 100%. Multistate/multinational partnerships complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21	35	%	
36. Net business income apportioned to Idaho. Multiply line 34 by the percent on line 35	36		
37. Income allocated to Idaho. See instructions	37		
38. Affected business entity (ABE) Idaho net operating loss carryover	38		
39. Reserved	39		
40. Income reported on entity's composite return from Form PTE-12. Include Form PTE-12	40		
41. ABE income. If electing ABE, add lines 36 and 37 then subtract line 38	41		
Check if ABE has exempt members. See instructions	<input type="checkbox"/>		
42. Idaho income tax. 5.695% of either line 40 or 41	42		
Credits			
43. Credit for contributions to Idaho educational entities	43		
44. Credit for contributions to Idaho youth and rehabilitation facilities	44		
45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	45		
46. Total credits. Add lines 43 through 45. If ABE has exempt entity members, see instructions	46		
47. Subtract line 46 from line 42. If line 46 is greater than line 42, enter zero	47		
Other Taxes			
48. Permanent building fund tax. See instructions	48		
49. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	49		
50. Fuels use tax due. Include Form 75	50		
51. Sales/use tax due on untaxed purchases (online, mail order, and other)	51		
52. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	52		
53. Total tax. Add lines 47 through 52. If ABE has exempt entity members, see instructions	53		
54. Donation to Opportunity Scholarship Program	54		
55. Total tax plus donations. Add lines 53 and 54	55		
Payments and Other Credits			
56. Estimated tax payments. If made under other EINs, provide EINs, amounts, and rollforwards	56		
57. Tax paid by ABE on your behalf. See instructions	57		
58. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75	58		
59. Tax reimbursement incentive credit. Include certificate	59		
60. Total payments and other credits. Add lines 56 through 59	60		
Refund or Payment Due			
61. Tax due. If line 55 is more than line 60, subtract line 60 from line 55	61		
62. Penalty <input type="checkbox"/> _____ Interest from the due date <input type="checkbox"/> _____ Enter total	62		
63. Nonrefundable credit from a prior year return. See Form 44 instructions	63		
64. Total Due. Add lines 61 and 62, then subtract line 63	64		
65. Overpayment. If line 55 is less than line 60, subtract line 55 from line 60	65		
66. Refund <input type="checkbox"/> _____ Apply to 2025 <input type="checkbox"/> _____ See instructions.			
Amended Return Only. Complete this section to determine your tax due or refund.			
67. Total due (line 64) or overpayment (line 65) on this return	67		
68. Refund from original return plus additional refunds	68		
69. Tax paid with original return plus additional tax paid	69		
70. Amended tax due or refund. Add lines 67 and 68, then subtract line 69	70		

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

Sign Here	Signature of officer	Date	
	Title	Phone number	
Paid preparer's signature		Preparer's EIN, SSN, or PTIN	
Address		Phone number	



Instructions are for lines not fully explained on the form.

The partnership must provide each partner with an Idaho Form ID K-1. This form shows the partner's distributive share of Idaho additions, subtractions, and credit information. For partners who aren't individuals, the Form ID K-1 also provides apportionment factor information that's needed to complete their Idaho income tax return. Form ID K-1 also identifies the distributive share of gross income to help determine Idaho filing requirements of individual partners.

Include all Form ID K-1s and a complete copy of federal Form 1065, including all federal Schedule K-1s, with the Idaho Form 65.

Rounding

Round the amounts on the return to the nearest whole dollar. Round down if under 50 cents, round up if 50 cents or more.

Heading

File the 2024 return for calendar year 2024 or a fiscal year that begins in 2024. For a fiscal year, fill in the fiscal year beginning and ending dates at the top of the form.

Write your business name, address, and federal Employer Identification Number (EIN) in the spaces provided. Don't include the dash when entering your EIN. Also, provide your NAICS (North American Industry Classification System) code, listed as the business activity code on your federal return.

Amended Return

You can use this form as an original return or an amended return.

If you're filing this form as an amended return, check the amended return box at the top of the form. Enter the number from the following list that best describes your reason for amending.

1. Federal Audit
2. Federal Amended
3. Other – Include an explanation

Complete the entire form using the corrected amounts.

Questions 1-10

Mark the appropriate boxes and provide the requested information. Answer each question or the return is considered incomplete. Incomplete returns

delay processing. Unanswered questions in this section will be assumed to be a "no".

