

For tax year beginning 

Mo	Day	Year
		<b>22</b>

 ending 

Mo	Day	Year

 Final K-1  Amended K-1

**Part I — Pass-through Entity (PTE) Information**

Partnership  S Corporation  Estate  Resident Trust  Nonresident Trust  Qualified Investment Partnership

PTE EIN	PTE name		
PTE current address	City	State	ZIP code

**Part II — Owner Information**

General Partner  Limited Partner  Shareholder  Beneficiary  Other LLC Member  Disregarded Entity

Owner's SSN/EIN	Owner's name		
Owner's current address	City	State	ZIP code

PTE filing code:  Nonresident Owner Agreement (A)  Composite (C)  Affected Business Entity (E)  
 Not Required (N)  Idaho Resident Individual (R)  Pass-through Withholding (W)

**Owners should refer to the ID K-1 instructions to determine if they have an Idaho filing requirement.**

Beneficiary's percentage of distributive share \_\_\_\_\_ %

Owner's share of profit and loss/stock ownership: Beginning \_\_\_\_\_ % Ending \_\_\_\_\_ %

**Part III — Pass-through Owner's Share of Idaho Apportionment Factor Items**

Partnerships and Corporations

		Total	Idaho
1. Real and tangible personal property: Beginning .....	1		
2. Real and tangible personal property: Ending .....	2		
3. Capitalized rent expense .....	3		
4. Sales .....	4		
5. Payroll .....	5		
6. Idaho apportionment factor .....	6		%

**Part IV — Idaho Distributable Income**

**Federal Income**

		Column A Federal	Column B Idaho Apportioned
7. Ordinary income (loss) .....	7		
8. Net rental real estate income (loss) .....	8		
9. Interest income .....	9		
10. Ordinary dividends .....	10		
11. Royalties .....	11		
12. Net short-term capital gain (loss) .....	12		
13. Net long-term capital gain (loss). Include 1231 gain .....	13		
14. Other income (loss). Include schedule .....	14		
15. Section 179 deduction .....	15		
16. Guaranteed payments subject to Idaho apportionment factor ..	16		
17. Charitable contributions .....	17		
18. Trust/Estate income .....	18		
19. <b>Subtotal, federal income</b> .....	19		



<b>Part VII — Pass-through Idaho Credits Calculated by Entity</b> <i>(See Part XI if filing as an ABE)</i>		Idaho Amount
43. Credit for production equipment using post-consumer waste .....	43	
44. Promoter-sponsored event credit .....	44	
45. Credit for Idaho research activities .....	45	
46. Broadband equipment investment credit .....	46	
47. Idaho small employer investment tax credit .....	47	
48. Idaho small employer real property improvement tax credit .....	48	
49. Idaho small employer new jobs credit .....	49	
50. Credit for employer contributions to employee's Idaho college savings account .....	50	
51. Recapture of broadband equipment investment credit .....	51	
52. Recapture of Idaho small employer investment tax credit .....	52	
53. Recapture of Idaho small employer real property improvement credit .....	53	
54. Recapture of Idaho small employer new jobs credit .....	54	
<b>Part VIII — Informational Items for Idaho Credits</b> <i>(See Part XI if filing as an ABE)</i>		Idaho Amount
55. Share of eligible contributions to Idaho educational entities .....	55	
56. Share of eligible contributions to Idaho youth and rehabilitation facilities .....	56	
<b>Part IX — Information for Credit for Income Tax Paid to Other States</b>		Total Amount
State abbreviations for credit for income tax paid to other states _____		
57. Share of owner's adjusted income in other states .....	57	
58. Share of taxes paid on the owner's behalf to other states .....	58	
<b>Part X — Information for Investment Tax Credit</b> <i>(See Part XI if filing as an ABE)</i>		Total Amount
59. Share of owner's qualifying new investments for Idaho investment tax credit .....	59	
60. Share of owner's qualifying used investments for Idaho investment tax credit .....	60	
61. Share of owner's Idaho investment tax recapture .....	61	
<b>Part XI — Pass-through Idaho Credits – Affected Business Entity (ABE)</b>		Idaho Amount
62. <b>Tax paid by affected business entity</b> .....	62	
63. Credit for contributions to Idaho educational entities .....	63	
64. Idaho investment tax credit .....	64	
65. Credit for contributions to Idaho youth and rehabilitation facilities .....	65	
66. Credit for production equipment using post-consumer waste .....	66	
67. Promoter-sponsored event credit .....	67	

