Form IT-65
State Form 11800
(R12 / 8-13)

Indiana Department of Revenue

Indiana Partnership Return

for Calendar Year Ending December 31, 2013

2013

or Other Tax Year Beginning ____ ____ 2013 and Ending ____ ____ ____

Check box if amended. ☐ Check box if name changed. ☐

Name of Partnership | Federal Identification Number

Number and Street | Indiana County or O.O.S. | Principal Business Activity Code

City | State | ZIP Code

Telephone Number | K. Date of organization | In the State of | L. State of commercial domicile | M. Year of initial Indiana return

N. Accounting method: Cash ☐ Accrual ☐ Other ☐

O. Check all boxes that apply to entity: ☐ Initial Return ☐ Final Return ☐ In Bankruptcy ☐ Composite Return

P. Enter total number of partners: ____ Enter number of nonresident partners: ____

Q. I have on file a valid extension of time to file my return (federal Form 7004 or an electronic extension of time). ☐ Y

R. This is a limited liability company electing partnership treatment on the federal return. ☐ Y

S. This partnership is a member of another partnership(s). ☐ Y

Round all entries

Aggregate Partnership Distributive Share Income (see worksheet)

1. Total net income (loss) from U.S. partnership return, Form 1065 Schedule K, lines 1 through 11 less line 12, and a portion of line 13 related to investment income (see instructions); use minus sign for negative amounts ____ | 1 | .00

2. a. Enter name of addback or deduction (see instructions) ____ Code. No. ____ | 2a | .00

   b. Enter name of addback or deduction ____ Code. No. ____ | 2b | .00

   c. Enter name of addback or deduction ____ Code. No. ____ | 2c | .00

   d. Enter name of addback or deduction ____ Code. No. ____ | 2d | .00

   e. Enter name of addback or deduction ____ Code. No. ____ | 2e | .00

   f. Enter the total amount of addbacks and deductions from any additional sheets (use a minus sign for negative amount) ____ | 2f | .00

3. Total partnership income, as adjusted (add lines 1 through 2f) ____ | 3 | .00

4. Enter percentage for Indiana apportioned adjusted gross income from IT-65 Schedule E line 9, if applicable ____ | 4 | %

Summary of Calculations

5. Sales/use tax due on purchases subject to use tax from Sales/Use Tax worksheet (from page 16) | 5 | .00

6. Total composite tax from completed Schedule IT-65COMP (15G). Attach schedule ____ | 6 | .00

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7.	Total tax (add lines 5 and 6). Caution: If line 7 is zero, see line 15 late file penalty	7	.00
8.	Total amount of withholding (attach WH-18 statement(s) for composite members)	8	.00
9.	Total composite withholding IT-6WTH payments (see instructions)	9	.00
10.	Other payments/credits belonging to the partnership (attach documentation)	10	.00
11.	EDGE credit. Enter the total EDGE credit amount claimed (line 19 on Schedule IN-EDGE)	11	.00
12.	EDGE-R credit. Enter the total EDGE-R credit amount claimed (line 19 on Schedule IN-EDGE-R)	12	.00
13.	Subtotal (line 7 minus lines 8-12). If total is greater than zero, proceed to lines 14-16	13	.00
14.	Interest:Enter total interest due; see instructions (contact the department for current interest rate)	14	.00
15.	Penalty: If paying late, enter 10% of line 13. If line 7 is zero, enter $10 per day filed past the due date; see instructions	15	.00
16.	Penalty: If failing to include all nonresident partners on composite return, enter $500; see instructions	16	.00
17.	Total Amount Due (add lines 13-16). If less than zero, enter on line 18. Make payment in U.S. funds	17	.00
18.	Overpayment (add lines 8-12, and then subtract lines 7, 14, 15, and 16)	18	.00
19.	Refund: Amount from line 18. No carryforward allowed. Enter as a positive figure	19	.00

Certification of Signatures and Authorization Section

Under penalties of perjury, I declare I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Paid Preparer's Email Address

I authorize the Department to discuss my return with my personal representative (see page 13).

☐ Y ☐ N Date

Personal Representative's Name (please print)

Telephone Number

Signature of Corporate Officer

Print or Type Name of Corporate Officer

Title

If you owe tax, please mail your return to IN Department of Revenue, PO Box 7205, Indianapolis, IN 46207-7205.