Question 1 Return Type. Check the appropriate box. A composite return is a single return filed by an entity on behalf of its eligible owners. An affected business entity is a partnership that elects to be taxed at the entity level. Include Form ABE, *Affected Business Entity Election*, with your return.

If the entity checks the ABE box and an authorized person signs the return, no election form is necessary. If the person who signs the return isn't authorized by the entity, the signatures of all members must be provided on Form ABE.

See additional information including Forms PTE-12 and PTE-01 on our *Pass-through Entity Guidance* page at tax.idaho.gov/pte.

Question 2 Federal Audit. Enter the most recent tax year covered if a federal audit was finalized during the tax year.

Question 3 Final Return. Check the box that explains the reason for the partnership's final return. Enter the date the partnership dissolved or withdrew from Idaho.

Question 4 Electrical or Telephone Utility. Check the "Yes" box if this return is for an electrical or telephone utility.

Question 5 Ownership Change. Check the "Yes" box if a partner's interest was terminated or if a new partner acquired an interest in the partnership.

Question 6 Total Qualified Investments. Enter the amount from Form 49 or Form 49ABE, line 3, columns a and b. This is the total qualified investments for the investment tax credit that the partnership acquired during the year.

Question 7 Broadband Equipment Investment Credit. Enter the amount from Form 68, line 2. This is the broadband equipment investment credit the partnership earned for the tax year.

Question 8 Credit for Idaho Research Activities. Enter the amount from Form 67, line 16. This is the credit for Idaho research activities the partnership earned for the tax year.

Question 10 Property Tax Exemption. Check the "Yes" box if you elected the property tax exemption on personal property that qualifies for the ITC. Include a copy of your Form 49E.

Income**Line 14 Portfolio Income**

Enter your net portfolio income or loss from Form 1065, Schedule K, lines 5, 6a, 7, 8, and 9a.

Line 15 Other Items

Enter your other items from Form 1065, Schedule K. Include any other income, guaranteed payments, loss or deductions (such as Section 179 or charitable contributions) required to be reported separately to partners from the federal Form 1065, Schedule K.

Additions**Line 17 Interest and Dividends not Taxable Under Internal Revenue Code (IRC)**

Enter the interest and dividends net of applicable amortization received or accrued from obligations of any state or political subdivision excluded from federal income under the provisions of the IRC. Include a schedule.

Line 18 State, Municipal, and Local Taxes

Enter the total of all state, municipal, and local taxes measured by net income paid or accrued during the tax year less any refunds included in federal income. Include a schedule of all taxes deducted on the federal return.

Line 19 Bonus Depreciation

If you claimed bonus depreciation for federal purposes for property acquired before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts
- If the federal depreciation (including gains and losses) is more than the Idaho depreciation (including gains and losses), include the difference as an addition on this line; otherwise, enter the difference on line 30

Don't enter any amounts for property acquired during 2008 and 2009.

Line 20 Other Additions

Enter any miscellaneous Idaho additions. If you have separately stated items that must be added back, include the amount. Include a schedule identifying each addition.

On this line, include any amounts excluded from taxable income for funds received according to the emergency rental assistance program established under Public Law 116-260 for COVID relief.

Subtractions**Line 22 Interest From Idaho Municipal Securities**

Enter interest income from securities issued by the state of Idaho and its political subdivisions, if included on line 17.

Line 23 Interest on U.S. Government Obligations

Idaho doesn't tax interest income from U.S. government obligations. Deduct any U.S. government interest included in portfolio income, line 14. Examples of U.S. government obligations include:

- Banks for Cooperatives
- Federal Farm Credit Banks
- Federal Financing Bank
- Federal Homeowners Loan Bank
- Federal Intermediate Credit Bank
- Federal Land Bank
- Guam
- Puerto Rico
- Student Loan Marketing Association
- Tennessee Valley Authority Bonds
- Territory of Alaska
- Territory of Hawaii
- Territory of Samoa
- U.S. Series EE and HH Bonds
- U.S. Treasury Bills and Notes
- Virgin Islands

Idaho taxes interest income received from the Federal National Mortgage Association (FNMA) and the Government National Mortgage Association (GNMA).

If you have interest income from a mutual fund that invests in both nonexempt securities and exempt U.S. government securities, you can deduct the portion of the interest earned that's attributable to direct U.S. government obligations. The mutual fund must identify the amount to be deductible.

Line 24 Interest Expense Offset

Complete the following computation to calculate the interest expense offset.

