

**PARTNER'S, SHAREHOLDER'S,
OR BENEFICIARY'S
SHARE OF IDAHO ADJUSTMENTS, CREDITS, ETC.**

For tax year beginning Mo Day Year ending Mo Day Year Final K-1 Amended K-1

Part I - Pass-through entity (PTE) information

Estate Nonresident Trust Partnership S Corporation Qualified Investment Partnership Resident Trust

PTE EIN	PTE name		
PTE current address	City	State	ZIP Code

Part II - Owner information

General Partner Limited Partner Shareholder Other LLC Member Beneficiary Disregarded Entity

Owner's SSN/EIN	Owner's name		
Owner's current address	City	State	ZIP Code

Pass-Through Entity (PTE) filing code: Nonresident Owner Agreement (A) Composite (C) Not Required (N)
 Idaho Resident Individual (R) Pass-Through Withholding (W)

If the owner's distributive share of Idaho-source gross income is equal to or greater than \$2,500, the owner has a filing requirement.

Beneficiary's percentage of distributive share _____ %
Owner's share of profit and loss/stock ownership Beginning _____ % Ending _____ %

Part III - Pass-through owner's share of Idaho apportionment factor items

	Total	Idaho
Partnerships and Corporations	1. Real and tangible personal property: Beginning	
	2. Real and tangible personal property: Ending	
	3. Capitalized rent expense.....	
	4. Sales.....	
	5. Payroll.....	
	6. Idaho apportionment factor from entity's Idaho Form 42, Part I, line 21.....	

Part IV - Idaho distributable income

Federal income subject to apportionment

Column A - Federal Column B - Idaho Apportioned

7. Ordinary income (loss)		
8. Net rental real estate income (loss)		
9. Interest income		
10. Ordinary dividends		
11. Royalties		
12. Net short-term capital gain (loss)		
13. Net long-term capital gain (loss)		
14. Other income (loss). Include schedule		
15. Section 179 Deduction		
16. Guaranteed payments subject to Idaho apportionment factor...		
17. Charitable contributions		
18. Subtotal, Federal Income subject to apportionment		

Idaho additions	Column A Total Gross owner's share	Column B Idaho Apportioned Amount
19. State, municipal, and local taxes		
20. Interest and dividends not taxable under Internal Revenue Code (IRC)		
21. Bonus depreciation addition		
22. Other Idaho additions. Include schedule		

Idaho subtractions	Column A Total Gross owner's share	Column B Idaho Apportioned Amount
23. Interest from Idaho municipal securities included in line 20, net expenses		
24. Interest on U.S. Government obligations, net expenses.....		
25. Idaho technological equipment donation		
26. Bonus depreciation deduction		
27. Other Idaho subtractions and description		
28. Subtotal, net business income subject to apportionment.....		

Income allocated to Idaho	Column A Total Gross owner's share	Column B Idaho Apportioned Amount
29. Guaranteed payments sourced as compensation to Idaho		
30. Guaranteed payments sourced as compensation to another state		
31. Other Allocated Income. Include schedule		
32. Total allocated income		

33. Idaho distributable income		
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Part V - Composite tax and pass-through withholding paid on behalf of owner	Idaho Amount
34. Composite income reported by the entity on behalf of the owner	
35. Composite income times 7.4%	
36. Share of Idaho credits claimed on behalf of the owner	
37. Composite tax remitted by the entity	
38. Pass-through withholding paid by the entity	

Part VI - Pass-through informational items

39. Capital gain (loss) eligible for the Idaho capital gains deduction:

a. Description of property and Idaho location:	b. Date acquired (mo.,day, year)	c. Date sold (mo.,day, year)	d. Distributive share of gain or (loss)

	Federal	Idaho
40. Domestic Production Activities Deduction:		
a. Idaho QPAI		
b. Federal QPAI		
41. Interest Expense Offset:		
a. Total income.....		

Part VII - Pass-through Idaho credits calculated by entity

	Idaho Amount
42. Investment Tax Credit	
43. Credit for production equipment using post-consumer waste	
44. Promoter-sponsored event credit	
45. Credit for Idaho research activities	
46. Broadband investment tax credit	
47. Idaho small employer investment tax credit	
48. Idaho small employer real property improvement tax credit	
49. Idaho small employer new jobs credit	
50. Recapture of investment tax credit	
51. Recapture of broadband equipment investment credit	
52. Recapture of Idaho small employer investment tax credit	
53. Recapture of Idaho small employer real property improvement credit	
54. Recapture of Idaho small employer new jobs credit	

Part VIII - Informational items for Idaho credits

	Idaho Amount
55. Share of eligible contributions to Idaho educational entities	
56. Share of eligible contributions to Idaho youth and rehabilitation facilities	

Part IX - Information for credit for income tax paid to other state(s)

	Total Amount	Idaho Amount
State abbreviation for credit for income tax paid to other state(s) _____		
57. Share of owner's adjusted income in other state(s)		
58. Share of taxes paid on the owner's behalf to other state(s)		

Part X - Supplemental information

Instructions for Idaho Form ID K-1

GENERAL INSTRUCTIONS

Form ID K-1 provides the shareholder, partner, or beneficiary of a pass-through entity with the information required to complete the pass-through owner's Idaho income tax return. Form ID K-1 isn't a substitute for the federal Schedule K-1. The information on the Form ID K-1 relates to Idaho law and identifies Idaho adjustments, allocation and apportionment amounts, credits, and recapture amounts. Use Form ID K-1 along with the federal schedule K-1 to prepare your Idaho return.

