

65001



Utah Partnership/Limited Liability Partnership/
Limited Liability Company Return

2010
TC-65

9998



For the 2010 calendar year, or fiscal year / / 2010 to / /
mm/dd/yyyy mm/dd/yyyy

• AMENDED RETURN (CODE 1 - 4)

• Mark "X" if you filed federal Form 8886

Mark "X" if this is a new address: <input type="checkbox"/> Physical address <input type="checkbox"/> Mailing address	Partnership name			Employer Identification Number: _____
	Address			
	City	State	ZIP Code	
	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)	• 1	<u> / /</u>	
2. If dissolved, date of dissolution (mm/dd/yyyy)	• 2	<u> / /</u>	
3. Total pass-through withholding tax – Enter the total amount from Schedule N, column I. Note: This amount must be paid by the due-date of the return, without extensions.	• 3	_____	.00
4. Prepayments made for the year	• 4	_____	.00
5. Amended returns only (see instructions)	• 5	_____	.00
6. Total payments – Add lines 4 and 5.....	• 6	_____	.00
7. Total due – Subtract line 6 from line 3 – not less than zero	• 7	_____	.00
8. Penalties and interest (see instructions)	8	_____	.00
9. Pay this amount – Add lines 7 and 8. Make check to Utah State Tax Commission	• 9	_____	.00
10. Overpayment – Subtract line 3 from line 6 – not less than zero.....	10	_____	.00
11. Amount of overpayment on line 10 to be applied to next year	• 11	_____	.00
12. Refund – Subtract line 11 from line 10.....	• 12	_____	.00

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 HERE	Signature of officer	Title	Date	<input type="checkbox"/> Check here if the Tax Commission may discuss this return with the preparer shown below	
	Preparer's signature	Date	Preparer's phone no.		Preparer's PTIN
	Paid Preparer's Section	Name of preparer's firm (or yourself, if self-employed)			Preparer's EIN
		Preparer's complete address (street, city, state, ZIP)			

TC-65, Schedule A Utah Taxable Income

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 deducted on federal Form 1065, Schedule K, line 13a.....	• 2	_____	.00
3. Foreign taxes deducted on 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. Utah nonbusiness income net of expenses (see instructions).....	• 10	_____	.00
11. Non-Utah nonbusiness income net of expenses (see instructions)	• 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-65, Schedule B, line 8 or line 12, 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	• 16	_____	.00
(add line 10 and line 15)			

Employer Identification Number: _____

Note: Use this schedule only if you also do business in states other than Utah and need to apportion your income.

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 _____ .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 • 1f _____ .00 • _____ .00
 (add lines 1a through 1e)
- 2. Property factor (decimal) – line 1f, Column A divided by line 1f, Column B..... • 2 _____ .00

3. Payroll factor

- a. Total wages, salaries, commissions • 3a _____ .00 • _____ .00
 and other compensation
- 4. Payroll factor (decimal) – line 3a, Column A divided by line 3a, Column B..... • 4 _____ .00

5. Sales Factor

- a. Total sales (gross receipts less returns and allowances) • 5a _____ .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 a • 5e _____ .00
 state(s) where partnership is not taxed
 because it has no nexus in buyer's state
- f. Rent and royalty income..... • 5f _____ .00 • _____ .00
- g. Service income (see instructions and • 5g _____ .00 • _____ .00
 attach schedule)
- h. Total sales and services..... • 5h _____ .00 • _____ .00
 (add lines 5a through 5g)
- 6. Sales factor (decimal) – line 5h, Column A divided by line 5h, Column B • 6 _____ .00

Continue on page 2

TC-65, Schedule B — continued

Part 1 – Equally-weighted Three Factor Formula Election

- 7. Add lines 2, 4 and 6 7 ____ . _____
- 8. Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 8 ____ . _____
(divide line 7 by 3 or the number of factors present)

Part 2 – Double-weighted Sales Factor Formula Election

- 9. Enter "X" if using the double-weighted sales factor..... • 9 ____
- 10. Double sales factor (multiply line 6 by 2) 10 ____ . _____
- 11. Add lines 2, 4 and 10 11 ____ . _____
- 12. Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 12 ____ . _____
(divide line 11 by 4 or the number of factors present, counting the sales factor twice)

Enter the apportionment fraction from line 8 or line 12 on Schedule A, line 14.

TC-65, Schedule K Partners' Distributive Share Items

Employer Identification Number: _____

⇒ Number of Schedules K-1 attached to this return: ● _____

Federal Amount

Utah Amount

	Federal Amount	Utah Amount
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
_____	_____ .00	_____ .00
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
_____	_____ .00	_____ .00
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

Income (Loss)

Deductions

Utah Credits

Partner's Share of Utah Income, Deductions and Credits

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 Percentage 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

Other Information

Tax Commission Use Only

Partner's Share of Utah Income, Deductions and Credits

1. Utah ordinary business income (loss)	_____	.00
2. Utah net rental real estate income (loss)	_____	.00
3. Utah other net rental income (loss)	_____	.00
4. Utah guaranteed payments	_____	.00
5. Utah U.S. government interest income	_____	.00
6. Utah other interest income	_____	.00
7. Utah ordinary dividends	_____	.00
8. Utah royalties	_____	.00
9. Utah net short-term capital gain (loss)	_____	.00
10. Utah net long-term capital gain (loss)	_____	.00
11. Utah net Section 1231 gain (loss)	_____	.00
12. Recapture of Section 179 deduction	_____	.00
13. Utah other income (loss) (describe)	_____	.00
	_____	.00
	_____	.00
	_____	.00
14. Utah Section 179 deduction	_____	.00
15. Contributions	_____	.00
16. Foreign taxes paid or accrued	_____	.00
17. Utah other deductions (describe)	_____	.00
	_____	.00
	_____	.00
	_____	.00
18. Utah nonrefundable credits:		
Credit name	Code	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
19. Utah refundable credits:		
Credit name	Code	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
20. Utah tax withheld on behalf of partner	_____	.00
"X" if withholding waiver applied for:	_____	

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

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) attributable to Utah plus Utah source guaranteed payments (see instructions)	F. 5% of income (E times .05 – not less than 0)	G. Mineral production withholding credit	I. Pass-through withholding (F less G and H – not less than 0)
B. Withholding waiver for this partner (enter "X" in column B and "0" in Column F)			H. Previous pass-through withholding tax	
C. SSN/EIN of partner				
D. Partner's % of income OR ownership				
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: H. _____ .00
Enter here and on TC-65, line 3 and on Sch. K, line 20

Note: On the partner's Schedule K-1, report the amount from column I as Utah pass-through entity withholding tax.