

65401

9998

Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return

2014 TC-65

For calendar year 2014 or fiscal year (mm/dd/yyyy):

beginning - / / and ending - / /

• Amended Return (code 1-4)

• Mark "X" if you filed federal form 8886

Mark "X" if this is a
new address:• Physical
address• Mailing
address

Partnership name

Address

City

State ZIP + 4

Foreign country (if not U.S.)

Telephone number

Employer Identification Number

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)

• 1 / /

2 If dissolved, date of dissolution (mm/dd/yyyy)

• 2 / /

3 Total pass-through withholding tax - enter the amount from Schedule N, column I

• 3

Note: This amount must be paid by the due date of the return, without extensions

4 Utah use tax

• 4

5 Total tax - add line 3 and line 4

5

6 Prepayments made for the year (do not include any pass-through withholding tax or credits - see instr.)

• 6

7 Amended return only (see instructions)

• 7

8 Total payments - add line 6 and line 7

• 8

9 **Tax Due** - subtract line 8 from line 5 (not less than zero)

• 9

10 Penalties and interest (see instructions)

10

11 **Total Due - Pay this amount** - add line 9 and line 10

• 11

12 **Overpayment** - subtract the sum of line 5 and line 10 from line 8 (not less than zero)

12

13 Amount of overpayment on line 12 to be applied to next year

• 13

14 **Refund** - subtract line 13 from line 12

• 14

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.**SIGN** Signature of general partner or member manager
HERE

Date

Title

"X" if USTC may discuss
this return with preparer below:Paid Preparer's
Section

Preparer's signature

Date

Preparer's telephone number

Preparer's PTIN

Firm's name and address

Preparer's EIN

65402

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers

TC-65, Sch. A

2014

EIN

1	Net income (loss) from federal form 1065, Schedule K, Analysis of Net Income (Loss), line 1	• 1	
2	Contributions from federal form 1065, Schedule K, line 13a	• 2	
3	Foreign taxes from federal form 1065, Schedule K, line 16l	• 3	
4	Recapture of Section 179 deduction from all federal Schedules K-1, box 20, code M	• 4	
5	Total income (loss) - add lines 1 through 4	5	
6	Total guaranteed payments to partners (see instructions)	• 6	
7	Health insurance included in guaranteed payments on line 6	• 7	
8	Net guaranteed payments to partners - subtract line 7 from line 6	8	
9	Portfolio income not arising from the trade or business (see instructions)	• 9	
10	Utah net nonbusiness income from TC-20, Schedule H, line 14	• 10	
11	Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 11	
12	Add lines 8 through 11	12	
13	Apportionable income (loss) - subtract line 12 from line 5	• 13	
14	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 14, if applicable	• 14	
15	Utah apportioned business income (loss) - multiply line 13 by line 14	• 15	
16	Total Utah income (loss) allocated to pass-through entity taxpayers - add line 10 and line 15	• 16	

Schedule H - Utah Nonbusiness Income Net of Expenses
20461 EIN _____

TC-20, Sch. H Pg. 1
2014
 (use with TC-20,
 TC-20S and TC-65)

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

Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)

A	B	C	D	E
Type of Utah Nonbusiness Income	Acquisition Date of Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income	Ending Value of Investment Used to Produce Utah Nonbusiness Income	Utah Nonbusiness Income
1a	/ /			
1b	/ /			
1c	/ /			
1d	/ /			
1e	/ /			
2	Total of column C and column D			

3 Total Utah nonbusiness income - add column E for lines 1a through 1e

Description of direct expenses related to:		Amount of Direct Expense
4a	Line 1a above	
4b	Line 1b above	
4c	Line 1c above	
4d	Line 1d above	
4e	Line 1e above	
5	Total direct related expenses - add lines 4a through 4e	