- 1a. Interest expense. Total interest expense deducted in determining federal income _____
- b. Interest expense disallowed under IRC Sections 265 and 291 _____
- c. Interest expense from a pass-through entity _____
- d. Intercompany interest expense _____
- e. Total interest expense. Add lines a through c and subtract line d _____
- 2. Total tax-exempt income (interest on qualifying obligations of the United States and the state of Idaho, its cities, and political subdivisions) _____
- 3. Total income. _____
- 4. Divide line 2 by line 3 _____ %
- 5. Multiply line 1e by line 4. Enter the amount on line 24 _____

Line 26 Technological Equipment Donation

Enter the lesser of cost or fair market value of technological equipment donated to one or more of the following Idaho educational institutions or libraries located in Idaho:

- Public or nonprofit private elementary or secondary school
- Public or nonprofit private college or university
- Public library or library district

Items that qualify for this deduction are limited to computers, computer software, and scientific equipment or apparatus manufactured within five years of the date of donation. The amount deducted can't reduce Idaho taxable income to less than zero. Any unused deduction can't be carried to another year.

Line 27 Allocated Income

Enter the amount of nonbusiness income. Include a schedule detailing the source of the income and explaining why the income was classified as nonbusiness.

Line 28 Nonbusiness Expense Offset

Add back expenses included in computing federal income related to the production of allocated nonbusiness income listed on line 27. Related expenses include interest on indebtedness incurred or continued to purchase or carry the assets that produce the nonbusiness interest and dividend

income. Prorate interest expense related to business and nonbusiness income. Complete the following computations to calculate the total amount of nonbusiness expense offset.

- 1. Expenses directly related to nonbusiness income _____
- 2a. Interest expense. Total interest expense deducted in determining federal income..... _____
- b. Interest expense disallowed under IRC Sections 265 and 291 _____
- c. Interest expense from a pass-through entity _____
- d. Subtotal. Add lines a through c _____
- e. Interest expense included in line 1 _____
- f. Interest expense on line 24 attributable to tax-exempt income _____
- g. Intercompany interest expense _____
- h. Total interest expense. Subtract lines e, f, and g from line d _____
- 3. Total nonbusiness income _____
- 4. Total income. _____
- 5. Divide line 3 by line 4 _____ %
- 6. Multiply line 2h by line 5. This is the interest expense prorated to nonbusiness income _____
- 7. Other indirect expenses related to both business and nonbusiness income _____
- 8. Multiply line 7 by line 5 _____
- 9. Add lines 1, 6, and 8. Enter amount on line 28 _____

Line 30 Bonus Depreciation

If you claimed federal bonus depreciation for property placed in service before 2008 or after 2009:

- Complete a separate federal Form 4562 or detailed computation for Idaho depreciation purposes as if the special depreciation allowance hadn't been claimed
- Compute the Idaho adjusted basis and any gains or losses from the sale or exchange of property using the Idaho depreciation amounts

- If the federal depreciation (including gains and losses) is less than the Idaho depreciation (including gains and losses), include the difference as a deduction on this line; otherwise, enter the difference on line 19

Don't enter any amounts for property acquired during 2008 and 2009.

Line 31 Other Subtractions

Enter any miscellaneous Idaho deductions. Include any deductions from separately-stated items you're required to report except for deductions not allowed to partnerships when paying the tax for partners. Include a schedule identifying each deduction.

On this line, include any amounts included in taxable income for funds received or loans forgiven according to Public Laws 116-136, 116-139, and 116-142 for COVID relief.

For nonresident individual owners, enter the amount of guaranteed payments that aren't subject to the Idaho apportionment factor. For details about reporting guaranteed payments, see our *Guaranteed Payments* page at tax.idaho.gov.

Line 35 Apportionment Factor

Enter 100% if all the activity is in Idaho. Enter the apportionment factor from Form 42, Part I, line 21 if the partnership has multistate/multinational operations. Include Form 42.

Line 36 Net Business Income Apportioned to Idaho

Multiply line 34 by the percent on line 35. Enter the amount and complete the rest of the lines in this section using information from Form PTE-12.

If the amounts on lines 36 and 37 are being distributed to partners and will be reported on a return other than a composite or ABE return, do not complete lines 38 through 42.

Line 37 Income Allocated to Idaho

Enter the amount of nonbusiness income allocated to Idaho minus the nonbusiness expense offset from line 28 that applies to this income. Include a schedule detailing the source of the income allocated to Idaho.