Paid Preparer: Firm's Name (or yours if self-employed)

Paid Preparer's Name

PTIN

Telephone Number

Address

City

State Zip Code+4

Paid Preparer's Signature

Date

If you do **not** owe any tax, mail it to IN Department of Revenue, PO Box 7147, Indianapolis, IN 46207-7147.

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IT-65 2013 Schedule IN K-1

State Form 49181 (R13 / 8-13)

Indiana Department of Revenue

Partner's Share of Indiana Adjusted Gross Income, Deductions, Modifications, and Credits

Tax Year Beginning ____ ____ **2013 and Ending** ____ ____ ____

Name of Partnership	**Federal Identification Number**

Distributions - Provide IN K-1 to each partner. Enclose IN K-1 with IT-65 return. For information on the acceptable electronic data file format, visit the Department's website at www.in.gov/dor/3772.htm Pro rata amounts for lines 1 through 26 of any nonresident partner must be multiplied by the Indiana apportionment percent, if applicable, from IT-65, line 4.

Part 1 – Partner's Identification Section

(a) If Partner Is an Individual (please print clearly) — Social Security Number:

Last Name: First Name:

a1 _____ a2 _____ a3

(b) If Partner Is an Other Entity (please print clearly) — Federal Identification Number:

Name:

b1 _____ b2

(c) Partner's State of Residence or Commercial Domicile c1		
(d) Indiana Tax Withheld for Nonresident Partner (on WH-18) ..... d		00
Enter federal ID number from pass-through WH-18 _____		
(e) Partner's Federal Pro Rata Percentage ..... e		%
(f) Partner's Tax as Computed on IT-65COMP Column G ..... f		00

Part 2 - Distributive Share Amount (use apportioned figures for nonresident partners)

1. Ordinary business income (loss)		00
2. Net rental real estate income (loss)		00
3. Other net rental income (loss)		00
4. Guaranteed payments		00
5. Interest income		00
6. Ordinary dividends		00
7. Royalties		00
8. Net short-term capital gain (loss)		00
9. Net long-term capital gain (loss)		00
10. Net IRC Section 1231 gain (loss)		00
11. Other income (loss)		00
12. IRC Section 179 expense deduction		00
13a. Portion of expenses related to investment portfolio income, including investment interest expense and other (federal nonitemized) deductions		00
13b. Other information from line 20 of federal K-1 related to investment interest and expenses not listed elsewhere		00
14. Total pro rata distributions (Add lines 1 through 11; subtract lines 12, 13a, and 13b when applicable.)		00

Continued on next page ▶

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Part 3 - State Modifications Add or subtract the following. Designate the distributive share amount of each modification for Indiana adjusted gross income from line 2 on the front of Form IT-65. For nonresidents, apply apportioned figures. (Use a minus sign to denote negative amounts.)

15. State income taxes deducted		00
16. Net bonus depreciation allowance		00
17. Excess IRC Section 179 deduction		00
18. Interest on U.S. obligations		00
19. Addback/ Deduction _____ Code: __ __ __		00
20. Addback/ Deduction _____ Code: __ __ __		00
21. Addback/ Deduction _____ Code: __ __ __		00
22. Addback/ Deduction _____ Code: __ __ __		00
23. Addback/ Deduction _____ Code: __ __ __		00
24. Addback/ Deduction _____ Code: __ __ __		00
25. Addback/ Deduction _____ Code: __ __ __		00
26. Addback/ Deduction _____ Code: __ __ __		00
27. Total distributive share of modifications (add lines 15 through 26 and carry total to Column B on Schedule IT-65COMP)		00

Part 4 - Pro Rata Share of Indiana Pass-through Tax Credits from Partnership

28. Enter the name of the tax credit program, its three-digit ID code, and the dollar amount of the partner's distributive share for each allowable credit. (Please enter all IEDC-approved credits on line 29, 30, or 31.)

