

65101

9998

Utah Partnership/Limited Liability Partnership/
Limited Liability Company Return

2011
TC-65

For the 2011 calendar year, or fiscal year / / 2011 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 addresses.

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. Prepayments made for the year
5. Amended return only (see instructions)
6. Total payments
7. Total due
8. Penalties and interest
9. Pay this amount
10. Overpayment
11. Amount of overpayment on line 10 to be applied to next year
12. Refund

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 LLC member manager, Preparer's signature, Date, Preparer's phone no., Preparer's PTIN, Preparer's EIN, and Preparer's complete address.

TC-65, Schedule A Utah Taxable Income

65102

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. Nonbusiness income allocated to Utah from TC-20, Schedule H, line 14	• 10	_____	.00
11. Nonbusiness income allocated outside Utah 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. Total Utah income (loss) allocated to pass-through entity taxpayers – 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 assets 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, 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
Indirect Related Expenses for Non-Utah Nonbusiness Income	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 assets value – line 23 divided by 2	_____ .00		_____ .00	
25. Non-Utah nonbusiness assets ratio – line 24, Column A, divided by line 24, Column B....				_____ . _____
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, line 11

TC-20, Schedule J Apportionment Schedule

20163

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 1a through 1e	• 1f _____ .00	• _____ .00
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	• _____ .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. 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. 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. Four times the sales factor – multiply line 6 by 4 14 _____
- 15. Add lines 2, 4 and 14 15 _____
- 16. Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 16 _____
– divide line 15 by 6 (or the number of factors present, counting the sales factor four 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)	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
	5. U.S. government interest income.....	.00	.00
	6. Other interest income .....	.00	.00
	7. Ordinary dividends .....	.00	.00
	8. Royalties.....	.00	.00
	9. Net short-term capital gain (loss) .....	.00	.00
	10. Net long-term capital gain (loss).....	.00	.00
	11. Net Section 1231 gain (loss) .....	.00	.00
	12. Recapture of Section 179 deduction .....	.00	.00
	13. Other income (loss) (describe)		
_____	.00	.00	
_____	.00	.00	
_____	.00	.00	
Deductions	14. Section 179 deduction.....	.00	.00
	15. Contributions .....	.00	.00
	16. Foreign taxes paid or accrued .....	.00	.00
	17. Other deductions (describe)		
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
Utah Credits	18. Utah nonrefundable credits – enter name of Utah credit		
	_____ Code: _____	.00	.00
	_____ Code: _____	.00	.00
	_____ Code: _____	.00	.00
	_____ Code: _____	.00	.00
	19. Utah refundable credits – enter name of Utah credit		
	_____ Code: _____	.00	.00
_____ Code: _____	.00	.00	
_____ Code: _____	.00	.00	
_____ Code: _____	.00	.00	
20. Total Utah tax withheld on behalf of all partners from Schedule N, Column I .....		.00	

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

65105

Employer Identification Number: _____

A partnership with nonresident individual partners and/or resident 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 the own returns:

Enter "1" to request a waiver for **ALL** partners, and enter "0" in column F for all partners..... }
 Enter "2" to request a waiver for **SOME** (but not all) partners, and enter "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. Pass-through
B. Withholding waiver for this partner	attributable to Utah	E times 5% (.05)	withholding credit	withholding
(enter "X" in column B and "0" in Column F)	plus Utah source	(not less than 0)	H. Previous pass-through	(F less G and H –
C. SSN/EIN of partner	guaranteed payments		withholding tax	not less than 0)
D. Partner's % of income OR ownership	(see instructions)			

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 pass-through withholding tax: I. _____ .00
 Enter on TC-65, line 3 and on Sch. K, line 20

Report the partner's pass-through withholding tax from column I on Schedule K-1, line 20.

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

TC-250

Rev. 12/11

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

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 19, or TC-65 Sch. K line 18, 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 20, or TC-65 Sch. K line 19, 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 20, or TC-65 Sch. K line 19, using credit code 46.