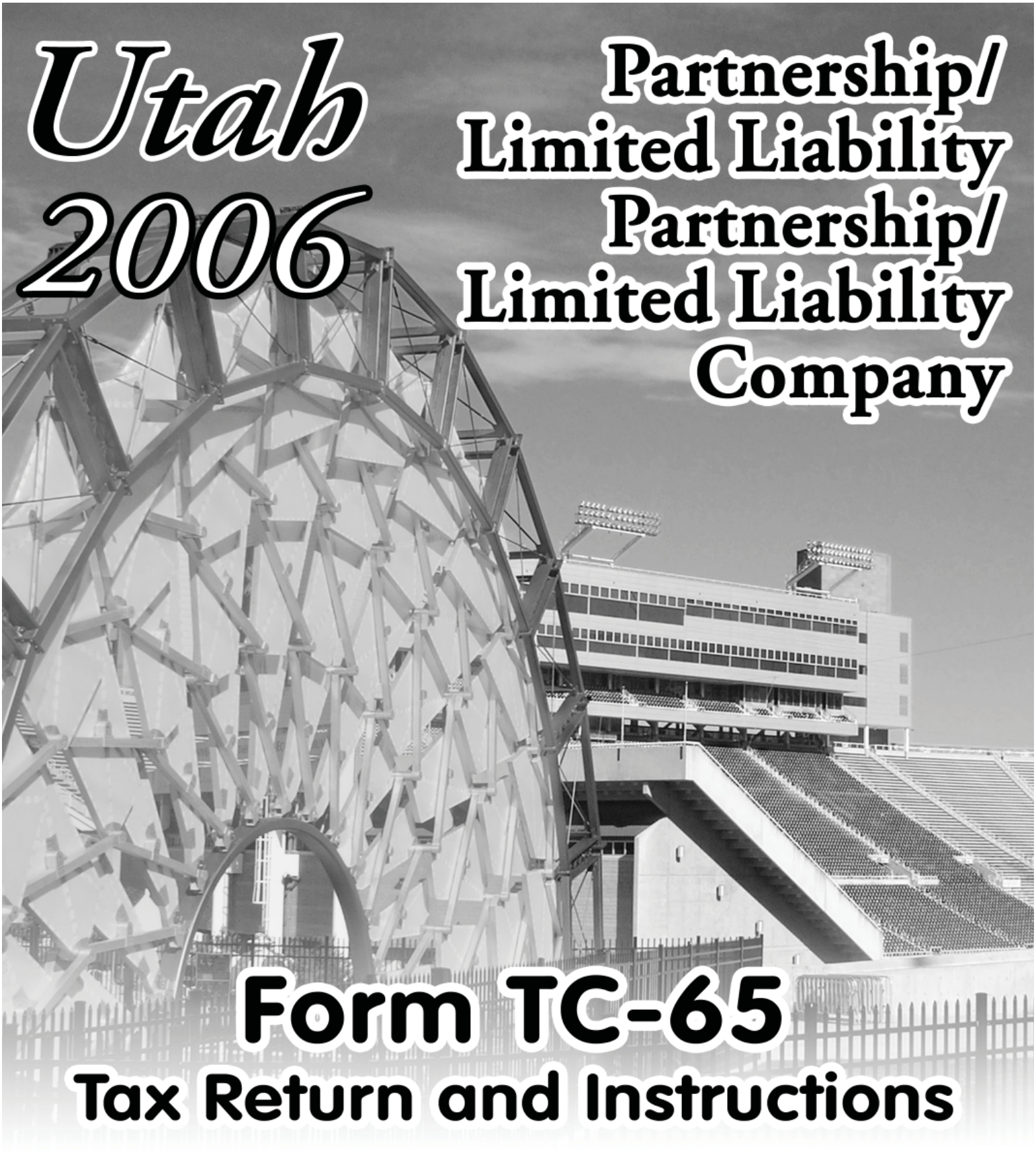
Utah 2006

Partnership/ Limited Liability Partnership/ Limited Liability Company



Form TC-65

Tax Return and Instructions

Utah State Tax Commission • 210 North 1950 West • Salt Lake City, UT 84134

www.tax.utah.gov

Contents

General Instructions for TC-65 1
- What's New? 1
- Partnership Defined 1
- Partnership Changes 1
- Rounding Off to Whole Dollar Amounts 1
- Where To File 1
- Due Date 1
- Filing Extension 1
- Penalties 1
- Interest 1
- Amended Returns 2
- Federal Form 8886 2
- Partnerships Not Subject to Tax 2
- Federal Taxable Income 2
- Character of Partnership Items 2
- Nonresident or Part-year Resident Share of Partnership Items 2
- Mineral Producers or Payers 3
- Nonresident Partner's Income 3
- Modifications 3
- Composite Filing 3
- Tax on a Composite Return 3
- Schedules for Partner Information 3
- Signature 4
- Paid Preparer Authorization 4
- Tax Due on Composite Return 4
- Payment Options 4
- Penalty and Interest 4
- Payment Agreement Request 4
- Additional Information 5