For nonresident individual owners, enter the amount of guaranteed payments sourced as compensation for services performed in Idaho. This amount shouldn't exceed the amount of guaranteed payments included on line 31.

Line 38 Affected Business Entity (ABE) Idaho Net Operating Loss (NOL) Carryover

Enter the total Idaho NOL carryover amount for the ABE. Include Form 56 or a schedule showing the application of the loss.

If the partnership isn't making the ABE election, don't enter anything on this line. Any unused NOL flows through to the partners.

Line 40 Income Reported on Entity's Composite Return from Form PTE-12

Enter the total composite income reported on Form PTE-12 for all nonresident individual owners. This amount should be the total Idaho distributable income for all shareholders on Form PTE-12 with filing code "C".

Line 41 ABE Income

Check the box if the ABE has any exempt entity members and subtract their share of Idaho income from the total affected business income reported on lines 36 and 37 minus line 38. Enter the difference on this line. An exempt entity means an entity that's a member of the ABE and is exempt from income tax under Idaho Code.

Credits

Except for the Tax Reimbursement Incentive credit, credits earned by the partnership pass through to each partner based on that partner's distributive share of partnership profits. When a partnership has a fiscal year end other than that of the partner, the credit passes through in the same period that the partner reports the partnership income or loss for federal tax purposes.

The partnership must provide each partner with an Idaho Form ID K-1. This form shows the partner's distributive share of credits earned, credits subject to recapture, and contribution information needed to calculate certain credits. Each partner uses this information to determine the amount of Idaho credit allowed, recapture required, and credit carryovers that exist on the partner's Idaho income tax return. Credits reported by each partner are subject to the limitations applicable to that partner. Include copies of Form ID K-1 with your return for the year when the credit is earned.

If an individual partner's share of income is taxed on the partnership's return, the tax can be offset by that partner's distributive share of credits. Credits applied to this tax are computed based on the credit

limitations applicable to partnerships. For example, if a partnership pays the tax for three individual partners, the amount of credit for contributions to educational institutions is the lesser of the following amounts:

- 50% of the three partners' share of the amount donated
- 50% of the tax computed for the three partners, or
- \$500

Credits allowed to a partner that aren't used to offset that partner's tax can't be used to offset the tax computed for other partners. The broadband equipment investment credit can be transferred to another taxpayer rather than used by the partner who earns the credit.

To claim a credit you acquired through a transfer, include a copy of Form 70, *Idaho Statement of Credit Transfer*, with each return you're claiming transferred credit on.

Line 43 Credit for Contributions to Idaho Educational Entities

Donations made by a partnership to a qualified educational entity can qualify for a tax credit. Donations of goods or services don't qualify.

Composite Return

If the partnership pays the tax for one or more nonresident individual partners, determine each partner's distributive share of the following amounts and enter the total of these amounts on this line.

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on line 42, or
- \$500

Don't enter the total credit earned by the partnership if the partnership isn't paying the tax for all the partners.

ABE Return

The credit is limited to the smallest of:

- One-half of the amount donated
- 50% of the tax on line 42, or
- \$500

Enter the total credit earned by ABE.

A qualified educational entity includes:

- A nonprofit corporation, fund, foundation, research park, trust, or association organized and operated exclusively for the benefit of Idaho colleges and universities

- A nonprofit, private, or public Idaho school (elementary, secondary, or higher education) or its foundation
- Idaho education public broadcast system foundations
- The Idaho State Historical Society or its foundation
- An Idaho public library or its foundation
- An Idaho library district or its foundation
- An Idaho public or private nonprofit museum
- The Idaho Commission for Libraries
- Idaho Commission on Hispanic Affairs
- Idaho Commission for the Blind and Visually Impaired
- Idaho Council on Developmental Disabilities
- Idaho State Independent Living Council
- Idaho STEM Action Center
- Idaho Council for the Deaf and Hard of Hearing
- Medical residency programs or support organizations devoted to training residents in Idaho

Line 44 Credit for Contributions to Idaho Youth and Rehabilitation Facilities

A partnership can claim this credit if it donated cash or goods to the following:

- Qualified center for independent living
- Youth or rehabilitation facility or its foundation, or
- Nonprofit substance abuse center licensed by the Idaho Department of Health and Welfare

Composite Return

If the partnership is paying the tax for one or more partners, determine each partner's distributive share of the following amounts and enter the total of these amounts on this line.