68. Credit for Idaho research activities .....	68	
69. Broadband equipment investment credit .....	69	
70. Idaho small employer investment tax credit .....	70	
71. Idaho small employer real property improvement tax credit .....	71	
72. Idaho small employer new jobs credit .....	72	
73. Credit for employer contributions to employee's Idaho college savings account .....	73	
74. Recapture of Idaho investment tax credit .....	74	
75. Recapture of broadband equipment investment credit .....	75	
76. Recapture of Idaho small employer investment tax credit .....	76	
77. Recapture of Idaho small employer real property improvement credit .....	77	
78. Recapture of Idaho small employer new jobs credit .....	78	

**Part XII — Supplemental Information**

**General Instructions**

Idaho Form ID K-1 provides pass-through entity owners with the information needed to complete their Idaho income tax returns.

Idaho Form ID K-1 contains Idaho-specific information not found on the federal Schedule K-1 including Idaho adjustments, allocation, and apportionment amounts, credits, and recapture amounts.

An entity must provide a copy of this form to each of its owners.

**Qualified Investment Partnerships**

A qualified investment partnership:

- Is an entity classified as a partnership for federal income tax purposes
- Isn’t publicly traded as a corporation, and
- Has at least 90% of its gross income from investments that Idaho wouldn’t tax if received directly by a nonresident individual

Nonresident individuals who own an interest in a qualified investment partnership are taxed on their share of the entity’s noninvestment income from an Idaho source. Nonresident individuals aren’t taxed on their share of the entity’s investment income. An entity must include supplemental information on Part XII stating that the entity is a qualified investment partnership and that a nonresident isn’t taxed on certain income.

**Specific Instructions**

File the 2022 form for calendar year 2022 or a fiscal year that begins in 2022. If the entity’s tax year is a fiscal year, fill in the tax year space at the top of the form.

If this is the last year the entity is filing an Idaho income tax return or if the entity is filing an amended Idaho return, check the applicable box at the top of the form.

**Part I — Pass-through Entity Information**

Enter your federal Employer Identification Number (EIN), business name, and mailing address in the spaces provided.

Check the appropriate boxes to identify the entity.

**Part II — Owner Information**

**Owner’s member type.** Check the appropriate box to show if this owner is a general partner, limited partner, shareholder, beneficiary, other LLC member, or disregarded entity.

Enter the owner’s Social Security number or EIN, name, and mailing address in the spaces provided.

**PTE filing code.** Check the appropriate box for your reporting requirements for this owner.

- If you have a Form PTE-NROA from the owner, check the Nonresident Owner Agreement box
- If the owner is part of your composite return, check the Composite box
- If the owner is part of your affected business entity return, check the Affected Business Entity box
- If you weren’t required to withhold on this owner, check the Not Required box
- If the owner is an Idaho resident or part-year resident, check the Idaho Resident Individual box
- If you paid Idaho withholding on Form PTE-01 on behalf of the owner, check the Pass-through Withholding box

For more information on these requirements, see Form PTE-12 instructions.

**Beneficiary’s percentage of distributive share.** Enter the beneficiary’s percentage of distributive share as shown on the owner’s federal Schedule 1041 K-1.

**Owner’s share of profit and loss/stock ownership.** Enter the partner’s beginning and ending share of profit and loss shown on the partner’s federal Schedule 1065 K-1 or the shareholder’s stock ownership as shown on the shareholder’s federal Schedule 1120S K-1.

**Part III — Pass-through Owner’s Share of Idaho Apportionment Factor Items**

Complete this section if you’re an S corporation, a partnership, or are taxed as a partnership.

**Lines 1 through 5.** Complete for owners who are partnerships or corporations. If the partnership or corporation has a 100% Idaho apportionment factor, skip lines 1 through 5. Skip for all other owners.

Enter the owner's share of total and Idaho property, payroll, and sales (net of intercompany eliminations) from Idaho Form 42 in the spaces provided. Complete these lines even if you use single sales factor.

**Line 6.** Enter your Idaho apportionment factor. If all business was transacted in Idaho, enter 100%. Otherwise, enter the amount from your Idaho Form 42, Part I, line 21.