Instructions for TC-65, Schedule A 5

Instructions for TC-65, Schedule B 5

Online Services

Visit our website for detailed tax information and all Utah State tax forms/instructions.

tax.utah.gov

Pay tax due and make payments online with a credit card or e-check.

PAYMENT EXPRESS

paymentexpress.utah.gov

References

UC: Utah Code

Need forms?

Print online at **tax.utah.gov/forms**, or call (801) 297-6700 or 1-800-662-4335, ext. 6700

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (TDD) (801) 297-2020. Please allow three working days for a response.

General Instructions for TC-65

What's New?

- **Reportable Transaction Disclosure Statement:** If you filed federal form 8886, you are now required to disclose this information on your Utah return. See page 2.
- **Partnership Filing Requirements:** For taxable years ending after June 6, 2005, a partnership, LP, LLP or LLC, all of whose partners or members are Utah resident individuals, is no longer required to file a TC-65, Utah Partnership Return. The filing requirement is considered met if records are maintained showing each partner's or member's share of income, losses, credits, and other distributive items, and such records are made available to the Tax Commission upon request. Partnerships, LPs, LLPs and LLCs whose partners or members are not ALL Utah resident individuals are still required to file the TC-65 if they have income derived from sources within Utah.

Partnership Defined

A "partnership" is any unincorporated entity that is treated as a partnership under federal income tax law, including general partnerships, limited partnerships, limited liability partnerships and limited liability companies. A "partner" includes a partner or member of one of these entities.

Partnership Changes

Partnership changes (e.g. name change, physical and/or mailing address changes, or ceasing to do business in Utah) must be reported in writing to:

Master File Maintenance
Utah State Tax Commission
210 N 1950 W
SLC, UT 84134-3310

Rounding Off to Whole Dollar Amounts

Round off cents to the nearest whole dollar. Round down if cents are under 50 cents; round up if cents are 50 cents and above. **Do not enter cents anywhere on the return.**

Where To File

Send the partnership return, along with any payment, to:

Utah State Tax Commission
210 N 1950 W
SLC, UT 84134-0270

Due Date

A return must be filed on or before the 15th day of the fourth month following the close of the fiscal year, or by April 15th for a calendar year business. If the due date falls on a Saturday, Sunday or legal holiday, the due date becomes the next business day.

Filing Extension

Partnerships are automatically allowed an extension of up to six months to file a return without filing an extension form. **This is an extension of time to file the return – NOT an extension of time to pay taxes.** To avoid penalty and interest, the prepayment requirements must be met on or before the original return due date and all returns must be filed within the six-month extension period.

Extension Prepayments

The required extension prepayment must equal 90 percent of the current year's tax liability, or 100 percent of the previous year's tax liability. Typically, partnerships that make estimated prepayments using form TC-544 will have complied with the 90-percent requirement and may not need to make additional prepayments to avoid extension penalties.

Penalties

Utah law provides for uniform tax penalties for failure to file tax returns, failure to pay tax due, and failure to file information returns or supporting schedules.

The penalty for **failure to file a tax due return** by the due date is the greater of $20 or 10 percent of the unpaid tax.

The penalty for **failure to pay tax due** as reported on a timely filed return, or within 30 days of a notice of deficiency, is $20 or 10 percent of the unpaid tax, whichever is greater. If a tax balance is still unpaid 90 days after the due date on a late filed return, a second penalty of $20 or 10 percent of the unpaid tax, whichever is greater, will be added for failure to pay timely.

The penalty for **underpayment of the extension prepayment** is 2 percent per month of the unpaid tax during the extension period. If the return is not filed by the extension due date, failure to file and failure to pay penalties will apply as if the extension had not been granted.

The penalty for **failure to file an information return** or a complete supporting schedule is $50 for each return or schedule up to a maximum of $1,000.

For a list of additional penalties that may be imposed, refer to UC §59-1-401 and Pub 58.