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on line 42
- \$100, or
- The tax on line 42 minus the amounts on line 43 and Form 44, Part I, line 1

Don't enter the total credit earned by the partnership if the partnership isn't paying the tax for all partners.

ABE Return

The credit is limited to the smallest of:

- One-half of the amount donated
- 20% of the tax on line 42
- \$100, or
- The tax on line 42 minus the amounts on line 43 and Form 44, Part I, line 1

The qualified youth or rehabilitation facilities and their foundations are:

- Anchor House
- The Arc, Inc., Boise
- The Children's Home Society of Idaho, Inc., Boise
- The Children's Village, Inc., Coeur d'Alene
- Dawn Enterprises, Inc., Blackfoot
- Development Workshop, Inc., Idaho Falls
- Gem Youth Services, Emmett
- Hope House, Inc., Nampa
- Idaho Drug Free Youth, Inc., Coeur d'Alene
- Idaho Elks Rehabilitation Hospital, Inc., Boise
- Idaho Youth Ranch
- Kinderhaven, Sandpoint
- Learning Lab, Inc., Boise
- Magic Valley Rehabilitation Services, Inc., Twin Falls
- New Day Products, Inc., Pocatello
- Northwest (North Idaho) Children's Home
- Opportunities Unlimited, Inc., Lewiston
- Panhandle Special Needs, Inc., Sandpoint
- Project P.A.T.C.H. (Planned Assistance for Troubled Children)
- Shepherd's Home, Inc., McCall
- Transitional Employment Services for the Handicapped, Coeur d'Alene
- Walker Center, Gooding
- Winchester Occupational Workshop, Winchester
- Witco, Inc., Caldwell
- Women's and Children's Alliance

The following are the qualified centers for independent living:

- Disability Action Center Northwest, Moscow and Coeur d'Alene
- Living Independence Network Corporation, Boise and Twin Falls
- Living Independently For Everyone, Inc., Blackfoot, Idaho Falls, and Pocatello

Line 45 Total Business Income Tax Credits**Composite Return**

If the partnership pays the tax for one or more nonresident individual partners, determine each partner's distributive share of the total business income tax credits allowed from Form 44, Part I, line 10 and enter the total of these amounts here. Don't enter the total credit earned by the partnership if the partnership isn't paying the tax for all partners. Include Form 44.

ABE Return

Enter the total credits earned by the ABE.

Line 46 Total Credits

If the ABE has any exempt entity members, subtract their share of Idaho credits from the total ABE credits reported on lines 43 through 45. Enter the difference on this line.

Other Taxes**Line 48 Permanent Building Fund (PBF) Tax**

Partnerships that report income on line 40 must pay the \$10 PBF tax for each nonresident individual partner included in the partnership's composite return.

A partnership with all resident partners doesn't pay the PBF.

A partnership electing to be an ABE must pay the PBF tax for each partner that is an Idaho nonresident.

Line 49 Total Tax From Recapture of Income Tax Credits**Composite Return**

If the partnership pays the tax for one or more partners, include on this line those partners' distributive share of the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

ABE Return

Enter the total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44.

Line 50 Fuels Use Tax Due

If you buy gasoline, aircraft fuel, or special fuels (diesel, propane, or natural gas) without paying the fuels tax and later use this fuel in licensed vehicles or aircraft, you owe fuels tax. Add the amounts on Form 75, Section IV, lines 3 and 4, and enter the total here. Include Form 75.

Line 51 Sales/Use Tax Due

If you purchased an item from an out-of-state seller (including internet, catalog, radio, and TV purchases) and the seller didn't collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. Multiply the total amount of those purchases by 6% (.06).

If you computed use tax on Form 75, Section IV, line 5, add it to the use tax on other purchases and enter the total here.

If you have an Idaho sales or use tax account, don't enter your sales or use tax on this line. Instead, continue to report the tax on these purchases on your sales and use tax returns.

Line 52 Tax From Recapture of Qualified Investment Exemption (QIE)

If you've claimed the QIE for property tax on property that no longer qualifies before the end of the five-year recapture period, you must recapture part or all of the property tax benefit. Enter the amount from Form 49ER, Part III, line 18. Include Form 49ER.

Line 53 Total Tax

If the ABE has any exempt entity members, subtract their share of Idaho total tax from recapture of income tax credits from the total ABE tax from recapture of income tax credits reported on line 49. Enter the difference plus the amounts on lines 47, 48, 50, 51 and 52 on this line.

