

65201

9998

Utah Partnership/Limited Liability Partnership/
Limited Liability Company Return

2012
TC-65

For the 2012 calendar year, or fiscal year / / 2012 to / /
mm/dd/yyyy mm/dd/yyyy

AMENDED RETURN (CODE 1 - 4)

Mark "X" if you filed federal Form 8886

Form section for Partnership name, Address, City, State, ZIP Code, Telephone number, and Employer Identification Number. Includes checkboxes for Physical and Mailing address.

ENTITY TYPE (check one): General partnership, Limited partnership, Other (describe below), Limited liability partnership, Limited liability company

- 1. Date registered in Utah (mm/dd/yyyy)
2. If dissolved, date of dissolution (mm/dd/yyyy)
3. Total pass-through withholding tax
4. Utah use tax
5. Total tax - add lines 3 and 4
6. Prepayments made for the year
7. Amended return only (see instructions)
8. Total payments - add lines 6 and 7
9. Tax due - subtract line 8 from line 5 - not less than zero
10. Penalties and interest (see instructions)
11. Total Due - Pay this amount - add lines 9 and 10
12. Overpayment - subtract the sum of line 5 and line 10 from line 8 - not less than zero
13. Amount of overpayment on line 12 to be applied to next year
14. Refund - subtract line 13 from line 12

USTC USE ONLY

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

Signature section for general partner or member manager, preparer's signature, date, phone number, and PTIN/EIN. Includes 'Paid Preparer's Section' label.

# TC-65, Schedule A

## Utah Taxable Income for Pass-through Entity Taxpayers

65202

Employer Identification Number: \_\_\_\_\_

1. Net income (loss) from federal form 1065, Schedule K, <i>Analysis of Net Income (Loss)</i> , line 1	• 1	_____	.00
2. Contributions from federal form 1065, Schedule K, line 13a	• 2	_____	.00
3. Foreign taxes from federal form 1065, Schedule K, line 16l	• 3	_____	.00
4. Recapture of Section 179 deduction from all fed. Sch. K-1s, line 20c, code M	• 4	_____	.00
5. Total income (loss) – add lines 1 through 4	5	_____	.00
6. Total guaranteed payments to partners (see instructions)	• 6	_____	.00
7. Health insurance included in guaranteed payments on line 6	• 7	_____	.00
8. Net guaranteed payments to partners – subtract line 7 from line 6	8	_____	.00
9. Total portfolio income (see instructions)	• 9	_____	.00
10. Utah net nonbusiness income from TC-20, Schedule H, line 14	• 10	_____	.00
11. Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 11	_____	.00
12. Add lines 8 through 11	12	_____	.00
13. Apportionable income (loss) – subtract line 12 from line 5	• 13	_____	.00
14. Apportionment fraction – enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	14	____. _____	
15. Utah apportioned business income (loss) – multiply line 13 by line 14	• 15	_____	.00
16. <b>Total Utah income (loss) allocated to pass-through entity taxpayers</b> – add line 10 and line 15	• 16	_____	.00

# TC-20, Schedule H Nonbusiness Income Net of Expenses

Employer Identification Number: \_\_\_\_\_

**Note:** Failure to complete this form may result in disallowance of the nonbusiness income.

## Part 1: Utah Nonbusiness Income (nonbusiness income allocated to Utah)

Type of Utah Nonbusiness Income (Column A)	Acquisition Date of Utah Nonbusiness Asset(s) (Column B)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income (Column C)	Ending Value of Investment Used to Produce Utah Nonbusiness Income (Column D)	Utah Nonbusiness Income (Column E)
1a. _____	/ /	_____ .00	_____ .00	_____ .00
1b. _____	/ /	_____ .00	_____ .00	_____ .00
1c. _____	/ /	_____ .00	_____ .00	_____ .00
1d. _____	/ /	_____ .00	_____ .00	_____ .00
1e. _____	/ /	_____ .00	_____ .00	_____ .00
2. Totals of columns C and D.....		_____ .00	_____ .00	
3. Total Utah nonbusiness income – add column E for lines 1a through 1e .....				_____ .00
4a. Description of direct expenses related to line 1a (above): _____			Amount of direct expense: _____	_____ .00
4b. Description of direct expenses related to line 1b (above): _____			Amount of direct expense: _____	_____ .00
4c. Description of direct expenses related to line 1c (above): _____			Amount of direct expense: _____	_____ .00
4d. Description of direct expenses related to line 1d (above): _____			Amount of direct expense: _____	_____ .00
4e. Description of direct expenses related to line 1e (above): _____			Amount of direct expense: _____	_____ .00
5. Total direct related expenses – add lines 4a through 4e .....				_____ .00
6. Utah nonbusiness income net of direct related expenses – subtract line 5 from line 3 .....				_____ .00

