

FORM 65

EFO00035

11-06-12

IDAHO PARTNERSHIP RETURN OF INCOME

2012

AMENDED RETURN, check the box.

☐ See instructions, page 4 for the reasons for amending and enter the number.

For calendar year 2012, or fiscal year beginning

Mo

Day

Year

12

ending

Mo

Day

Year

State use only

Business name

State use only

Federal employer identification number

Business mailing address

City, State and Zip Code

- Did the partnership include Idaho Form PTE-12 with this return?..... ☐ Yes ▪ ☐ No
 - Is this a composite return? ☐ Yes ▪ ☐ No
- Enter the latest year for which a federal audit has been completed ▪ _____
- Is this a final return?..... ☐ Yes ▪ ☐ No

If yes, check the proper box below and enter the date the event occurred _____

☐ Withdrawn from Idaho
 ☐ Dissolved
- Is this an electrical or telephone utility?..... ☐ Yes ▪ ☐ No
- Did the ownership change during the year?..... ☐ Yes ▪ ☐ No
- Enter the amount of investment tax credit earned this tax year ▪ _____
- Enter the amount of broadband equipment investment credit earned this tax year..... ▪ _____
- Enter the amount of credit for Idaho research activities earned this tax year ▪ _____
- Enter the amount of biofuel infrastructure investment tax credit earned this tax year ▪ _____
- Did you claim the property tax exemption for investment tax credit property acquired this tax year? ☐ Yes ▪ ☐ No

| INCOME | |
|---|----|
| 11. Ordinary income (loss) from trade or business activities. Form 1065, page 1 | 11 |
| 12. Net income (loss) from rental real estate activities. Form 1065, Schedule K..... | 12 |
| 13. Net income (loss) from other rental activities. Form 1065, Schedule K | 13 |
| 14. Portfolio income (loss). Form 1065, Schedule K..... | 14 |
| 15. Other items. See instructions | 15 |
| 16. Net distributable income. Add lines 11 through 15 | 16 |

| ADDITIONS | |
|--|----|
| 17. Interest and dividends not taxable under Internal Revenue Code | 17 |
| 18. State, municipal and local taxes measured by net income | 18 |
| 19. Bonus depreciation. Include computations | 19 |
| 20. Other additions | 20 |
| 21. Add lines 16 through 20 | 21 |

| SUBTRACTIONS | |
|--|----|
| 22. Interest from Idaho municipal securities..... | 22 |
| 23. Interest on U.S. Government obligations. Include a schedule | 23 |
| 24. Interest and other expenses related to lines 22 and 23 | 24 |
| 25. Add lines 22 and 23, and subtract line 24 | 25 |
| 26. Technological equipment donation | 26 |
| 27. Allocated income. Include a schedule | 27 |
| 28. Interest and other expenses related to line 27. Include a schedule | 28 |
| 29. Subtract line 28 from line 27..... | 29 |
| 30. Bonus depreciation. Include computations..... | 30 |
| 31. Other subtractions | 31 |
| 32. Total subtractions. Add lines 25, 26, 29, 30 and 31..... | 32 |
| 33. Net business income subject to apportionment. Subtract line 32 from line 21..... | 33 |

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056

INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1065.

| | | |
|--|----|---|
| 34. Net business income subject to apportionment. Enter the amount from line 33. | 34 | |
| 35. Partnerships with all activity in Idaho enter 100%. Multistate/multinational partnerships complete and attach Form 42. Enter the apportionment factor from Form 42, Part I, line 21 .. | 35 | % |
| 36. Net business income apportioned to Idaho. Multiply line 34 by the percent on line 35..... | 36 | |
| 37. Income allocated to Idaho. See instructions..... | 37 | |
| 38. Partnership income of partners exempt from backup withholding..... | 38 | |
| 39. Partnership income of partners filing and reporting income to Idaho | 39 | |
| 40. Taxable income. Add lines 36 and 37, subtract lines 38 and 39 | 40 | |
| 41. Idaho income tax. Multiply line 40 by 7.4% | 41 | |

CREDITS

| | | |
|---|----|--|
| 42. Credit for contributions to Idaho educational entities | 42 | |
| 43. Credit for contributions to Idaho youth and rehabilitation facilities | 43 | |
| 44. Total business income tax credits from Form 44, Part I, line 12. Include Form 44 | 44 | |
| 45. Total credits. Add lines 42 through 44 | 45 | |
| 46. Subtract line 45 from line 41. If line 45 is greater than line 41, enter zero | 46 | |

OTHER TAXES

| | | |
|--|----|--|
| 47. Permanent building fund tax. See instructions..... | 47 | |
| 48. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44..... | 48 | |
| 49. Fuels tax due. Include Form 75..... | 49 | |
| 50. Sales/Use tax due on Internet, mail order, and other nontaxed purchases. | 50 | |
| 51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER | 51 | |
| 52. Total tax. Add lines 46 through 51 | 52 | |
| 53. Donation to Opportunity Scholarship Program..... | 53 | |
| 54. Total tax plus donations. Add lines 52 and 53 | 54 | |

PAYMENTS AND OTHER CREDITS

| | | |
|--|----|--|
| 55. Estimated tax payments | 55 | |
| 56. Special fuels tax refund _____ Gasoline tax refund _____ Include Form 75.. | 56 | |
| 57. Hire One Act credit. Include Form 72 | 57 | |
| 58. Total payments and other credits. Add lines 55 through 57..... | 58 | |

If line 54 is more than line 58, GO TO LINE 59. If line 54 is less than line 58, GO TO LINE 62.

REFUND OR PAYMENT DUE

| | | |
|--|----|--|
| 59. Tax due. Subtract line 58 from line 54 | 59 | |
| 60. Penalty ▪ _____ Interest from due date ▪ _____ Enter total | 60 | |
| 61. TOTAL DUE. Add line 59 and line 60 | | |
| 62. Overpayment. Subtract line 54 from line 58 | 62 | |

| | | |
|---|----|--|
| 63. REFUND. Amount of line 62 you want refunded to you | | |
| 64. ESTIMATED TAX. Amount you want credited to your 2013 estimated tax. Subtract line 63 from line 62..... | 64 | |

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

| | | |
|---|----|--|
| 65. Total due (line 61) or overpayment (line 62) on this return..... | 65 | |
| 66. Refund from original return plus additional refunds..... | 66 | |
| 67. Tax paid with original return plus additional tax paid | 67 | |
| 68. Amended tax due or refund. Add lines 65 and 66, and subtract line 67..... | 68 | |

▪ ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

| | | |
|--------------------------------|---------------------------|----------------------------------|
| SIGN HERE | Signature of officer ▪ | Date |
| | Title | Phone number |
| Paid preparer's signature ▪ | | Preparer's EIN, SSN or PTIN ▪ |
| Address and phone number | | |



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