Line 54 Donation to Opportunity Scholarship Program

You can make a voluntary donation to the Idaho Opportunity Scholarship Program. The amount designated will either reduce your refund or increase your tax due. Your choice to donate can't be changed; you can't get a refund later.

Contributions help provide need-based scholarship funds to Idaho high school graduates who attend approved higher education institutions in Idaho. For more information about the Idaho Opportunity Scholarship Program, visit boardofed.idaho.gov/scholarships/Idaho-opportunity-scholarship.

Payments and Other Credits**Line 56 Estimated Tax Payments**

Enter the total amount of payments made and the amount applied from your 2023 return.

Rollforwards are refund amounts from the prior year that are rolled forward to the taxpayer's current year account rather than being refunded.

Line 57 Tax Paid by ABE on Your Behalf

If the partnership is a member in an ABE, enter the amount of tax paid by the ABE (upper entity) on this partnership's behalf. Include a copy of Form ID K-1s with your return.

Line 58 Special Fuels and Gasoline Tax Refund

The special fuels (diesel, propane or natural gas) tax refund is available to those who use the fuel for heating or in off-highway equipment and have paid the tax on the special fuels purchased. Enter the amount from Form 75, Section IV, line 2. Include Form 75.

The gasoline tax refund is available to those who buy and use gasoline in off-highway equipment or auxiliary engines. Enter the amount from Form 75, Section IV, line 1. Include Form 75.

Line 59 Tax Reimbursement Incentive Credit

Enter the total credit allowed from the *Idaho Reimbursement Incentive Certificate*. Include a copy of the certificate with the return.

Refund or Payment Due**Line 62 Penalty and Interest**

Penalty: Idaho law provides penalties for not filing tax returns by the due date, not paying tax due on time, and not prepaying enough on extension returns. For more information or to calculate a penalty, see our *Penalties and Interest* page at tax.idaho.gov/penalties.

Interest: Interest is charged from the due date until paid. The rate for 2025 is 6%.

Line 63 Nonrefundable Credit From a Prior Year Return

If you were denied a refund from an overpayment of tax on a prior year return because of the three-year statute of limitations, you may be eligible to take a credit for the amount. See Idaho Form 44 for calculation of your credit and include it with your return.

Line 66 Refund/Apply to 2025

Refund

Enter the amount of your overpayment from line 65 that you want refunded to you. Refunds of less than \$1 won't be issued. You have three years from the return's due date (not including extensions) to claim a refund. Refunds will be reduced by unpaid Idaho tax liabilities and can be applied to unpaid liabilities owed to other agencies.

The agency or party seizing the refund must send you notice of the action. Questions about a refund seizure should be directed to the agency or party that initiated the claim for seizure.

Apply to 2025

If you're filing an original return, subtract the amount you want to refund from line 65. Any difference will be applied to your 2025 tax and won't be refunded.

Amended Return Only

Complete lines 67 through 70 only if you're filing this return as an amended return.

Line 67 Total Due or Overpayment on This Return

If the total due shown on line 64 is greater than zero, enter it as a positive amount here.

If line 64 is zero, enter the amount of overpayment from line 65 here as a negative amount.

Line 68 Refund from Original Return Plus Additional Refunds

Enter the total refund amount from previous returns for this tax year here as a positive amount.

Line 69 Tax Paid With Original Return Plus Additional Tax Paid

Enter the total due paid from previous returns for this tax year here as a positive amount. (Don't include penalty, interest, Form 51 payments, withholding, or unpaid tax.)

Line 70 Amended Tax Due or Refund

Add lines 67 and 68, then subtract line 69. A positive amount is your amended tax due. A negative amount is your amended refund.

Signature

An authorized individual must sign the return on behalf of the partnership.

Tax Preparer

Check this box if you paid a tax preparer to complete your return and you're authorizing the Tax Commission to discuss your return with the paid preparer identified on your return.

You're also authorizing the paid preparer to:

- Give the Tax Commission any information that's missing from your return, and
- Call the Tax Commission for information about the processing of your return or the status of your refund or payments

You're not authorizing the paid preparer to receive any refund check, bind you to anything including any additional tax liability, or otherwise represent you before the Tax Commission. This authorization is valid for up to 180 days from the date the Tax Commission receives the return. If you want the Tax Commission to contact you instead of your preparer, leave the box blank.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
 Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact