

<b>Amended Return?</b> Check the box. <input type="checkbox"/> See page 1 of the instructions for reasons to amend, and enter the number that applies.		For calendar year 2025 or fiscal year beginning <b>25</b> ending			Mo Day Year Mo Day Year			State use only
Business name		<input type="checkbox"/> State use only 			Federal Employer Identification Number (EIN)			
Current business mailing address								NAICS Code
City		State	ZIP Code	Foreign country (if not U.S.)				
1. Check the return type <input type="checkbox"/> Regular <input type="checkbox"/> Composite <input type="checkbox"/> Affected business entity 2. If a federal audit was finalized this year, enter the latest year audited ..... 3. Is this a final return? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, check the proper box below and enter the date the event occurred <input type="checkbox"/> Withdrawn from Idaho <input type="checkbox"/> Dissolved								
4. Is this an electrical or telephone utility? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the ownership change during the year? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No 6. Enter the amount of total qualified investments for investment tax credit acquired during this tax year ..... 7. Enter the amount of broadband equipment investment credit earned this tax year ..... 8. Enter the amount of credit for Idaho research activities earned this tax year ..... 9. Reserved ..... 10. Did you claim the property tax exemption for investment tax credit property acquired this tax year? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No								

**Don't Staple** **Income**

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.



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 .....			
42. Idaho income tax. 5.3% of either line 40 or 41 .....	42		
<b>Credits</b>			
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		
<b>Other Taxes</b>			
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		
<b>51. Sales/use tax due on untaxed purchases (online, mail order, and other)</b> .....	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		
<b>Payments and Other Credits</b>			
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		

**Continue to page 3.**



**Refund or Payment Due**

61. Tax due. If line 55 is more than line 60, subtract line 60 from line 55 .....	<input type="checkbox"/>	61
62. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total .....	<input type="checkbox"/>	62
63. Nonrefundable credit from a prior year return. See Form 44 instructions .....	<input type="checkbox"/>	63
64. <b>Total Due.</b> Add lines 61 and 62, then subtract line 63 .....	<input type="checkbox"/>	64
65. Overpayment. If line 55 is less than line 60, subtract line 55 from line 60 .....	<input type="checkbox"/>	65
66. <b>Refund</b> <input type="checkbox"/> <b>Apply to 2026</b> <input type="checkbox"/> See instructions.	<input type="checkbox"/>	

**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 .....	<input type="checkbox"/>	67
68. Refund from original return plus additional refunds .....	<input type="checkbox"/>	68
69. Tax paid with original return plus additional tax paid .....	<input type="checkbox"/>	69
70. Amended tax due or refund. Add lines 67 and 68, then subtract line 69 .....	<input type="checkbox"/>	70

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete.  
See Instructions.

Signature of officer	Title	Officer's phone number
<b>Sign Here</b> <input type="checkbox"/> Paid preparer's signature	Preparer's EIN, SSN, PTIN	Date
Preparer's address	State      ZIP Code	Preparer's phone number

▪ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified above.

**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 return.**



Instructions are for lines not fully explained on the form.

The partnership must provide each partner with an Idaho Form ID K-1 — *Schedule Partner's, Shareholder's, or Beneficiary's Share of Idaho Adjustments, Credits, etc.* 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 2025 return for calendar year 2025 or a fiscal year that begins in 2025. 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 considered 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. You don't need to include Form ABE if you check the ABE box on your return, and an authorized person signs the return. If the entity didn't authorize the person who signed the return, all members must sign Form ABE.

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

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](http://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, *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](http://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 2024 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](http://tax.idaho.gov/penalties).

**Interest:** Interest is charged from the due date until paid. The rate for 2026 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 2026

##### 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 2026

If you're filing an original return, subtract the amount you want to refund from line 65. Any difference will be applied to your 2026 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](http://tax.idaho.gov/contact)