6 Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3

	Column A	Column B
Indirect Related Expenses for Utah Nonbusiness Income	Total Assets Used to Produce Utah Nonbusiness Income	Total Assets
7 Beginning-of-year assets (enter in Column A the amount from line 2, col. C)		
8 End-of-year assets (enter in Column A the amount from line 2, col. D)		
9 Sum of beginning and ending asset values (add line 7 and line 8)		
10 Average asset value - divide line 9 by 2		

11 Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B (to four decimal places)

12 Interest expense deducted in computing Utah taxable income (see instructions)

13 Indirect related expenses for Utah nonbusiness income - multiply line 11 by line 12

14 Total Utah nonbusiness income net of expenses - subtract line 13 from line 6

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

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

A	B	C	D	E
Type of Non-Utah Nonbusiness Income	Acquisition Date of Non-Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	Non-Utah Nonbusiness Income
15a	/ /			
15b	/ /			
15c	/ /			
15d	/ /			
15e	/ /			
16	Total of column C and column D			
17	Total non-Utah nonbusiness income - add column E for lines 15a through 15e			

Description of direct expenses related to:		Amount of Direct Expense
18a	Line 15a above	
18b	Line 15b above	
18c	Line 15c above	
18d	Line 15d above	
18e	Line 15e above	
19	Total direct related expenses - add lines 18a through 18e	
20	Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17	

Indirect Related Expenses for Non-Utah Nonbusiness Income		Column A Total Assets Used to Produce Non-Utah Nonbusiness Income	Column B Total Assets
21	Beginning-of-year assets (enter in Column A the amount from line 16, col. C)		
22	End-of-year assets (enter in Column A the amount from line 16, col. D)		
23	Sum of beginning and ending asset values (add line 21 and line 22)		
24	Average asset value - divide line 23 by 2		
25	Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B (to four decimal places)		
26	Interest expense deducted in computing non-Utah taxable income (see instructions)		
27	Indirect related expenses for non-Utah nonbusiness income - multiply line 25 by line 26		
28	Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20		•
	Enter on: TC-20, Schedule A, line 7; TC-20S, Schedule A, line 8; or TC-65, Schedule A, line 11		

(use with TC-20, TC-20S,
TC-20MC and TC-65)

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

	Column A Inside Utah	Column B Inside and Outside Utah
1 Property Factor		
a Land	• 1a _____	• _____
b Depreciable assets	• 1b _____	• _____
c Inventory and supplies	• 1c _____	• _____
d Rented property	• 1d _____	• _____
e Other tangible property	• 1e _____	• _____
f Total tangible property - add lines 1a through 1e	• 1f _____	• _____
2 Property factor - divide line 1f, Column A, by line 1f, Column B (to six decimal places)		• 2 _____
3 Payroll Factor		
a Total wages, salaries, commissions and other compensation	• 3a _____	• _____
4 Payroll factor - divide line 3a, Column A, by line 3a, Column B (to six decimal places)		• 4 _____
5 Sales Factor		
a Total sales (gross receipts less returns and allowances)		• 5a _____
b Sales delivered or shipped to Utah buyers from outside Utah	• 5b _____	
c Sales delivered or shipped to Utah buyers from within Utah	• 5c _____	
d Sales shipped from Utah to the United States government	• 5d _____	
e Sales shipped from Utah to buyers in states where the corp. has no nexus (corporation not taxable in buyer's state)	• 5e _____	
f Rent and royalty income	• 5f _____	• _____
g Service income (attach schedule)	• 5g _____	• _____
h Total sales and services (add lines 5a through 5g)	• 5h _____	• _____
6 Sales factor - line 5h, Column A, divided by line 5h, Column B (to six decimals)		• 6 _____

Continued on page 2

► 7 All entities - enter your NAICS code here

• 7 _____

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

Note: Complete Part 3 below if more than 50 percent of your total sales everywhere are from economic activities defined in NAICS codes that DO NOT begin with 21, 2212, 31, 32, 33, 48, 49, 51 (except Subsector 519) or 52. (For unitary groups, this must be for your sales everywhere by all members of the unitary group.)

