

65801

9998



Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return

2018 TC-65

For calendar year 2018 or fiscal year (mm/dd/yyyy): beginning - / / and ending - / /

- Amended Return (code 1-4) Mark "X" if you filed federal form 8886

Partnership name

Address

Employer Identification Number

City

State ZIP + 4

Foreign country (if not U.S.)

Telephone 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)
2 If dissolved, date of dissolution (mm/dd/yyyy)
3 Total pass-through withholding tax - enter the amount from Schedule N, column I
Note: This amount must be paid by the due date of the return, without extensions
4 Utah use tax
5 Total tax - add line 3 and line 4
6 Prepayments made for the year (do not include any pass-through withholding tax or credits - see instr.)
7 Amended return only (see instructions)
8 Total payments - add line 6 and line 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 line 9 and line 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.

Table with 4 columns: SIGN HERE, Date, Title, Preparer's telephone number. Rows include Signature of general partner or member manager, Preparer's signature, Firm's name and address, and fields for PTIN and EIN.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers **TC-65, Sch. A**
65802 EIN _____ **2018**

- 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 16p • 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 Utah net nonbusiness income from TC-20, Schedule H, line 14 • 9 _____
- 10 Non-Utah net nonbusiness income from TC-20, Schedule H, line 28 • 10 _____
- 11 Add lines 8 through 10 11 _____
- 12 Apportionable income (loss) - subtract line 11 from line 5 • 12 _____
- 13 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 14, if applicable • 13 _____
- 14 Utah apportioned business income (loss) - multiply line 12 by line 13 • 14 _____
- 15 **Total Utah income (loss) allocated to pass-through entity taxpayers** - add line 9 and line 14 • 15 _____

Schedule H - Utah Nonbusiness Income Net of Expenses
20861 EIN _____

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:

	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 Total Assets Used to Produce Utah Nonbusiness Income	Column B 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 6; or
 TC-65, Schedule A, line 9

Schedule H - Non-Utah Nonbusiness Income Net of Expenses
 20862 EIN _____

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 • _____

	Column A	Column B
Indirect Related Expenses for Non-Utah Nonbusiness Income	Total Assets Used to Produce Non-Utah Nonbusiness Income	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 7; or
 TC-65, Schedule A, line 10

(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 allowable property (see instructions)	• 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 Services and other allowable sales (see instructions)	• 5g _____	• _____
h Total sales (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** (see instructions)

• 7 _____

Apportionment Fraction

Optional apportionment taxpayers (see instructions) **complete Part 1 or Part 2.**

Sales factor weighted taxpayers (see instructions) **complete Part 3.**

Part 1: Equally-Weighted Three Factor Formula

8 Total factors - add lines 2, 4 and 6

8 _____

9 Calculate the **Apportionment Fraction** to **SIX DECIMALS**
Divide line 8 by 3 (or the number of factors present)

• 9 _____

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**
Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)

• 13 _____

Part 3: Sales Factor Weighted Taxpayers Only (see instructions 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 10

TC-20MC filers: Enter on TC-20MC, Schedule A, where indicated

TC-65 filers: Enter on TC-65, Schedule A, line 13

▶ 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)	_____	_____
11 Recapture of Section 179 deduction	_____	_____	
12 Other income (loss) (describe)	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Deductions	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	Credit Amount
	_____	_____	_____
	_____	_____	_____
_____	_____	_____	
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			_____

**Schedule K-1 - Partner's Share
of Utah Income, Deductions and Credits**

**TC-65, Sch. K-1
2018**

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 Percent 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

Partner's Share of Apportionment Factors

	Utah	Total
J Property	\$ _____	\$ _____
K Payroll	\$ _____	\$ _____
L Sales	\$ _____	\$ _____

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 through 19, if applicable.

Partner's Share of Utah Income, Deductions and Credits

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

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

WITHHOLDING WAIVER CLAIMED under §59-10-1403.2(5): If partners will pay the Utah tax on their own returns: _____ • _____

Enter "1" to claim a waiver for ALL partners (enter "X" in column B and "0" in column F for all partners)

Enter "2" to claim a waiver for SOME partners (enter "X" in column B and "0" in column F for those partners claimed)

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

A	B	C	D	E	F	G	H	I
Name of partner	Withholding waiver for this partner (enter "X" in column B and "0" in column F)	SSN or EIN of partner	Partner's % of income or ownership	Income (loss) attributable to Utah plus Utah source guaranteed pymts (see instructions)	4.95% of income - E times .0495 (not less than zero)	Mineral production withholding credit	Upper-tier pass-through withholding	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.

**25801 Credits Received from Upper-tier Pass-through Entities
and Mineral Production Withholding Tax Credit on TC-675R**

EIN _____

**TC-250
2018**

(use with TC-20S, TC-41 and TC-65)

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.