

NONRESIDENT OWNER INFORMATION			
Name of nonresident owner		Social Security Number	
Street or mailing address			
City	State	ZIP Code	Telephone number
Agreement to file			
<p>I agree to timely file all required Idaho income tax return(s) and to make timely payments of all taxes imposed by the state of Idaho with respect to my share of the Idaho income of the pass-through entity (entity) named below. I agree that I am subject to the jurisdiction of the state of Idaho for purposes of the collection of unpaid income tax, together with related penalties and interest. This form is not valid without the approval of the entity as indicated by the signature below.</p>			
Signature			
Taxpayer's signature		Date	

PASS-THROUGH ENTITY INFORMATION			
Name of pass-through entity		Federal EIN	
Street or mailing address			
City	State	ZIP Code	Telephone number
Pass-through Entity Acknowledgment and Approval			
<p>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 when a nonresident owner fails to abide by the terms of this agreement.</p>			
Authorized agent's name (Please print)		Title	
Authorized agent's signature		Date	

INSTRUCTIONS FOR IDAHO FORM PTE-NROA

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 individual nonresidents.

Form PTE-NROA (Idaho Nonresident Owner Agreement) is used by a nonresident owner in order to be exempt from the required withholding. This agreement establishes that the taxpayer is required to file an Idaho income tax return, will report the Idaho source income and pay any Idaho tax due thereon, and will be subject to Idaho State Tax Commission enforcement and collections procedures.

The form should be completed and signed by each nonresident owner and returned to the entity. The entity must approve the agreement for it to be valid. The entity's approval will signify its acknowledgment that it is liable for any tax due at the corporate rate if the individual fails to file a return as agreed. If the entity does not approve the agreement, the entity must withhold or include the individual's income in the composite return.

The agreement must be submitted to the entity each year and the entity must retain the form for three years following the end of the taxable year for which it is to apply. The entity does not send Form PTE-NROA to the Tax Commission.

The agreement does not need to be completed by owners who will be included in the composite return of the entity or Idaho residents who will file an Idaho return.