



**MeF ATS Testing Instructions
and Scenario Criteria**

**Montana Pass-Through Entity Tax
2023**

December 1, 2023

v1.7



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Introduction

The following pages include 3 ATS test cases and a list of the line items to be completed for each test. The line numbers listed in the table for each scenario are for PTE (Montana Pass – Through Entity Tax). The data submitted for the indicated lines will be determined by the developer. Please don't enter any values on lines that have been left blank. **If your software does not support both Partnership and S corporation filings, please prepare all three tests for whichever entity type you support.**

Our testing environment will be available for developers to submit returns to test warning codes, reject codes, communication, acknowledgements or other requirements. MT DOR will not review any returns until we receive an email at DORMeFTest@mt.gov with all the required information submitted.

Testing Deadlines

Initial submissions for PTE testing must be received by January 16, 2024 and the testing completed by February 15, 2024.

Warning Messages

MT DOR has implemented warning messages to be used during the ATS process in conjunction with the reject codes. The warning messages are intended to assist in testing prior to sending a test submissions email to the MT DOR. **The warning messages will not reject the submission, however, they must be resolved before notifying MT DOR that test submissions are ready for review.** See page 43 for warning messages.

Submitting ATS test cases

After all the warning messages and reject codes are resolved and you have received an acceptance acknowledgment from MT DOR for each of the test submissions IDs:

Send an email to DORMeFTest@mt.gov with the following information:

- Montana Form name (PTE - Montana Pass-Through Entity Tax)
- Name of software company
- Name of software product
- State submission IDs and ATS Test number for the ID
- A pdf return must be provided for each submission ID.
 - ◆ A comparison is performed to ensure the paper copy of a return contains the same information submitted to MT DOR by e-file.
 - ◆ Include your ETIN and test return number in the file name. (Example: 125345Test2.pdf)
- Provide all test case information at the same time. Partial submissions will not be reviewed.
- **Do not** send your test information to MT DOR until all the warning messages and reject codes are resolved and you receive an acknowledgement of their acceptance.
- **Do not** send more than one tax type per email.

Introduction (cont.)

Once MT DOR receives the email with the required information, a tester will be assigned to complete the review. Testing is assigned on a first-come, first-serve basis. You will receive an email when your submission has been assigned a tester. Reviews will be completed, generally, within 5-7 business days from the date a tester was assigned.

When the review is complete, MT DOR will send the submitter a test summary document identifying any needed corrections. After all corrections are made by the developer, ATS test cases can be resubmitted for review.

File Transfer Service

In some instances, the email with the test returns will not make it through to the DORMeFTest mail box due to size limits or firewall constraints. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at transfer.mt.gov. Contact DOR QA at DORMeFTest@mt.gov for more information.

Resubmitting failed ATS test cases

- You will only need to resubmit tests that were identified with failures on the Test Summary unless you are notified otherwise.
- Make all corrections identified on the Test Summary
- Do not resubmit until all your questions are answered. Partial submissions will not be reviewed.
- **Do not send your resubmission email until all the warning messages and reject codes have been resolved and after you have received an acceptance acknowledgment from MT DOR for each of the submission IDs.**
- The error tables starting on page 42 will provide answers to the errors you may encounter on your initial submissions. The error messages are intended to assist you with the self-testing process. Should a return continue to have errors, we will provide more detailed feedback.

Test Cases

- This document includes three (3) test cases.
- Each test scenario will include the line item that should be completed for that test scenario. The line item corresponds to the PTE form.
- The line numbers indicated in these test scenarios are the minimum amount of information expected. Any additional information can be tested as well.
- There are a few instances where we are testing negative values. The lines containing negative values will be indicated in red.

Case 1: Form PTE (partnership)

Test Partnership 1 is filing an initial 2023 calendar-year return on November 2, 2024. The company operates only in Montana with 100% of its property, payroll, and sales within Montana (see business rules for “Schedule I Not Required – 100% Montana” checkbox). The company’s total Montana source income is \$149,946,000. The company has both composite tax and pass-through withholding owing, and the company has not made any payments. The company is receiving a Pass-through Entity Tax (PTET) Credit of \$15,000.

The return will be subject to Underpayment of Estimated Tax Penalty (UT Penalty). The result of the calculation is entered on Page 2, Line 31. The example of the UT Penalty calculation (short method) is found at the end of Case 1 on Page 9 of the ATS packet. See form instructions for a detailed breakdown of the calculation.