Indirect Related Expenses for Utah Nonbusiness Income	Total Assets Used to Produce Utah Nonbusiness Income (Column A)	Total Assets (Column B)
7. Beginning-of-year assets (enter in Col. A the amount from line 2, Col. C)	_____ .00	_____ .00
8. End-of-year assets (enter in Col. A.. the amount from line 2, Col. D)	_____ .00	_____ .00
9. Sum of beginning and ending asset values – add lines 7 and 8	_____ .00	_____ .00
10. Average asset value – line 9 divided by 2.	_____ .00	_____ .00
11. Utah nonbusiness assets ratio – line 10, Column A, divided by line 10, Column B.....		_____ . _____
12. Interest expense deducted in computing Utah taxable income (see instructions).....		_____ .00
13. Indirect related expenses for Utah nonbusiness income – line 11 multiplied by line 12 .....		_____ .00
14. Total Utah nonbusiness income net of expenses – subtract line 13 from line 6 .....		_____ .00

Enter on: TC-20, Schedule A, line 6;  
TC-20S, Schedule A, line 7; or  
TC-65, Schedule A, line 10

# TC-20, Schedule H — continued

## Part 2: Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)

Type of Non-Utah Nonbusiness Income (Column A)	Acquisition Date of Non-Utah Non- business Asset(s) (Column B)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income (Column C)	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income (Column D)	Non-Utah Nonbusiness Income (Column E)
15a. _____	/ /	.00	.00	.00
15b. _____	/ /	.00	.00	.00
15c. _____	/ /	.00	.00	.00
15d. _____	/ /	.00	.00	.00
15e. _____	/ /	.00	.00	.00
16. Totals of columns C and D.....		.00	.00	
17. Total non-Utah nonbusiness income – add column E for lines 15a through 15e .....				.00
18a. Description of direct expenses related to line 15a (above): _____			Amount of direct expense:	.00
18b. Description of direct expenses related to line 15b (above): _____			Amount of direct expense:	.00
18c. Description of direct expenses related to line 15c (above): _____			Amount of direct expense:	.00
18d. Description of direct expenses related to line 15d (above): _____			Amount of direct expense:	.00
18e. Description of direct expenses related to line 15e (above): _____			Amount of direct expense:	.00
19. Total direct related expenses – add lines 18a through 18e .....				.00
20. Non-Utah nonbusiness income net of direct related expenses – subtract line 19 from line 17 ●				.00
<b>Indirect Related Expenses for Non-Utah Nonbusiness Income</b>	Total Assets Used to Produce Non-Utah Nonbusiness Income (Column A)	Total Assets (Column B)		
21. Beginning-of-year assets (enter in... Col. A the amount from line 16, Col. C)	.00	.00		
22. End-of-year assets (enter in Col. A.. the amount from line 16, Col. D)	.00	.00		
23. Sum of beginning and ending asset values – add lines 21 and 22	.00	.00		
24. Average asset value – line 23 divided by 2	.00	.00		
25. Non-Utah nonbusiness assets ratio – line 24, Column A, divided by line 24, Column B....				.00
26. Interest expense deducted in computing Utah taxable income (see instructions).....				.00
27. Indirect related expenses for non-Utah nonbusiness income – line 25 multiplied by line 26				.00
28. Total non-Utah nonbusiness income net of expenses – subtract line 27 from line 20 ..... ●				.00

Enter on: TC-20, Schedule A, line 7;  
 TC-20S, Schedule A, line 8; or  
 TC-65, Schedule A, line 11

# TC-20, Schedule J Apportionment Schedule

20263

Employer Identification Number: \_\_\_\_\_

**Note:** Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

## Apportionable Income Factors

### Inside Utah Column A

### Inside and Outside Utah Column B

#### 1. Property Factor

- a. Land ..... • 1a \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- b. Depreciable assets..... • 1b \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- c. Inventory and supplies ..... • 1c \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- d. Rented property ..... • 1d \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- e. Other tangible property ..... • 1e \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- f. Total tangible property – add lines ..... • 1f \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
1a through 1e