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 electing 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 for those who qualify)*

14 **Apportionment Fraction** - enter the six-decimal sales factor from line 6 • 14 _____

Enter the fraction from line 9, line 13 or line 14, 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, 2212, 31, 32, 33, 48, 49, 51 (except Subsector 519) or 52. See Schedule J instructions for more information.

► Number of Schedules K-1 attached to this return _____

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

	<div><div>Partnership Information</div><div>A Partnership's EIN:<div></div>B Partnership's name, address, city, state, and ZIP code<div></div><div></div><div></div><div></div></div><div><div>Partner Information</div><div>C Partner's SSN or EIN:<div></div>D Partner's name, address, city, state, and ZIP code<div></div><div></div><div></div><div></div>E Partner's phone number<div></div>F Percent of ownership<div></div>G Enter "X" if limited partner or member<div></div>H Entity code from list below:<div>I = IndividualP = Gen'l PartnershipC = CorporationL = Limited PartnershipS = S CorporationB = LLCR = LLPN = Nonprofit Corp.T = TrustO = Other</div>I Enter date:<div>/ /affiliated</div><div>/ /withdrawn</div></div><div><div>Other Information</div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div>Note: To complete lines 1 through 16:</div><div>* Utah residents, enter the amounts from federal Schedule K-1.</div><div>* Utah nonresidents, see instructions to calculate amounts.</div><div>All filers complete lines 17 through 19, if applicable.</div><div>Tax Commission Use Only</div></div></div></div>	<div><div>Partner's Share of Utah Income, Deductions and Credits</div><div>1Utah ordinary business income (loss)<div></div>2Utah net rental real estate income (loss)<div></div>3Utah other net rental income (loss)<div></div>4Utah guaranteed payments<div></div>5aUtah U.S. government interest income<div></div>5bUtah municipal bond interest income<div></div>5cUtah other interest income<div></div>6Utah ordinary dividends<div></div>7Utah royalties<div></div>8Utah net short-term capital gain (loss)<div></div>9Utah net long-term capital gain (loss)<div></div>10Utah net Section 1231 gain (loss)<div></div>11Utah recapture of Section 179 deduction<div></div>12Utah other income (loss) (describe)<div></div><div></div><div></div><div></div>13Utah Section 179 deduction<div></div>14Contributions<div></div>15Foreign taxes paid or accrued<div></div>16Utah other deductions (describe)<div></div><div></div><div></div><div></div>17Utah nonrefundable credits:<div>Name of CreditCodeCredit Amount</div><div></div><div></div><div></div>18Utah refundable credits:<div>Name of CreditCodeCredit Amount</div><div></div><div></div><div></div>19Utah tax withheld on behalf of partner "X" if withholding waiver applied for<div></div></div></div>
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A partnership with nonresident individual partners, resident business partners, and/or nonresident business partners must complete the information below 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) attributable to Utah plus Utah source guaranteed pymts (see instructions)	F	5% of income - E times 5% (.05) (not less than zero)	G	Mineral production withholding credit	H	Upper-tier pass-through withholding	I	Withholding tax to be paid by this partnership F less G and H (not less than 0)
#1	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#2	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#3	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#4	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#5	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#6	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										
#7	A _____	E _____	F _____	G _____		I _____					
	• B _____					H _____					
	• C _____ D _____										

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

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

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	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 18, or TC-41 Sch. A, Part 3 or 4, or TC-65 Sch. K, line 17, using the credit code above.
Combine amounts for the same codes.

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	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9	_____	_____	_____	_____
10	_____	_____	_____	_____
11	_____	_____	_____	_____
12	_____	_____	_____	_____
13	_____	_____	_____	_____
14	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using the credit code above.
Combine amounts for the same codes.

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 "6"
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____
9	_____	_____	_____
10	_____	_____	_____

Total Utah mineral production withholding tax credit received on TC-675R

Enter total credit on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using credit code 46.