Interest

Interest will be assessed at the rate prescribed by law from the original due date until any outstanding liability is paid in full. The interest rate for most taxes and fees administered by the Tax Commission for the 2007 calendar year is 7 **percent**.

Pub 58, which contains applicable interest rates, is available on the Internet at **tax.utah.gov/forms** or by calling or writing the Tax Commission.

Amended Returns

To amend a previously filed return, use the tax form and instructions for the year you are amending. You can obtain prior year forms and instructions at **tax.utah.gov/forms**.

An amended return should be filed promptly if:

- An error is discovered on your Utah or federal return after it has been filed; or
- Your federal return is audited or adjusted by the IRS and the audit or adjustment affects your Utah return. You must report such changes or corrected income within 90 days of the IRS's final determination.

To amend a previously filed return, enter on page 1 of the Utah return in the box titled "For Amended Return" a code number that best corresponds to the REASON FOR AMENDING. See codes below.

Reason-for-Amending Codes

1 You filed an amended return with the IRS (attach a copy of your amended federal return).

2 You made an error on your Utah return (attach an explanation of the adjustment made).

3 Federal audit adjustments, which resulted in changes in federal taxable income, were issued and became final (attach a copy of the IRS adjustment).

4 Other (attach explanation to return).

Complete the return by entering the figures as corrected. Enter all other amounts as shown on your original return. If you received a refund on your original Utah return, enter the amount of the refund on line 13 of the 2006 amended return. If you paid tax with the original return or made subsequent payments of the tax prior to filing the amended return, include the total previous payments on line 15 of the 2006 amended return.

Federal Form 8886

If you filed federal Form 8886, Reportable Transaction Disclosure Statement, with the Internal Revenue Service, enter an "X" in the box at the top of your TC-65, as indicated.

Partnerships Not Subject to Tax

A partnership is not subject to Utah income tax. Partners conducting business are liable for Utah income tax in their separate or individual capacities. However, a partnership may file a composite income tax return and pay tax on behalf of individual nonresident partners that meet certain conditions. See Composite Filing on page 3.

Federal Taxable Income

Utah law defines federal taxable income as "taxable income as currently defined in Section 63, Internal Revenue Code of 1986." Since Utah's taxable income is based on the federal taxable income, a partner's ability to carry forward and carry back partnership losses is determined on the federal level. The loss taken by a partner in a given year must match the loss taken on the federal return. Losses cannot be independently carried back and carried forward in any given year on the partner's Utah return.

Character of Partnership Items

1. Each item of partnership income, gain, loss or deduction has the same character for a partner as it has for federal income tax purposes. When an item is not characterized for federal income tax purposes, it has the same character for a partner as if realized directly from the source realized by the partnership, or incurred in the same manner as incurred by the partnership.
2. In determining Utah taxable income of a partner, any modification (such as U.S. government bond interest) that relates to an item of the partnership income, gain, loss or deduction shall be made in accordance with the partner's distributive share for federal income tax purposes of the items to which the modification relates. Where a partner's share of any such item is not required to be taken into account separately for federal income tax purposes, the partner's distributive share of such item shall be determined in accordance with his distributive share for federal income tax purposes of partnership income or loss generally.
3. Where a partner's distributive share of an item of partnership income, gain, loss or deduction is determined for federal income tax purposes by a special provision in the partnership agreement with respect to such item, and where the principal purpose of such provision is the avoidance or evasion of tax, the partner's distributive share of such item and any modification with respect thereto shall be determined as if the partnership agreement made no special provision with respect to that item.

Nonresident or Part-year Resident Share of Partnership Items

1. In determining the adjusted gross income of a nonresident partner of any partnership, there shall be included only that part derived from or connected with sources in Utah of the partner's distributive share of items of partnership income, gain, loss or deduction entering into the partner's federal adjusted gross income. (The Utah portion may be shown alongside the total for each item amount as an attachment to the return.)
2. In determining the sources of a nonresident partner's income, the following conditions apply.
   a. No consideration will be given to a provision in the partnership that characterizes payments to the partner as being for services or for the use of capital, or allocates to the partner, as income or gain from sources outside Utah, a greater portion of his distributive share of partnership income or gain than the ratio of partnership income or gain from sources outside Utah to

partnership income or gain from all sources, except as provided in 5 below;

b. No consideration will be given to a provision in the partnership that allocates to the partner a greater portion of a partnership item, loss or deduction connected with sources in Utah than his proportionate share, for federal income tax purposes, of partnership loss or deduction generally, except as provided in 5 below;

