

**Nonresident Owner Information**

Name of nonresident owner		Social Security number	
Current mailing address			
City	State	ZIP code	Phone number

**Agreement to File**

I agree to file all required Idaho income tax returns on time and to make timely payments of all taxes due to the state of Idaho from my share of the Idaho income of the pass-through entity (entity) named below. I agree that I'm subject to Idaho's jurisdiction for purposes of collecting unpaid income tax, penalty, and interest. This form isn't valid without the approval of the entity.

**Signature**

Owner's signature	Date

**Pass-through Entity Information**

Name of pass-through entity		Federal EIN	
Current mailing address			
City	State	ZIP code	Phone number

**Pass-through Entity Acknowledgment and Approval**

By signing below, the above named pass-through entity acknowledges that Idaho Code section 63-3022L(4) authorizes the Idaho State Tax Commission to assess and collect any tax due from the entity when a nonresident owner doesn't follow the terms of the Agreement to File.

Authorized agent's name (please print)		Title	
Authorized agent's signature		Date	

A pass-through entity (entity) transacting business in Idaho, including a trust or estate with income taxable in Idaho, must file a composite return or withhold amounts from the pass-through income of the nonresident individual owners.

Nonresident individual owners who want to be exempt from the required withholding should complete, sign, and return Form PTE-NROA (Idaho Nonresident Owner Agreement) to the entity. This agreement establishes that the taxpayer will:

- File an Idaho income tax return
- Report the Idaho-source income and pay any Idaho tax due
- Be subject to Idaho State Tax Commission enforcement and collection procedures if the taxpayer doesn't file and pay

Individuals should use this form even if they have enough deductions or exemptions to prevent them from owing any Idaho tax on their Idaho income tax return.

The entity must approve the agreement for it to be valid. The entity's approval shows its acknowledgment and that it's liable for any tax due at the corporate rate if the individual doesn't file a return as agreed. If the entity doesn't approve the agreement, the entity must withhold or include the individual's income in the composite return.

The nonresident individual owner must submit the agreement to the entity each year. The entity must keep the form for three years following the end of the tax year to which it applies. The entity doesn't send Form PTE-NROA to the Tax Commission.

The following owners don't need to complete the agreement:

- Resident and part-year resident owners\*
- Nonresident individual owners with Idaho distributable income of less than \$1,000
- Corporations, partnerships, trusts, and estates\*
- Owners included in the entity's composite return
- Owners included in an affected business entity

\* These owners must report the income from the entity on their Idaho income tax returns.

**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)