Include a copy of each owner's federal schedule K-1 and Form ID K-1 with the entity's Idaho tax return. Provide a copy of Form ID K-1 to each owner. If the entity withholds income tax, Form ID K-1 should be included with the owner's income tax return. Otherwise, the owner should keep it with his records.

What if the partnership is a qualified investment partnership?

Special rules apply to a nonresident individual owner when the entity is a qualified investment partnership under Idaho law. A qualified investment partnership is an entity that's classified as a partnership for federal income tax purposes and isn't a publicly traded partnership taxed as a corporation, and has at least 90% of its gross income from investments whose income Idaho wouldn't tax if received directly by a nonresident individual. Noninvestment income from an Idaho source is subject to Idaho tax. If the entity is a qualified investment partnership, include a statement on Form ID K-1, Part X, Supplemental Information that the entity is a qualified investment partnership and that a nonresident may not be taxed on certain investment income.

SPECIFIC INSTRUCTIONS

Heading

File the 2017 form for calendar year 2017 or a fiscal year that begins in 2017. If the entity's tax year is a fiscal year, fill in the tax year space at the top of the form.

Final Return and Amended Return

If this is the last year the entity is filing an Idaho income tax return or if the entity is filing an amended Idaho return, check the applicable box at the top of the form.

PART I

Enter the entity's federal employer identification number (EIN), business name, and mailing address in the spaces provided.

Check the appropriate boxes to identify the entity.

PART II

Enter the owner's Social Security number or EIN, name, and mailing address in the spaces provided.

Check the appropriate boxes to identify the owner.

Check the box for the owner's PTE filing code and enter the ownership percentages as shown on the owner's federal schedule 1120S K-1, 1065 K-1, or 1041 K-1.

PART III

Complete this section if you are an S corporation, a partnership, or are taxed as a partnership.

Enter the owner's share of the partnership's total and Idaho property, payroll, and sales, (net of intercompany eliminations) in the spaces provided. These amounts are from the partnership's Idaho Form 42. The capitalized rent expense on line 3 is the amount of rent expense (net of intercompany rent expense) after being multiplied by eight.

To determine the owner's share of the partnership's apportionment factor items, assign the partnership's property, payroll, and sales to the owner in the same proportion as the owner's distributive share of partnership income or loss for the tax year.

If the owner is a corporation or partnership, use these amounts to compute its Idaho apportionment factor. Add these amounts to the entity's property, payroll, and sales amounts to compute the Idaho factors if the entity's income is business income to the entity.

PART IV

Column A—Enter the amounts from your federal schedule K-1 where appropriate.

Column B—For the Idaho amounts, multiply the owner's Idaho percentage by the owner's proportionate share in the federal column.

Lines 7-17—Enter the owner's proportionate share of income apportioned to Idaho. Enter losses and adjustments in parentheses.

Lines 19-27—Enter the owner's proportionate share of Idaho additions and subtractions. Enter all amounts as positive.

Line 28—Add lines 18 and 19-22, then subtract lines 23-27. Enter the amount on this line.

Lines 29-31—Enter the owner's proportionate share of income allocated to Idaho. Enter losses and adjustments in parentheses.

Line 33—Add lines 28 and 32. Enter the amount on this line.

PART V

Line 34—Enter the owner's income from the entity.

Line 35—Multiply line 34 by 7.4%.

Line 36—Enter the owner's share of Idaho credits.

Line 37—If the entity pays tax on behalf of the owner, enter the amount of tax paid on line 37 (Line 35 minus line 36).

Line 38—If the entity pays pass-through withholding on behalf of the owner, enter the amount withheld and reported on Form PTE-01 on this line.

PART VI

Line 39—For owners other than C corporations, enter the owner's distributive share of gain or loss on the sale of Idaho qualified property. If the owner is a C corporation, leave this line blank. Use this line to identify the property sold, date acquired, date sold, and distributive share of gain or loss.

Line 40 a.—Enter the qualified production activities income included in Idaho income.

Line 40 b.—Enter the total qualified production activities income.

Line 41—Enter the owner's distributive share of total income reported on federal Form 1120S, line 6, or federal Form 1065, line 8. Use this amount to calculate the interest expense offset related to tax-exempt interest. This is only used if the owner is reporting a deduction for tax-exempt interest.

PART VII

Lines 42-54—Enter the owner's distributive share of Idaho credits and Idaho credit recapture.

For credits, enter the owner's distributive share of the total of:

- The amount of credit earned by the entity and
- The amount of any pass-through credit flowing into the entity for the tax year

For recapture, enter the owner's distributive share of the total of:

- The amount of credit recaptured by the entity and
- The amount of any pass-through credit flowing into the entity for the tax year

PART VIII

Line 55—Enter the owner's distributive share of the total amount of qualifying contributions to Idaho educational entities.

Line 56—Enter the owner's distributive share of the total amount of qualifying contributions to Idaho youth and rehabilitation facilities.

PART IX

Enter the two letter state abbreviation for the state that also taxed the income.

Line 57—Enter the owner's share of the adjusted income reported to the other state.

Line 58—Enter the owner's share of taxes paid to the other state by the entity.

PART X

List any supplemental information required or needed by the owner to complete the Idaho return. If there isn't enough space provided, include additional pages as needed.