3. Any modification (such as for U.S. government bond interest) that relates to an item of partnership income, gain, loss or deduction, shall be made in accordance with the partner's distributive share for federal income tax purposes of the item to which the modification relates, but limited to the portion of such item derived from or connected with sources in Utah;

4. A nonresident partner's distributive share of items of income, gain, loss or deduction shall be determined as provided in Character of Partnership Items, paragraphs 1 and 2. The effect of a special provision in a partnership agreement, other than a provision referred to in 3 above, having as a principal purpose the avoidance or evasion of tax, shall be determined as provided in Character of Partnership Items, paragraph 3; and

5. The Utah State Tax Commission may, on application, authorize the use of other methods of determining a nonresident partner's portion of a partnership item derived from or connected with sources in Utah, and the modification related thereto, as may be appropriate and equitable, on such terms and conditions as it may require.

Mineral Producers or Payers

If the partnership is a producer or other person paying proceeds in connection with mineral properties located within Utah, the partnership must report to each partner the partner's share of mineral production withholding tax withheld and remitted to the Utah State Tax Commission. The producer must furnish a copy of form TC-675R to the recipients. The recipient will take credit against the tax for the amount withheld and attach a copy to their Utah individual income tax return, fiduciary tax return or corporation tax return. The recipient must retain a copy for verification of the amounts of tax withheld by the producer.

If the partnership is the recipient of proceeds in connection with mineral properties located within Utah, the partnership should attach a copy of form TC-675R to the partnership return. The amounts withheld are allocated to each partner in proportion to each partner's share of income and should be shown on the federal form 1065, Schedule K-1.

Nonresident Partner's Income

Complete Schedule A to determine the Utah income amount for non-resident partners. If the partnership does business both within and outside of Utah, the portion of the nonresident partnership income attributable to Utah is determined by first completing Schedule B, and then Schedule A.

Modifications

Modifications may be needed to determine the Utah taxable income of a partner. See Character of Partnership Items and Nonresident or Part-year Resident Share of Partnership Items.

Composite Filing

Partnerships may file a composite income tax return (lines 7 through 17 of form TC-65) on behalf of individual nonresident partners that meet the following conditions:

1. Only individual nonresident partners with no other income from Utah sources may be included on the composite return. Nonresident partners included on the composite return may not file a separate Utah individual income tax return. Resident partners may not be included on lines 7 through 17 of the return.

2. Schedule N must be included with the return. The schedule shall list the information indicated for all individual nonresident partners included in the composite filing.

3. If individual nonresident partners have other sources of Utah income or are entitled to any Utah credits, they cannot be included in the composite filing. Those partners must file a Utah individual income tax return.

A composite partnership return **should not** be filed if there is a loss or negative income. Separate individual returns should be filed by the partners in this case.

Tax on a Composite Return

The tax on a composite return shall be computed using the maximum tax rate applied to Utah taxable income attributable to Utah sources after allowing the following:

1. A deduction equal to 15 percent of the Utah taxable income attributable to nonresident partners included in the composite filing (form TC-65, line 9);

2. No deductions shall be allowed for standard or itemized deductions, personal exemptions, federal tax determined for the same period, or any other deductions except as specified in 1; and

3. Credits, other than prepayments, cannot be claimed on the TC-65. Partners must file their own Utah individual income tax returns to claim any credits. Nonresident partners who are eligible to claim Utah credits may not be included on a composite return.

Schedules for Partner Information

List all general partner information on form TC-65, Schedule G.

List all limited partner information on form TC-65, Schedule L.

Additional copies of these schedules may be photocopied or printed from our web site at **tax.utah.gov/forms**.

Signature

In the case of a partnership, LP or LLP, a general partner must sign the return. In the case of an LLC, a member must sign the return, or if the LLC has vested management in a manager or managers, a manager must sign the return. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the partnership/LP/LLP/LLC, then the receiver, trustee, or assignee must sign the return.

Paid Preparer Authorization

If the partnership wants to allow the Tax Commission to discuss their 2006 return with the paid preparer who signed it, enter an "X" in the box on the right side of the signature area of the return where indicated. This authorization applies only to the individual whose signature appears in the Paid Preparer Section of the return. It does not apply to the firm, if any, shown in that section.

If you enter an "X" in the box, the partnership is authorizing the Tax Commission to call the paid preparer to answer any questions that may arise during the processing of the return. The paid preparer is also authorized to:

- Give the Tax Commission any information that is missing from the return,
- Call the Tax Commission for information about the processing of the return or the status of any refund or payment(s), and
- Respond to certain Tax Commission notices about math errors, offsets, and return preparation.