Forms/Information Provided by DOR:

- Schedule K information

Forms Required to be Provided by Vendors:

Montana:

- Apportionable Income Worksheet
- Form PTE
- Flow-through Payment schedule
- Schedule IV
- Schedule VI
- Montana Adjustments Worksheet
- Schedule MSI

Federal:

- Form 1065
- Schedule K

Required Attachments:

- Example PDF attachment (PDF stating “Attachment Example”)

Taxpayer: Test Partnership 1 LLC
330 Montana Ave
Helena, MT 59601

FEIN:	20-1111111	Date formed:	01/01/2020
State Formed in:	Montana	Federal Business Code/NAICS:	541713
MT Secretary of State ID:	D456789	Date Registered in Montana:	01/01/2020
Schedules DE Included:	0	Schedules K-1 Received:	1

Owners: 6 individuals, 3 estates, 3 trusts, 1 domestic c corporations, 4 foreign c corporations, 3 tax exempt entities, 2 partnerships, 2 publicly traded partnerships, and 2 s-corporations

All Forms and attachments are required to be included in the PDF submission.

No – do not discuss with the tax preparer

K-1 Information

Schedules K-1 Included	26
Resident Owners	3
Nonresident Owners	9
Other Types of Owners	14
Schedules DE Included	0
Schedules K-1 Received	1

Owner Name	SSN/FEIN	Address (does not determine residency)	Residency Code	Entity Type	Distributive Share %	Composite/Withholding/PT-AGR Year
Owner One	300-00-0001	330 Montana Ave Helena MT 59601	N	I	5%	Composite
Owner Two	300-00-0002	330 Montana Ave Helena MT 59601	N	I	3%	Withholding
Owner Three	300-00-0003	330 Montana Ave Helena MT 59601	N	I	3%	2018
Owner Four	30-0000004	330 Montana Ave Helena MT 59601	N	E	4%	Composite
Owner Five	30-0000005	330 Montana Ave Helena MT 59601	N	E	4%	Withholding
Owner Six	30-0000006	330 Montana Ave Helena MT 59601	N	E	3%	2019
Owner Seven	30-0000007	330 Montana Ave Helena MT 59601	N	T	3%	Composite
Owner Eight	30-0000008	330 Montana Ave Helena MT 59601	N	T	5%	Withholding
Owner Nine	30-0000009	330 Montana Ave Helena MT 59601	N	T	3%	2017
Owner Ten	30-0000010	330 Montana Ave Helena MT 59601	(No residency)	For C	5%	Composite
Owner Eleven	30-0000011	330 Montana Ave Helena MT 59601	(No residency)	Dom C	3%	Withholding
Owner Twelve	30-0000012	330 Montana Ave Helena MT 59601	(No residency)	For C	2%	Composite
Owner Thirteen	30-0000013	330 Montana Ave Helena MT 59601	(No residency)	For C	6%	Withholding
Owner Fourteen	30-0000014	330 Montana Ave Helena MT 59601	(No residency)	For C	3%	2020
Owner Fifteen	30-0000015	330 Montana Ave Helena MT 59601	(No residency)	TE	4%	Composite
Owner Sixteen	30-0000016	330 Montana Ave Helena MT 59601	(No residency)	TE	4%	Withholding
Owner Seventeen	30-0000017	330 Montana Ave Helena MT 59601	(No residency)	TE	3%	2018
Owner Eighteen	30-0000018	330 Montana Ave Helena MT 59601	(No residency)	P	6%	Composite
Owner Nineteen	30-0000019	330 Montana Ave Helena MT 59601	(No residency)	P	2%	Withholding
Owner Twenty	30-0000020	330 Montana Ave Helena MT 59601	(No residency)	PTP	4%	Composite

K-1 Information (cont.)

Owner Name	SSN/FEIN	Address (does not determine residency)	Residency Code	Entity Type	Distributive Share %	Composite/Withholding/
Owner Twenty-One	30-0000021	330 Montana Ave Helena MT 59601	(No residency)	PTP	4%	
Owner Twenty-Two	30-0000022	330 Montana Ave Helena MT 59601	(No residency)	S	4%	Composite
Owner Twenty-Three	30-0000023	330 Montana Ave Helena MT 59601	(No residency)	S	4%	Withholding
Owner Twenty-Four	300-00-0024	330 Montana Ave Helena MT 59601	R	I	1%	
Owner Twenty-Five	300-00-0025	330 Montana Ave Helena MT 59601	R	I	7%	
Owner Twenty-Six	300-00-0026	330 Montana Ave Helena MT 59601	R	I	5%	

Apportionable Income Worksheet

	A	B	C	D	E	F	G
Line 1	\$150,000,000	\$222,222	\$0	\$0	\$149,777,778	100.0000%	\$149,777,778
Line 2	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 3	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 4	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 5	\$35,000	\$0	\$0	\$0	\$35,000	100.0000%	\$35,000
Line 6	\$50,000	\$0	\$0	\$0	\$50,000	100.0000%	\$50,000
Line 7	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 8	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 9	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 10	\$0	\$0	\$0	\$0	\$0	100.0000%	\$0
Line 11	\$16,500	\$0	\$0	\$0	\$16,500	100.0000%	\$16,500
Line 12	\$65,000	\$0	\$0	\$0	\$65,000	100.0000%	\$65,000
Line 13	\$40,500	\$0	\$0	\$0	\$40,500	100.0000%	\$40,500
Line 14	\$149,996,000	\$222,222	\$0	\$0	\$149,773,778	100.0000%	\$149,773,778