2. Property factor (to six decimals) – line 1f, Column A, divided by line 1f, Column B..... • 2 \_\_\_\_ . \_\_\_\_\_

#### 3. Payroll Factor

- a. Total wages, salaries, commissions ..... • 3a \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
and other compensation

4. Payroll factor (to six decimals) – line 3a, Column A, divided by line 3a, Column B ..... • 4 \_\_\_\_ . \_\_\_\_\_

#### 5. Sales Factor

- a. Total sales (gross receipts less returns and allowances) ..... • 5a \_\_\_\_\_ .00
- b. Sales delivered or shipped to Utah ..... • 5b \_\_\_\_\_ .00  
purchasers from outside Utah
- c. Sales delivered or shipped to Utah ..... • 5c \_\_\_\_\_ .00  
purchasers from within Utah
- d. Sales shipped from Utah to the..... • 5d \_\_\_\_\_ .00  
United States government
- e. Sales shipped from Utah to buyers in states .. • 5e \_\_\_\_\_ .00  
where the corporation has no nexus  
(corporation not taxable in the buyer's state)
- f. Rent and royalty income..... • 5f \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- g. Service income (attach schedule)..... • 5g \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- h. Total sales and services – add lines ..... • 5h \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
5a through 5g

6. Sales factor (to six decimals) – line 5h, Column A, divided by line 5h, Column B ..... • 6 \_\_\_\_ . \_\_\_\_\_

Continued on page 2

# TC-20, Schedule J — continued

Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).  
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.

➔ 7. All entities: Enter your NAICS code here..... • 7 \_\_\_\_\_

## Part 1: Equally-weighted Three Factor Formula Election

- 8. Total factors – add lines 2, 4 and 6 ..... 8 \_\_\_\_ . \_\_\_\_\_
- 9. Calculate the **Apportionment Fraction** to **SIX DECIMALS** ..... • 9 \_\_\_\_ . \_\_\_\_\_  
– divide line 8 by **3** (or the number of factors present)

## Part 2: Double-weighted Sales Factor Formula Election

- 10. Enter “X” if using the double-weighted sales factor..... • 10 \_\_\_\_\_
- 11. Double sales factor – multiply line 6 by **2**..... 11 \_\_\_\_ . \_\_\_\_\_
- 12. Total factors – add lines 2, 4 and 11 ..... 12 \_\_\_\_ . \_\_\_\_\_
- 13. Calculate the **Apportionment Fraction** to **SIX DECIMALS** ..... • 13 \_\_\_\_ . \_\_\_\_\_  
– divide line 12 by **4** (or the number of factors present, counting the sales factor twice)

## Part 3: Sales Factor Weighted Taxpayers Only (see instructions below)\*

- 14. Ten times the sales factor – multiply line 6 by **10**..... 14 \_\_\_\_ . \_\_\_\_\_
- 15. Total factors – add lines 2, 4 and 14 ..... 15 \_\_\_\_ . \_\_\_\_\_
- 16. Calculate the **Apportionment Fraction** to **SIX DECIMALS** ..... • 16 \_\_\_\_ . \_\_\_\_\_  
– divide line 15 by **12** (or the number of factors present, counting the sales factor 10 times)

Enter the fraction from line 9, line 13 or line 16 above as follows:

- TC-20 filers:** Enter on TC-20, Schedule A, line 12
- TC-20S filers:** Enter on TC-20S, Schedule A, line 11
- TC-20MC filers:** Enter on TC-20MC, Schedule A, where indicated
- TC-65 filers:** Enter on TC-65, Schedule A, line 14

\* A **Sales Factor Weighted Taxpayer** is a taxpayer having greater than 50 percent of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.

