

**General Instructions**

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 5.3%. 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](http://tax.idaho.gov/epay). You can pay using EFT, ACH Debit, ACH Credit, credit/debit cards. If you're making a payment of **\$100,000 or more**, you must use ACH Debit or ACH Credit.

To make a TAP payment for your individual owners:

- Select Make a Quick Pay Payment.
- Select Individual.
- Complete the individual owner's information.
- Select Individual Income Tax as account type.
- Select Pass-through Withholding Payment.

Repeat for each individual owner.

**To pay by check:**

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, 2026, 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](http://tax.idaho.gov/contact)

**Mail to:**

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



**IDAHO**  
State Tax Commission

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

|  |  |                                |                        |                             |
|--|--|--------------------------------|------------------------|-----------------------------|
| This payment is for tax year: <b>2025</b>  |  | Tax Code<br><b>01</b>          | Tran Code<br><b>12</b> | Amount Paid<br>\$ <b>00</b> |
| 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   |                             |
| <b>Complete if applicable. The owner is a grantor trust or disregarded entity and the income is reported by:</b> |  |                                |                        |                             |
| Name   |  |                                | Social Security number |                             |