## Part IV — Idaho Distributable Income

### What does Column A represent?

Column A represents the owner's specific share of the entity's income, modifications, and credits.

### What does Column B represent?

Column B represents the portion of Column A that's allocated or apportioned to Idaho.

### For S Corporations and Partnerships:

#### Idaho Resident and Part-year Resident Owners

Complete lines 7-17 and line 19 of Columns A and B. These are the amounts from the federal Schedule K-1. For lines 20-28, Column B equals Column A.

#### Nonresident Owners

Complete lines 7-17 and line 19 of Columns A and B.

**Column A:** Enter the owner's share of amounts from the federal K-1.

**Column B:** Multiply Column A by the Idaho apportionment factor (Part III, line 6), and enter amount here.

### Line 16. Complete if you're a partnership.

Enter the amount of guaranteed payments included in apportionable income (income assigned among states using a formula).

Enter the amount of guaranteed payments in excess of the amount sourced as compensation for services.

For example, a Utah partner receives a guaranteed payment of \$300,000 in 2022 for services performed in Utah. The first \$290,790\* is sourced as compensation to Utah and is reported on Line 31 Column A. The remaining \$9,210 is sourced to Idaho and is entered here.

See Guaranteed Payments Guidance at [tax.idaho.gov/pte](http://tax.idaho.gov/pte).

\*Amount changes every year.

### Line 18

If the beneficiary is an Idaho nonresident, only enter the nonresident beneficiary's share of the Idaho-source income distributed from Form 66, line 5. Some sources of income may not be Idaho-source income to a nonresident beneficiary.

**Column B:** Complete if you're a trust or estate. Enter the beneficiary's share of Idaho distributed income from Form 66, line 5.

## Idaho Additions

### Line 20

**Column A:** Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 20
- Form 65, line 18

### Column B:

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage

### Line 21

**Column A:** Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 19
- Form 65, line 17
- Form 66, Schedule A, line 8, Column A

### Column B:

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 8, Column B

### Line 22

**Column A:** Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 21
- Form 65, line 19
- Form 66, Schedule A, line 9, Column A

### Column B:

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage

- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 9, Column B and include a schedule

**Line 23**

**Column A:** Multiply the amount from the following by the owner's percentage of ownership.

- Idaho Form 41S, line 22
- Form 65, line 20
- Form 66, Schedule A, line 10, Column A

**Column B:**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 10, Column B and include a schedule

**Idaho Subtractions****Line 24**

**Column A:** Multiply the amount from Idaho Form 41S, line 24 less amount allocable on line 26, or Form 65, line 22 less amount allocable on line 24 by the owner's percentage of ownership.

- Trusts and estates:
  - Enter the owner's share of the amount from Form 66, Schedule A, line 12, Column A

**Column B:**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 12, Column B

**Line 25**

**Column A:** Multiply the amount from Idaho Form 41S, line 25 less amount allocable on line 26, or Form 65, line 23 less amount allocable on line 24 by the owner's percentage of ownership.

- Trusts and estates:
  - Enter the owner's share of the amount from Form 66, Schedule A, line 12, Column A

**Column B:**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 12, Column B

**Line 26**

**Column A:** Multiply the amount from Idaho Form 41S, line 28 or Form 65, line 26 by the owner's percentage of ownership.

- Trusts and estates:
  - Enter the owner's share of the amount from Form 66, Schedule A, line 14, Column A

**Column B:**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of the Idaho technological equipment donation included in Form 66, Schedule A, line 14, Column B

**Line 27**

**Column A:** Multiply the amount from Idaho Form 41S, line 32, or Form 65, line 30 by the owner's percentage of ownership.

- Trusts and estates:
  - Enter the owner's share of the amount from Form 66, Schedule A, line 13, Column A

**Column B**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 13, Column B

**Line 28**

**Column A:** Multiply the amount from Idaho Form 41S, line 33 or Form 65, line 31 (include a schedule) by the owner's percentage of ownership.

- Trusts and estates:
  - Enter the owner's share of Form 66, Schedule A, line 14, Column A

**Column B:**

- S corporations or partnerships:
  - Multiply Column A by the Idaho apportionment percentage
- Trusts and estates:
  - Include the owner's share of Form 66, Schedule A, line 14, Column B

**Line 29**

Add lines 19 and 20 through 23, and then subtract lines 24 through 28.