The partnership is not authorizing the preparer to receive any refund, bind the entity to anything (including any additional tax liability), or otherwise represent the entity before the Tax Commission. If the entity wants to expand the preparer's authorization, complete and submit to the Tax Commission form TC-737, Power of Attorney and Declaration of Representative. Form TC-737 is available on our website at **tax.utah.gov/forms**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing the entity's 2007 tax return. If you wish to revoke the authorization before it ends, submit your request in writing to the Utah State Tax Commission, attention Taxpayer Services, 210 N 1950 W, SLC, UT 84134.

Paid Preparer

The paid preparer must enter his or her name, address, and social security number or PTIN in the section below the authorized signature on the return.

Preparer Penalties

The person who prepares, presents, procures, advises, aids, assists or counsels another on a return, affidavit, claim or similar document administered by the Tax Commission, and who knows or has reason to believe it may understate a tax, fee or charge is subject to both a civil penalty ($500 per document) and criminal penalties (second degree felony with a fine from $1,500 to $25,000). See Utah Code Sections 59-1-401(9) and (10) for specific details.

Tax Due on Composite Return

If you owe tax on a composite return, the payment may be sent electronically or paid by check. To pay electronically, see Payment Options below.

Payment Options

You may pay any tax due online with a credit card or an electronic check (ACH debit) from your checking account. You may pay in full or make partial payments throughout the year. Each online payment is subject to a service fee.

To pay online, access PaymentExpress (**paymentexpress.utah.gov**) and follow the step-by-step instructions.

You may also mail your check or money order payable to the Utah State Tax Commission with your return. Be sure to write the partnership employer identification number, daytime telephone number and "2006 TC-65" on your check. **DO NOT STAPLE check to return.** Remove the check stub before sending. **DO NOT MAIL CASH with your return.** The Tax Commission assumes no liability for loss of cash placed in mail.

Mail your return, and payment if applicable, to the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270. If mailing your payment separate from your return, include form TC-544, but do **NOT** send another copy of your tax return with your payment. Doing so may delay posting of your payment.

ALLOW AT LEAST 90 DAYS FOR YOUR RETURN TO BE PROCESSED.

Penalty and Interest

Penalty and interest, if applicable, will be billed. Penalty and interest charges are explained in the Penalties and Interest instructions on page 1.

Payment Agreement Request

If you owe tax and are unable to pay all or a portion of the amount owed, you may request a payment agreement by completing form TC-804B, Payment Agreement Request. The form can be obtained at **tax.utah.gov/forms**. If approved, you will receive a letter confirming the acceptance of your request.

A payment agreement does not stop the accrual of penalty and interest. If you do not pay in full by the return due date, whether or not you request a payment agreement, any balance due will be subject to penalty and interest.

If you do not submit a payment agreement request form, a billing notice for the full amount due, including penalty and interest, will be mailed to you. Upon receiving this notice, you must pay the total amount due, or request a formal payment agreement by completing and mailing form TC-804B or calling (801) 297-7703 or 1-800-662-4335 ext. 7703.

Payments may be submitted prior to approval of the payment agreement request or billing notice, per the instructions above.

Additional Information

Additional information concerning Utah income tax requirements as they affect partnerships and partnership returns are contained in the Utah Code and the rules of the Utah State Tax Commission.

Instructions for TC-65, Schedule A

Use Schedule A to determine the Utah amounts for nonresident partners. If the partnership does business both within and outside of Utah, the portion of the nonresident partnership income attributable to Utah is determined by completing Schedule B prior to Schedule A.

Lines 1-11 and 13 –17
Enter income, losses and deductions that are directly passed through to the partners as shown on federal Schedule K. Lines 1 through 11 and 13 through 17 of this form reference the line from federal Schedule K where the passthrough income or deductions can be found.

Line 12 - Total Income
Add lines 1 through 11. Enter the total on line 12.

Line 18 - Total Deductions
Add lines 13 through 17. Enter the total on line 18.

Line 19 - Net Partnership Income
Subtract line 18 from line 12. Enter the amount on line 19.

Line 20 - Interest from U.S. Government Obligations
See Pub 33, U.S. Government Obligations, available at **tax.utah.gov/forms**. Enter the amount on line 20, if included in line 5 above.

Line 21 - Net Income Subject to Apportionment
Subtract line 20 from line 19. Enter the amount on line 21.

Line 22 - Apportionment Fraction
Enter 1.000000, or the fraction (decimal) from Schedule B, line 8, if applicable.

