

Form PTE-01 — Instructions Income Tax Withheld for a Nonresident Individual Owner of a Pass-through Entity

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, a trust, or an 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
- Haven't filed an Idaho Nonresident Owner Agreement or
- Aren't a corporation, partnership, trust, or an estate

Send payment with completed Forms PTE-01 for the above individuals. Don't send payment with the entity return.

PTE-01 Tax Payment Instructions (Withholding)

Calculate the amount of income tax you must pay to the Idaho State Tax Commission. Multiply the owner's share of Idaho-source distributable income by 5.8%. This includes guaranteed payments reportable to Idaho as Idaho taxable income.

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.

Grantor trusts and disregarded entities will complete the bottom row and provide the name and Social Security number of the individual reporting the withholding tax.

How to Pay

To pay online, visit tax.idaho.gov/epay. You can pay 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 owners, you would send two checks: one with 250 PTE-01 vouchers and a second check with the remaining 50 PTE-01 vouchers.

You must pay the total amount of income tax required to be withheld. If your payment isn't postmarked or electronically submitted by April 15, 2024, we'll charge penalty and interest on the amount due.

Check Payments. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your voucher or send a check stub.

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

Contact us:

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



Form PTE-01 — Voucher Income Tax Withheld for a Nonresident Individual Owner of a Pass-through Entity

Mail to:

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

This payment is for tax year: 20 _____		Tax Code 01	Tran Code 12	Amount Paid \$ _____	00
Owner's first name and initial		Owner's last name		Owner's Social Security number	
Owner's current mailing address (number, street, and apartment number)					
City			State	ZIP Code	
Entity business name		Federal Employer Identification number (EIN)		Entity email address	
Complete if applicable. The owner is a grantor trust or disregarded entity and the income is reported by:					
Name				Social Security number	