**Allocated Income**

Allocated income is income that's assigned to one specific state. Report the allocated portion of a guaranteed payment here.

**Line 30. Complete if you're a partnership**

**Column B:** Enter the amount of guaranteed payments sourced to Idaho.

**Line 31. Complete if you're a partnership.**

**Column A.** Enter the amount of guaranteed payments sourced as compensation to a state other than Idaho.

For example, a Utah partner receives a guaranteed payment of \$300,000 in 2020 for services performed in Utah. The first \$274,360\* is sourced as compensation to Utah and is reported here.

See Guaranteed Payments Guidance at [tax.idaho.gov/pte](http://tax.idaho.gov/pte).

\*Amount changes every year.

**Line 32.** Enter all other allocated income. Include a schedule listing the source of the income.

**Line 34**

**Column B:** Add Column B, line 29 plus Column B, line 33. This amount ties to Form PTE-12, Column (b) for this owner.

**Part V — Composite Filing and Pass-through Withholding**

**Line 35.** Enter amount from Form PTE-12, column (b) for this owner.

**Line 36.** Multiply line 35 by 6%.

**Line 37.** Enter amount from Form 44 for this owner.

**Line 38.** Enter the amount from Form PTE-12, column (c) for this owner.

**Line 39.** Enter the amount from Form PTE-12, column (d) for this owner. This amount matches the PTE-01 amount for this owner.

**Part VI — Pass-through Informational Items**

**Line 41.** For owners other than C corporations, enter the owner's distributive share of gain or loss from the sale of Idaho qualified property. If the owner is a C corporation, leave this line blank. Use this line to identify the property sold, date acquired, date sold, and distributive share of gain or loss.

**Line 42.** Enter the amounts from federal Form 1120S, line 6 or federal Form 1065, line 8 multiplied by the owner's percentage of ownership.

**Part VII — Pass-through Idaho Credits Calculated by Entity**

(See Part XI if filing as an ABE)

Multiply the pass-through Idaho credits by the owner's percentage of ownership.

**Part VIII — Informational Items for Idaho Credits**

(See Part XI if filing as an ABE)

**Line 55.** Enter the owner's distributive share of the total amount of qualifying contributions to Idaho educational entities.

**Line 56.** Enter the owner's distributive share of the total amount of qualifying contributions to Idaho youth and rehabilitation facilities.

**Part IX — Information for Credit for Income Tax Paid to Other States**

Enter the two letter state abbreviation for the state that also taxed the income.

**Line 57.** Enter the owner's share of the adjusted income reported to the other state.

**Line 58.** Enter the owner's share of taxes paid to the other state by the entity.



**Part X — Information for Investment Tax Credit**

(See Part XI if filing as an ABE)

**Line 59.** Enter the owner's share of the qualifying new investments for the Idaho investment tax credit.

**Line 60.** Enter the owner's share of qualifying used investments for the Idaho investment tax credit.

**Line 61.** Enter the owner's share of the Idaho investment tax recapture.

**Part XI — Pass-through Idaho Credits – Affected Business Entity (ABE)**

Multiply the entity's pass-through Idaho credits by the member's percentage of ownership.

**Line 62.** Enter the amount from Form PTE-12, column (e) for this owner.

**Part XII — Supplemental Information**

List any supplemental information required by the owner to complete the Idaho return. If there isn't enough space provided, include additional pages as needed.

**Instructions for Individual Owners**

Use the information provided below to complete your Idaho return if you're required to file.

**Idaho Filing Requirements**

- **Individuals** – Idaho source gross income of more than \$2,500. See individual instructions for more information.
- **S Corporation and Partnership** – Transacting business in Idaho.
- **Estate** – Gross income of \$600 or more.
- **Trust** – Gross income of \$100 or more.

**Idaho Residents**

You pay tax on all of your income from the entity even if the entity apportions the income between Idaho and other states.

**Part-year Residents**

You earn income from the entity proportionately during the tax year.

For the portion of the year you were a nonresident:

- Use the Idaho apportionment factor to determine the amount of Idaho source income

For the portion of the year you were an Idaho resident:

- Report all income and deductions

**Nonresident**

Use the Idaho apportionment factor to determine the amount of Idaho source income from the entity.

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)