Name of Credit: ID Code:

a _____ b___ ___ ___ c		00
d _____ e___ ___ ___ f		00

29. EDGE credit. See instructions. Enter the IEDC project number below.

a _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ b		00
c _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ d		00

30. EDGE-R credit. See instructions. Enter the IEDC project number below.

a _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ b		00
c _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ d		00

31. For any other IEDC-approved credits, enter the three-digit ID code, the project number (if the credit has a program code), and the dollar amount of the distributive share for each credit.

ID Code: IEDC Project Number:

a _ _ _ b _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ c		00
d _ _ _ e _ _ _ _ - _ _ _ _ _ _ - _ _ _ _ _ f		00

32. Total pass-through credits (add all amounts on lines 28 and 31 and enter on IT-65COMP; any amount on line 29 or 30 should be entered on Form IT-65)		00

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Worksheet for Partnership Distributive Share Income, Deductions and Credits

Use this worksheet to compute the entry for line 1 of Form IT-65 and to assist in computing amounts reported on IT-65 Schedule IN K-1. Enter the total distributive share of income from each item as reportable on Form 1065, Schedule K. Do not complete Column B and C entry lines unless the partnership received distributive share or tiered income from other entities.

Distributive Share Amounts: **Partnership's Distributive Share of Items**	**A. Partnership Income All Sources**	**B. Distributions from Partnerships/ Estates/Trusts Everywhere**	**C. Distributions Attributed to Indiana**
1. Ordinary business income (loss)		Enter for line 14B below total distributive share income received by the partnership from all other non-unitary partnerships, estates, and trusts. Enter for line 15B an amount equal to required state modifications for Indiana Adjusted Gross Income (see page 8 instructions).	Enter for line 14C below, total distributive share income received by the partnership from other partnerships, estates, and trusts that were derived from or allocated to Indiana. Enter for line 15C an amount equal to the Indiana modifications to adjusted gross income attributed to Indiana.
2. Net rental real estate income (loss)			
3. Other net rental income			
4. Guaranteed payments			
5. Interest Income			
6a. Ordinary dividends			
7. Royalties			
8. Net Short-term capital gain (loss)			
9a. Net long-term capital gain (loss)			
10. Net IRC Section 1231 gain (loss)			
11. Other income (loss)			
Less allowable deductions for state tax purposes:			
12. IRC Section 179 expense deduction			
13A. Portion of expenses related to investment portfolio income including investment interest expense and other (federal non-itemized) deductions			
13B. Other information from line 20 of federal K-1 related to investment interest and expenses not listed elsewhere			
14. **Carry total on line 14A to Form IT-65 line 1, on front page of return**	14A	14B	14 C
15. Total of Indiana state modifications to distributive share income (see line 2, Form IT-65)		15B	15 C
16. Net other Indiana adjusted gross income distributions from partnerships, estates, and trusts (add line 14C and 15C)			16 C
17. Enter amount of Indiana pass-through credits attributed from other partnerships, estates, and trusts, if any			17 C

Worksheet for Attributing Partnership Income for Unitary Corporate Partners

Use the worksheet whenever partnership income is being distributed to a corporate partner having a unitary relationship with the partnership. A unitary business relationship means maintaining business activities or operations that are of mutual benefit, dependent upon, or contributory to one another in transacting business between a corporate partner and the partnership. Unity may be established whenever there is unity of operation and use evidenced by centralized management or executive force, centralized purchasing, advertising, accounting, or other controlled interaction between a corporate partner and the partnership.

If a corporate partner and a partnership maintain a unitary business relationship as described above, the partnership distribution shall be distributed to the partner without any apportionment by the partnership. If the partner derives income from sources both within and outside Indiana and is required to apportion its income, the partner's apportionment factor shall include the partner's proportionate share of the apportionment factor of the partnership.

Use the following table to show apportionment factor's values from the partnership assigned to the unitary corporate partner. Partnerships deriving income from sources both within and outside Indiana or having any corporate partners must complete the IT-65 Apportionment Schedule E.

Enter the partner's pro rata amounts as determined by the partnership entity's completed IT-65 Apportionment Schedule E. Duplicate this worksheet for each corporate partner. (These amounts are to be included with the corporate partner's own apportionment factor.)