# TC-65, Schedule K Partners' Distributive Share Items

Employer Identification Number: \_\_\_\_\_

⇒ Number of Schedules K-1 attached to this return: ● \_\_\_\_\_

### Federal Amount

### Utah Amount

Income (Loss)

Deductions

Utah Credits

	Federal Amount	Utah Amount
1. Ordinary business income (loss) .....	_____ .00	_____ .00
2. Net rental real estate income (loss).....	_____ .00	_____ .00
3. Other net rental income (loss) .....	_____ .00	_____ .00
4. Guaranteed payments .....	_____ .00	_____ .00
5a. U.S. government interest income.....	_____ .00	_____ .00
5b. Municipal bond interest income .....	_____ .00	_____ .00
5c. Other interest income .....	_____ .00	_____ .00
6. Ordinary dividends .....	_____ .00	_____ .00
7. Royalties.....	_____ .00	_____ .00
8. Net short-term capital gain (loss) .....	_____ .00	_____ .00
9. Net long-term capital gain (loss).....	_____ .00	_____ .00
10. Net Section 1231 gain (loss) .....	_____ .00	_____ .00
11. Recapture of Section 179 deduction .....	_____ .00	_____ .00
12. Other income (loss) (describe)	_____ .00	_____ .00
_____	_____ .00	_____ .00
_____	_____ .00	_____ .00
_____	_____ .00	_____ .00
13. Section 179 deduction .....	_____ .00	_____ .00
14. Contributions .....	_____ .00	_____ .00
15. Foreign taxes paid or accrued .....	_____ .00	_____ .00
16. Other deductions (describe)	_____ .00	_____ .00
_____	_____ .00	_____ .00
_____	_____ .00	_____ .00
_____	_____ .00	_____ .00
17. Utah nonrefundable credits – enter name of Utah credit	Code: _____	_____ .00
_____	Code: _____	_____ .00
_____	Code: _____	_____ .00
_____	Code: _____	_____ .00
18. Utah refundable credits – enter name of Utah credit	Code: _____	_____ .00
_____	Code: _____	_____ .00
_____	Code: _____	_____ .00
_____	Code: _____	_____ .00
19. Total Utah tax withheld on behalf of all partners from Schedule N, Column I .....		_____ .00

# TC-65, Schedule K-1 Partner's Share of Utah Income, Deductions and Credits

65204

### Partnership Information

A Partnership's EIN: \_\_\_\_\_

B Partnership's name, address, city, state and ZIP Code:

### Partner Information

C Partner's SSN or EIN: \_\_\_\_\_

D Partner's name, address, city, state and ZIP Code:

E Partner's phone number: \_\_\_\_\_

F Percentage of ownership: \_\_\_\_\_

G Enter "X" if limited partner or member: \_\_\_\_\_

H Entity code from list below: \_\_\_\_\_

- I** = Individual               **P** = Gen'l Partnership
- C** = Corporation           **L** = Limited Partnership
- S** = S Corporation       **B** = LLC               **R** = LLP
- N** = Nonprofit Corp.      **T** = Trust              **O** = Other

I Enter date:           /    /                      /    /  
                                  affiliated                                  withdrawn

### Other Information

**Note:** To complete lines 1 through 16:

- Utah residents, enter the amounts from federal Schedule K-1.
- Utah nonresidents, see instructions to calculate amounts.

All filers complete lines 17 though 19.

### Tax Commission Use Only

### Partner's Share of Utah Income, Deductions and Credits

1. Utah ordinary business income (loss)	_____	.00
2. Utah net rental real estate income (loss)	_____	.00
3. Utah other net rental income (loss)	_____	.00
4. Utah guaranteed payments	_____	.00
5a. Utah U.S. government interest income	_____	.00
5b. Utah municipal bond interest income	_____	.00
5c. Utah other interest income	_____	.00
6. Utah ordinary dividends	_____	.00
7. Utah royalties	_____	.00
8. Utah net short-term capital gain (loss)	_____	.00
9. Utah net long-term capital gain (loss)	_____	.00
10. Utah net Section 1231 gain (loss)	_____	.00
11. Recapture of Section 179 deduction	_____	.00
12. Utah other income (loss) (describe)	_____ _____ _____	.00 .00 .00
13. Utah Section 179 deduction	_____	.00
14. Contributions	_____	.00
15. Foreign taxes paid or accrued	_____	.00
16. Utah other deductions (describe)	_____ _____ _____	.00 .00 .00
17. Utah nonrefundable credits:		
Credit name	Code	Amount
_____	_____	.00
_____	_____	.00
_____	_____	.00
_____	_____	.00
18. Utah refundable credits:		
Credit name	Code	Amount
_____	_____	.00
_____	_____	.00
_____	_____	.00
_____	_____	.00
19. Utah tax withheld on behalf of partner	_____	.00
"X" if withholding waiver applied for:	_____	



# TC-65, Schedule N Pass-through Entity Withholding Tax

65205

Employer Identification Number: \_\_\_\_\_

A partnership with nonresident individual partners, resident business partners and/or nonresident business partners must complete the information below to report the Utah income and to calculate the Utah withholding tax for these partners.