Line 23 - Utah Income Amount
Multiply line 21 by line 22. Enter the total on line 23. Enter this amount on line 5 of the partnership form,TC-65.

Instructions for TC-65, Schedule B

Use Schedule B to calculate the portion of the nonresident partnership income attributable to Utah, if the partnership does business both within and outside of Utah.

Determine the apportionment fraction (decimal) by completing this schedule. The factors express a ratio for tangible property in Utah, for wages and salaries in Utah, and for sales in Utah. These factors are added together and divided by the number of factors present (typically 3) to arrive at the Utah apportionment fraction calculated to ***six decimals.*** This fraction is to be applied to the apportionable income (or loss) on Schedule A to arrive at the amount of income (or loss) apportioned to Utah. In cases where one or more of the factors is omitted due to peculiar aspects of the business operations, divide by the number of factors present.

Briefly describe the nature and location(s) of your Utah business activities in the space provided at the top of this schedule.

Lines 1a — 1f - Property Factor
Show the average cost value during the taxable year of real and tangible property used in the business within Utah (including leased property) in column A and overall (including Utah) in column B.

Property owned by the partnership is valued at its original cost. Property rented by the partnership is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the partnership less the annual rental rate received by the partnership from subrentals.

The average value of property must be determined by averaging the cost values at the beginning and end of the tax period. However, monthly values may be used or required if monthly averaging more clearly reflects the average value of the partnership's property.

A supporting schedule should be attached whenever monthly averaging is used.

Enter totals of lines 1a through 1e in the respective columns of line 1f.

Line 2 - Property Factor Calculation

Determine the property factor (decimal) by dividing line 1f column A by line 1f column B.

Line 3 - Payroll Factor

Wages, salaries, commissions, and other includable compensation paid to employees for personal services must be included in the Utah factor to the extent the services, for which the compensation was paid, were rendered in Utah.

Compensation is paid in Utah if:

1. The individual's service is performed entirely within Utah;
2. The individual's service is performed both within and outside Utah, but the service performed outside Utah is incidental to the individual's service within Utah; or
3. Some of the service is performed in Utah and
   a. the base of operations, or, if there is no base of operations, the place where the service is directed or controlled, is within Utah, or
   b. the base of operations or the place where the service is directed or controlled is not in any state where some part of the service is performed, but the individual's residence is in Utah.

Amounts reportable for employment security purposes may ordinarily be used to determine the wage factor.

Overall wages, including Utah, are listed in column B of line 3a.

Line 4 - Payroll Factor Calculation

Determine the payroll factor (decimal) by dividing line 3a column A by line 3a column B.

Lines 5a — 5h - Sales Factor

The sales factor is the fraction the sales or charges for services within Utah for the taxable year bear to the overall sales for the taxable year. Gross receipts from the performance of services are in Utah to the extent the services are performed in Utah.

Sales of tangible personal property are in Utah if the property is delivered or shipped to a purchaser within Utah regardless of the F.O.B. point or other conditions of the sale, or if the property is shipped from an office, store, warehouse, factory, or other place of storage in Utah and (1) the purchaser is the United States government, or (2) the partnership is not taxable in the state of the purchaser.

Overall sales, including Utah, are listed in column B.

Nexus definition: The jurisdictional link that must be present before a state may tax a partnership upon its activities within a state's borders.

Enter totals of lines 5a through 5g in their respective columns on line 5h.

Line 6 - Sales Factor Calculation

Determine the sales factor (decimal) by dividing line 5h column A by line 5h column B.

Line 7 - Total Factors

Enter the sum of the factors from lines 2, 4 and 6.

Line 8 - Apportionment Fraction

Calculate the apportionment fraction to six decimals by dividing line 7 by the number of factors used (typically 3 - property, payroll and sales). If one or more of the factors are not present (i.e., there is a zero in the denominator on lines 1f, 3a or 5h in column B), divide by the number of factors present. If the numerator is zero but a denominator is present, include that factor in the number of factors present. Enter the apportionment fraction (decimal) here and on Schedule A, line 22.

Specialized Apportionment Rules

Specialized apportionment rules apply for:

- Trucking Companies (R865-6F-19)
- Railroads (R865-6F-29)
- Publishing Companies (R865-6F-31)
- Financial Institutions (R865-6F-32)
- Telecommunication (R865-6F-33)

Clear form

Get forms online - tax.utah.gov

65061

9999

Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return of Income

For the year ending Dec. 31, 2006, or fiscal taxable year beginning _____ and ending _____.