Form PTE

Filing Information (see test scenario and K-1 information on pages 6-7)

Federal Schedule K

1. Ordinary business income (loss)	\$150,000,000
5. Interest Income	\$35,000
6. Ordinary dividends	\$50,000
11. Other income (loss)	\$16,500
12. Add lines 1 through 11 and enter result	\$150,101,500
13a. Section 179 deduction	\$65,000
13b. Contributions	\$25,000
13c. Investment interest expense	\$10,000
13e. Other deductions	\$5,500
13. Add lines 13a through 13e and enter result	\$105,500
14. Subtract line 13 from line 12	\$149,996,000

Montana Source Income

15. Montana additions to the PTE's apportionable activities	\$375,000
16a. Montana subtractions from the PTE's apportionable activities	\$425,000
16b. Total everywhere income (loss) from federal K-1s	\$222,222
16. Add lines 16a through 16d	\$647,222
17. Add lines 14 and 15, then subtract line 16	\$149,723,778
"Schedule I not required – 100% Montana Activity" Checkbox	X
18. Multiply line 17 x ___%	100.00%
18. Income (loss) apportioned to Montana	\$149,723,778
19a. Total MSI received from PTEs (MT K-1s)	\$222,222
19. Total nonapportionable MSI (loss)	\$222,222
20. Add lines 18 and 19; enter result:	\$149,946,000

PTE Liability

25. Total pass-through entity tax from all owners' MT Schedules K-1, Part 5, line 1	\$0.00
27. Subtract line 23 and 26 from line 25. Pass-through entity tax due or (overpayment)	\$0.00
28. Enter your total composite tax from Schedule IV, Column H	\$3,732,590
29. Flow-Through Payment Schedule, Column B, line 12	\$5,550
30. Add line 27 and 28, then subtract line 29. Composite tax and pass-through entity tax due or (overpayment)	\$3,727,040
31. Interest on underpayment of estimated tax (see instructions)	\$136,834
32. Total pass-through withholding from all owners' MT Schedules K-1, Part 5, line 3a	\$3,134,920
34. Flow-Through Payments Schedule, Column C, line 12	\$2,850
35. Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership liability due or (overpayment)	\$3,132,070
37. Add lines 30, 31, 35, and 36. Total PTE taxes with interest and/or penalty	\$6,995,944
40. Add lines 37 and 38, then subtract line 39.	\$6,995,944
43. Add lines 40 through 42. Total tax, penalties, and interest	\$6,995,944

Form PTE (cont.)

Amount Owed or Refund	
44. If line 43 is more than zero, enter the amount here. This is the amount you owe.	\$6,995,944
Signature	
Date	10/29/2023
Printed Name and Title	Rachael Long, President
Telephone Number	406-555-1960
Print/Type Preparer's Name	Bill Curtis
Date	10/21/2023
PTIN	P28963125
Firm's Name	Test Business 1
Firm's Address	45 Fulci Lane, Helena, MT 59601
Telephone Number	406-444-5523
Firm's FEIN	87-5335612

UT Penalty Calculation

1. Enter the total 2023 composite tax reported on page 2, line 28	\$3,732,590
2. Enter 90 percent of line 1	\$3,359,331
3. If page 2, line 27 is an overpayment, enter the amount as a positive number. Otherwise, enter 0.	\$0.00
4. Add the amount from page 2, line 29 to line 3.	\$5,550
5. Subtract line 4 from line 2. If the result is \$500 or less, stop here. The PTE does not owe interest on its underpayment.	\$3,353,781
6. Enter the 2022 composite tax from the 2022 Form PTE, line 21.	\$4,000,000
7. Enter the smaller of Line 6 or line 5.	\$3,353,781
8. Multiply line 7 by 0.0408	\$136,834
9. If the amount on line 8 was paid on or after the due date, enter 0. If the amount on line 8 was paid before the due date, multiply the amount on line 8 by the number of days paid before the due date. Multiply the result by 0.0001918.	\$0
10. Subtract line 9 from line 8. Enter the result here and on line 31. This is the PTE's underpayment interest.	\$136,834

Flow-Through Payment Schedule

Part 1 – Credits Received

Entity Name	FEIN	Mineral Royalty Withholding	Pass-through withholding	Pass-through entity Tax Credit
FT LLC	10-0000000	\$0	\$0	\$15,000
Total:		\$0	\$0	\$15,000

Flow-Through Payment Schedule (cont.)

