

65101

9998



Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return

2021 TC-65

For calendar year 2021 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: SIGNATURE, Date, Title, and "X" if USTC may discuss this return with preparer below. Includes rows for Preparer's signature, Firm's name and address, Preparer's PTIN, and Preparer's EIN.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers **TC-65, Sch. A**
65102 EIN _____ **2021**

- 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 21 • 3 _____
- 4 Recapture of Section 179 deduction from all federal Schedules K-1, box 20, code M • 4 _____
- 5 Payroll Protection Program grant or loan addback (see instructions) • 5 _____
- 6 (Reserved, see instructions) • 6 _____
- 7 Total income (loss) - add lines 1 through 6 7 _____
- 8 Total guaranteed payments to partners (see instructions) • 8 _____
- 9 Health insurance included in guaranteed payments on line 8 • 9 _____
- 10 Net guaranteed payments to partners - subtract line 9 from line 8 10 _____
- 11 Utah net nonbusiness income from TC-20, Schedule H, line 14 • 11 _____
- 12 Non-Utah net nonbusiness income from TC-20, Schedule H, line 28 • 12 _____
- 13 Add lines 10 through 12 13 _____
- 14 Apportionable income (loss) - subtract line 13 from line 7 • 14 _____
- 15 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable • 15 _____
- 16 Utah apportioned business income (loss) - multiply line 14 by line 15 • 16 _____
- 17 **Total Utah income (loss) allocated to pass-through entity taxpayers** - add line 11 and line 16 • 17 _____

Schedule H - Utah Nonbusiness Income Net of Expenses
20161 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:		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 8; or
 TC-65, Schedule A, line 11

Schedule H - Non-Utah Nonbusiness Income Net of Expenses
 20162 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 9; or TC-65, Schedule A, line 12	

(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	Column B
	Inside Utah	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 2.**

Part 1: Equally-Weighted Three Factor Formula (see instructions for those who qualify)

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: Sales Factor Formula (see instructions for those who qualify)

10 **Apportionment Fraction** - enter the six-decimal sales factor from line 6

• 10 _____

Enter the fraction from line 9 or line 10, above, as follows:

TC-20 filers: Enter on TC-20, Schedule A, line 12

TC-20S filers: Enter on TC-20S, Schedule A, line 12

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

TC-65 filers: Enter on TC-65, Schedule A, line 15

▶ 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			_____

Partnership Information | Partner's Share of Utah Income, Deductions and Credits

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 Enter date: / / affiliated / / withdrawn

Table with 3 columns: Factor, Utah, Total. Rows include Property, Payroll, and Sales.

Other Information

Main table for Partner's Share of Utah Income, Deductions and Credits. Rows 1-16 list various income and deduction items. Rows 17-19 detail nonrefundable and refundable credits, and tax withheld.

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.

Schedule N - Pass-through Entity Withholding Tax
 65105 EIN _____

**TC-65, Sch. N
 2021**

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

**25101 Credits Received from Upper-tier Pass-through Entities
and Mineral Production Withholding Tax Credit on TC-675R**

EIN _____

**TC-250
2021**

(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.