2006
TC-65
Rev. 12/06

PARTNERSHIP

- ☐ **FOR AMENDED RETURN - ENTER CODE (1 - 4) from page 2**
- ☐ **Enter "X" if you filed federal form 8886**

Check box(es) if this is a new address:	Name			Employer Identification Number
☐ Physical address	Address			Telephone number
☐ Mailing address	City	State	ZIP Code	Foreign country, if not U.S.

Indicate whether the entity named above is a: **P** ☐ **General or Limited Partnership** **O** ☐ **Limited Liability Partnership** **L** ☐ **Limited Liability Company**

1. Number of partners/members who are **not** Utah residents (If all partners/members are Utah residents, complete lines 2 through 5 only)	1		
2. Date registered in Utah (MM/DD/YY)	2		
3. If dissolved, date of dissolution (MM/DD/YY)	3		
4. Did the entity have income derived from Utah sources or maintain a bona fide office, store, factory or place of business in Utah?	4	Yes ☐	No ☐
5. Amount of Utah income (attach Schedules A and B, if applicable) **NOTE: Do not file this return for a partnership if all partners are Utah resident individuals (see inst. page 1)**	5		.00
6. Percentage of Utah income attributable to nonresidents	6		%
7. Is this a composite return on behalf of nonresident partners/members? **If you answered yes on line 7, you must complete lines 8 through 17**	7	Yes ☐	No ☐
8. Utah income attributable to nonresident partners/members included in composite filing (attach form TC-65 Schedule N)	8		.00
9. Deduction amount — 15 percent (multiply line 8 by .15)	9		.00
10. Utah taxable income attributable to nonresident partners/members included in composite filing (line 8 minus line 9)	10		.00
11. Tax rate	11	**.0698**	
12. Tax (line 10 multiplied by line 11)	12		.00
13. Amended returns only — refund received on original return	13		.00
14. Total (add lines 12 and 13)	14		.00
15. Taxes prepaid (including extension prepayments and voluntary prepayments) If this is an amended return, include payments made on original return.	15		.00
16. **Tax Due** (If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14.)	16		.00
17. **Refund** (If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15.)	17		.00

Official Use Only

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

Signature of general partner/member	Date	☐ Enter "X" if the Tax Commission may discuss this return with the preparer shown below (see page 4)

Paid Preparer's Section	Paid preparer's signature	Date	Preparer's SSN / PTIN	
	Firm's name (or yours, if self employed)	Telephone number	Employer identification number	
	Paid preparer's complete address	City	State	ZIP Code

File return with the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270, telephone (801) 297-2200 or 1-800-662-4335, **www.tax.utah.gov**

TC-65 Schedule A - Computation of Utah Income

Clear form

TC-65A
Rev. 12/06

Partnership name	Taxable year ending	Employer Identification Number

1. Ordinary business income (loss) from line 1 of federal form 1065, Schedule K	1	00		
2. Net rental real estate income (loss) from line 2 of federal form 1065, Schedule K	2	00		
3. Other net rental income (loss) from line 3c of federal form 1065, Schedule K	3	00		
4. Guaranteed payments from line 4 of federal form 1065, Schedule K	4	00		
5. Interest income from line 5 of federal form 1065, Schedule K	5	00		
6. Ordinary dividends from line 6a of federal form 1065, Schedule K	6	00		
7. Royalties from line 7 of federal form 1065, Schedule K	7	00		
8. Net short-term capital gain (loss) from line 8 of federal form 1065, Schedule K	8	00		
9. Net long-term capital gain (loss) from line 9a of federal form 1065, Schedule K	9	00		
10. Net section 1231 gain (loss) from line 10 of federal form 1065, Schedule K	10	00		
11. Other income (loss) from line 11 of federal form 1065, Schedule K	11	00		
12. TOTAL income (add lines 1 through 11)			12	00
13. Section 179 deduction from line 12 of federal form 1065, Schedule K	13	00		
14. Investment interest expense from line 13b of federal form 1065, Schedule K	14	00		
15. Section 59(e)(2) expenditures from line 13c(2) of federal form 1065, Schedule K	15	00		
16. Other deductions from line 13d of federal form 1065, Schedule K	16	00		
17. Foreign taxes from line 16l of federal form 1065, Schedule K	17	00		
18. TOTAL deductions (add lines 13 through 17)			18	00
19. NET partnership income (subtract line 18 from line 12)			19	00
20. Interest from U. S. Government obligations included on line 5 above			20	00
21. NET income subject to apportionment (subtract line 20 from line 19)			21	00
22. Apportionment fraction to six decimals (1.000000, or decimal from TC-65, Schedule B, line 8)			22	__ . __ __ __ __ __ __
23. UTAH income amount (multiply line 21 by line 22). Enter here and on line 5 of TC-65			23	00

