

# Instructions for Idaho Form PTE-01

## GENERAL INFORMATION

A pass-through entity (entity) as defined in Idaho Code section 63-3006C includes a partnership, limited liability company taxed as a partnership, an S corporation, or a trust or estate.

An entity transacting business in Idaho must withhold income tax for nonresident individual owners who:

- have distributable income of \$1,000 or more for the tax year,
- aren't included in a composite return, or
- haven't filed an Idaho Nonresident Owner Agreement

Send payment with completed Form(s) PTE-01 for the above individuals. Don't send payment with the entity return.

Don't withhold income tax for any owners who aren't natural persons, including corporations, partnerships, trusts, and estates. These entities must report the income on their Idaho return.

## PTE-01 TAX PAYMENT INSTRUCTIONS (WITHHOLDING)

Calculate the amount of income tax to be paid to the Idaho State Tax Commission by multiplying the owner's share of Idaho-source distributive income, including guaranteed payments reportable to Idaho as Idaho taxable income, by 7.4% (the highest individual tax rate).

Complete Form PTE-01 with the owner's name as it will be shown on the owner's individual income tax return.

In the Amount paid box, enter the amount of income tax withheld on the owner's Idaho source income. Enter the owner's name, address, and Social Security number in the spaces provided.

## PAYMENT OPTIONS

To pay electronically, visit our website at [tax.idaho.gov](http://tax.idaho.gov) or call (800) 972-7660 toll free or (208) 334-7660 in the Boise area. You can pay electronically using EFT, ACH Debit, ACH Credit, credit/debit cards, or e-checks. If you're making a payment of **\$100,000 or more**, you must use ACH Debit or ACH Credit.

You can send a single payment for a maximum of 250 PTE-01 vouchers. For example, if you're making withholding payments for 300 individual partners, you would send two checks: one with 250 PTE-01 vouchers and a second check with the remaining 50 PTE-01 vouchers.

The total amount of income tax required to be withheld must be paid in full. If payment isn't postmarked or electronically submitted on or before April 18, 2016, the amount due is subject to penalty and interest.

**Return the form below with your payment.**

CUT HERE

Mail to: Idaho State Tax Commission  
PO Box 83784  
Boise ID 83707-3784

**F O PTE-01**  
R EFO00238  
M 05-12-15

## Idaho Income Tax Withheld For An Individual Nonresident Owner Of A Pass-through Entity

This payment is for tax year: <b>20</b> ____		Tax Code <b>01</b>	Tran Code <b>12</b>	Amount paid <b>\$</b>	<b>00</b>
Owner's first name and initial		Last name		Owner's Social Security number	
Current mailing address (number, street, and apartment number)			City, State, and ZIP Code		
PTE business name		Federal employer identification number (EIN)		PTE email address	