### Withholding Waiver Request under §59-10-1403.2(5):

If partners will pay the Utah tax on their own returns:  
Enter "1" to request a waiver for **ALL** partners, enter "X" in column B and "0" in column F for all partners..... }  
Enter "2" to request a waiver for **SOME** partners, enter "X" in column B and "0" in column F for those partners requested..... }

See Schedule N instructions for liability responsibilities when requesting a waiver.

A. Name of partner	E. Income (loss)	F. 5% of income –	G. Mineral production	I. Withholding tax
B. Withholding waiver for this partner	attributable to Utah	E times 5% (.05)	withholding credit	to be paid by
(enter "X" in column B and "0" in Column F)	plus Utah source	(not less than 0)	H. Upper-tier pass-	this partnership
C. SSN/EIN of partner	guaranteed payments		through withholding	(F less G and H –
D. Partner's % of income <b>OR</b> ownership	(see instructions)			not less than 0)

1) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

2) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

3) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

4) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

5) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

6) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

7) A. \_\_\_\_\_ E. \_\_\_\_\_ .00 F. \_\_\_\_\_ .00 G. \_\_\_\_\_ .00 I. \_\_\_\_\_ .00

• B. \_\_\_\_\_ H. \_\_\_\_\_ .00

• C. \_\_\_\_\_ D. \_\_\_\_\_

**Total Utah withholding tax to be paid by this partnership:** I. \_\_\_\_\_ .00  
Enter on TC-65, line 3 and on Sch. K, line 19

Report the partner's pass-through withholding tax from column I on Schedule K-1, line 19.

# Credits Received from Upper-tier Pass-through Entities and Mineral Production Withholding Tax Credit on TC-675R

**TC-250**

2012

(Use with TC-20S & TC-65)

25201

Employer Identification Number: \_\_\_\_\_

## Part 1 Utah Nonrefundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1 box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1 box "B"	Credit Code	UT nonrefundable credit from Utah Sch. K-1
1.	_____	_____	_____	.00
2.	_____	_____	_____	.00
3.	_____	_____	_____	.00
4.	_____	_____	_____	.00
5.	_____	_____	_____	.00
6.	_____	_____	_____	.00

Enter these credits on TC-20S Sch. K line 18, or TC-65 Sch. K line 17, using the credit code above. Combine amounts for the same code.

## Part 2 Utah Refundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1 box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1 box "B"	Credit Code	UT refundable credit from Utah Sch. K-1
1.	_____	_____	_____	.00
2.	_____	_____	_____	.00
3.	_____	_____	_____	.00
4.	_____	_____	_____	.00
5.	_____	_____	_____	.00
6.	_____	_____	_____	.00
7.	_____	_____	_____	.00
8.	_____	_____	_____	.00
9.	_____	_____	_____	.00
10.	_____	_____	_____	.00
11.	_____	_____	_____	.00
12.	_____	_____	_____	.00
13.	_____	_____	_____	.00
14.	_____	_____	_____	.00

Enter these credits on TC-20S Sch. K line 19, or TC-65 Sch. K line 18, using the credit code above. Combine amounts for the same code.

## Part 3 Utah Mineral Production Withholding Tax Credit Received on TC-675R

	Producer EIN from TC-675R box "2"	Producer's name from TC-675R box "1"	Mineral production withholding from TC-675R box "5"
1.	_____	_____	.00
2.	_____	_____	.00
3.	_____	_____	.00
4.	_____	_____	.00
5.	_____	_____	.00
6.	_____	_____	.00
7.	_____	_____	.00
8.	_____	_____	.00
9.	_____	_____	.00
10.	_____	_____	.00

**Total Utah mineral production withholding tax credit received on TC-675R**..... .00  
 Enter total credit on Utah TC-20S Sch. K, line 19, or TC-65 Sch. K line 18, using credit code 46.