IT-65 Apportionment Schedule E:	**Receipts Factors**	
Total from Indiana Sources	Line 1A	
Total from All States	Line 1B	

Schedule E
Form IT-20/20S/20NP/IT-5
State Form 49105
(R12 / 8-13)
Name as shown on return

Indiana Department of Revenue
Apportionment of Income for Indiana

For Tax Year Beginning ____ ____ **2013 and Ending** ____ ____ ____

Federal Identification Number

Each filing entity having income from sources both within and outside Indiana must complete an apportionment schedule except financial institutions and certain insurance companies that use a single receipts factor. Interstate transportation entities must use Schedule E-7. Combined unitary filers must use the apportioning method (relative formula percentage) as outlined in Information Bulletin #12 and Tax Policy Directive #6. Omit cents; percents should be rounded two decimal places; read apportionment instructions.

Part I - Indiana Apportionment of Adjusted Gross Income

Sales/Receipts (less returns and allowances)

Include all non-exempt apportioned gross business income. Do not use non-unitary partnership income of previously apportioned income that must be separately reported as allocated income.

	Column A Total Within Indiana	Column B Total Within and Outside Indiana	Column C Indiana Percentage
Sales delivered or shipped to Indiana:			
1. Shipped from within Indiana	00		
2. Shipped from outside Indiana	00		
Sales shipped from Indiana to:			
3. The United States government	00		
4. Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272)	00		
Other:			
5. Interest & other receipts from extending credit attributed to Indiana	00		
6. Other gross business receipts not previously apportioned	00		
7. Direct premiums and annuities received for insurance upon property or risks in Indiana	00		
8. **Total Receipts:** Add column A receipts lines on 1A through 7A and enter in line 8A. Enter all receipts on line 8B	**8A** 00	**8B** 00	

Apportionment of income for Indiana:

9. **Apportionment Percentage:** Divide line 8A by line 8B (insert as percent, not decimal) **9** ____ %

Part II - Business/Other Income Questionnaire

1. List all business locations where the taxpayer has operations or partnership interests and indicate type of activities. This section must be completed - attach additional sheets if necessary.

(a) Location City and State	(b) Nature of Business Activity at Location	(c) Accepts Orders? Yes	(c) No	(d) Registered to Do Business? Yes	(d) No	(e) Files Returns in State? Yes	(e) No	Property in State (f) Leased? Yes	(f) No	(g) Owned? Yes	(g) No

2. Briefly describe the nature of Indiana business activities, including the exact title and principal business activity of any partnership in which the taxpayer has an interest:

3. Indicate any partnership in which you have a unitary or general partnership relationship:

4. Briefly describe the nature of activities of sales personnel operating and soliciting business in Indiana:

5. Do Indiana receipts for line 3A include all sales shipped from Indiana to (1) the U.S. government; or (2) locations where this taxpayer's only activity in the state of the purchaser consists of the mere solicitation of orders? ☐ Y ☐ N If no, please explain:

6. List the source of any directly allocated income from partnerships, estates, and trusts not in the taxpayer's apportioned tax base:

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Schedule IT-65COMP
State Form 49180
(R12 / 8-13)

Indiana Department of Revenue

Name of Partnership	Federal Identification Number

Partners' Composite Indiana Adjusted Gross Income Tax Return

Partnership's Tax Year **2013** *or* Other Year Beginning ☐☐ 2013 and Ending ☐☐☐☐

See instructions on page 19. Enclose with Form IT-65 (use additional sheets if necessary).

For any partner who has opted out of the composite return, please check the box in Column H.

Attach WH-18, copy C for each nonresident composite partner.

Name	Enter Pro Rata Share		Composite Adjusted Gross Income Tax			Credits	Total Tax	Opt Out
	A	B	C	D	E	F	G	H
	Apportioned distributive income attributed to Indiana from IN K-1, line 14	Indiana modifications from IN K-1, line 27	Adjusted gross income (Add A + B)	State tax multiply C x 3.4% (cannot be less than zero)	County tax multiply C by nonresident county tax rate (if applcable)	Enter pro rata credits from IN K-1, line 32 (may not exceed D)	Enter partner's tax liability (D + E - F)	Check box if opted out
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13. Subtotals for columns D, E, F, and G								
14. Carryover totals from additional sheets								
15. Total tax (13G + 14G)								

Carry total tax and credits from line 15G to Summary of Calculations.

Enter total tax on Form IT-65, line 6.

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