TC-65 Schedule B - Apportionment Schedule

TC-65B
Rev. 12/06

Partnership name	Taxable year ending	Employer Identification Number

Describe briefly the nature and locations(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 (total lines 1a through 1e)	1f		00		00
2. Property factor (decimal) — line 1f, column A divided by line 1f, column B				2	__ . __ __ __ __ __ __
3. **Payroll Factor**					
a. Total wages, salaries, commissions and other compensation	3a		00		00
4. Payroll factor (decimal) — line 3a, column A divided by line 3a, column B				4	__ . __ __ __ __ __ __
5. **Sales Factor**					
a. Sales (gross receipts less returns and allowances)				5a	00
b. Sales delivered or shipped to Utah purchasers from outside Utah	5b		00		
c. Sales delivered or shipped to Utah purchasers from within Utah	5c		00		
d. Sales shipped from Utah to the United States government	5d		00		
e. Sales shipped from Utah to purchasers in a state(s) where the taxpayer has no nexus (the corporation is not taxable in the state of purchaser)	5e		00		
f. Rent and royalty income	5f		00		00
g. Service income (attach schedule)	5g		00		00
h. Total sales and services (total lines 5a through 5g)	5h		00		00
6. Sales factor (decimal) — line 5h, column A divided by line 5h, column B				6	__ . __ __ __ __ __ __

APPORTIONMENT FRACTION

7. Add lines 2, 4 and 6	7	__ . __ __ __ __ __ __
8. Calculate the **Apportionment Fraction** to **SIX DECIMALS** (line 7 divided by **3** or the number of factors present). Enter on Schedule A, line 22.	8	__ . __ __ __ __ __ __

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished.

Utah Partnership/Limited Liability Partnership/Limited Liability Company Return of Income
TC-65 Schedule G

TC-65G
Rev. 12/06

Partnership/Limited Liability Partnership/Limited Liability Company Name	Taxable Year Ending	Employer Identification Number

General Partners/Managing Members **Please make any corrections in the space provided**

SSN/EIN: _____
Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Telephone: _____
Date Affiliated: _____ Date Withdrawn: _____

- ☐ Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Limited Liability Partnership
- ☐ Limited Liability Company

SSN/EIN: _____
Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Telephone: _____
Date Affiliated: _____ Date Withdrawn: _____

- ☐ Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Limited Liability Partnership
- ☐ Limited Liability Company

SSN/EIN: _____
Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Telephone: _____
Date Affiliated: _____ Date Withdrawn: _____

- ☐ Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Limited Liability Partnership
- ☐ Limited Liability Company

SSN/EIN: _____
Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Telephone: _____
Date Affiliated: _____ Date Withdrawn: _____

- ☐ Individual
- ☐ Corporation
- ☐ Partnership
- ☐ Limited Liability Partnership
- ☐ Limited Liability Company

Utah Partnership/Limited Liability Partnership/Limited Liability Company Return of Income
TC-65 Schedule L

TC-65L
Rev. 12/06

Partnership/Limited Liability Partnership/Limited Liability Company Name	Taxable Year Ending	Employer Identification Number

Limited Partners/Nonmanaging Members

Taxpayer ID (SSN or EIN)	Name (last, first)	Address	Partner's/ Member's Percent of Utah Income

Duplicate this form if additional sheets are necessary

Utah Partnership/Limited Liability Partnership/Limited Liability Company Return of Income

TC-65 Schedule N

Clear form

TC-65N
Rev. 12/06

Partnership/Limited Liability Partnership/Limited Liability Company Name	Taxable Year Ending	Employer Identification Number

Nonresident Composite Tax Information

Partnerships/limited liability partnerships/limited liability companies making income tax payments on behalf of nonresident partners/members should complete this form. These are partnerships/limited liability partnerships/ limited liability companies that file a composite return.

Composite partnership/limited liability partnership/limited liability company filers should list below all nonresident partners/ members for whom Utah income tax is being paid. The social security number (SSN) or employer identification number (EIN), the percentage of partnership/limited liability partnership/limited liability company income, and the Utah income attributable to each nonresident partner/member must be indicated.

Nonresident Partner/Member Name (last / first)	SSN or EIN	Percent of Income	Attributable Utah Income
		%	$

TOTAL (also enter on TC-65, line 8) .....

Duplicate this form if additional sheets are necessary