Part 2 – Flow-through Payment Allocations			
	A	B	C
	Schs K-1 subject to pass-through entity tax	Schs K-1 subject to composite tax	Other Schs K-1
1. Sum of profit and loss percentage on all MT Schedules K-1 subject to applicable Column(s) A, B, and C. (Must total 100%.) If the entity does not elect to pay PTET, enter 0% in column A.	0%	37%	63%
2. Multiply the total mineral royalty withholding from Part I by the percentage on line 1 for each column.	\$0	\$0	\$0
3. Mineral royalty withholding passed to owners from Column C	X	X	\$0
4. Enter Column A, line 2 in Column A and Column B, line 2, in Column B. Subtract Column C, line 3 from Column C, line 2 and enter the result in Column C.	\$0	\$0	\$0
5. Multiply the total pass-through withholding from Part I by the percentage on line 1 for each column.	\$0	\$0	\$0
6. Pass-through withholding passed to owners from Column C	X	X	\$0
7. Enter Column A, line 5 in Column A and Column B, line 5 in Column B. Subtract Column C, line 6 from Column C, line 5 and enter the result in Column C.	\$0	\$0	\$0
8. If the percentage on Column A, line 1 is not 0% (zero), enter the total pass-through entity tax credit from Part I on Column A.	(blank)	X	X
9. If the percentage on Column A, line 1 is 0% (zero), multiply the total pass-through entity tax credit from Part I by the percentage on line 1 for columns B and C.	X	\$5,550	\$9,450
10. Total pass-through entity tax credit passed to owners from Columns C.	X	X	\$6,600
11. Subtract line 10 from line 9.	X	\$5,550	\$2,850
12. Enter the sum of lines 4, 7, 8, and 11 in each column. Total payments the PTE can claim as a credit.	\$0	\$5,550	\$2,850

Flow-Through Payment Schedule (cont.)

Part 3 – Authorized Representative

Name	Title	Telephone Number	Email
Rachael Long	President	406-555-1960	rlong@email.com

Schedule I

6. Apportionment Factor	100.0000%
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Schedule IV

Part I

Eligible Participating Owners	9
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Part II

1. Enter the amount from page 1, line 14	\$149,996,000
2. Enter the amount from page 1, line 20	\$149,946,000
3. Divide column 2 by column 1	0.999667

Part III

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Owner One	300-00-0001	\$7,497,300	\$5,540	\$2,960	\$7,488,800	\$504,838	\$504,670
Owner Four	300-00-0004	\$5,997,840	\$5,540	\$2,960	\$5,989,340	\$403,624	\$403,490
Owner Seven	300-00-0007	\$4,498,380	\$5,540	\$2,960	\$4,489,880	\$302,411	\$302,310
Owner Ten	300-00-0010	\$7,497,300	\$5,540	\$2,960	\$7,488,800	\$504,838	\$504,670
Owner Twelve	300-00-0012	\$2,998,920	\$5,540	\$2,960	\$2,990,420	\$201,197	\$201,130
Owner Fifteen	300-00-0015	\$5,997,840	\$5,540	\$2,960	\$5,989,340	\$403,624	\$403,490
Owner Eighteen	300-00-0018	\$8,996,760	\$5,540	\$2,960	\$8,988,260	\$606,052	\$605,850
Owner Twenty	300-00-0020	\$5,997,840	\$5,540	\$2,960	\$5,989,340	\$403,624	\$403,490
Owner Twenty-Two	300-00-0022	\$5,997,840	\$5,540	\$2,960	\$5,989,340	\$403,624	\$403,490

Total:	\$3,732,590
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Schedule VI

1. The entity filed federal Form 8918 with the IRS	X
2. The entity filed federal Form 8824 with the IRS	X
3. The entity filed federal Form 8865 with the IRS	X
4. The entity filed federal Form 8886 with the IRS	X
6. Mark the box if the partnership filed one or more of the following forms in 2022: 8985, 8986, 8082	X
7. Mark the box if the partnership had Montana source income and paid an imputed underpayment	X
8. During this tax year, the entity made payments to one or more related parties (excluding salary compensation) that exceeded \$100,000 per recipient	X

Name	Example Business
FEIN	20-3025874
Amount of Payment	\$200,000

Montana Adjustments Worksheet			
Montana Adjustments to Everywhere Income			
1. Montana Additions to Everywhere Income			
Description	Code	1A - PTE's Apport. Act.	1E - Total MTSI Adj.
Interest and mutual fund dividends	AA	\$375,000	\$375,000
	Totals:	\$375,000	\$375,000
2. Montana Subtractions to Everywhere Income			
Description	Code	2A - PTE's Apport. Act.	2E - Total MTSI Adj.
Investment for conserving energy	SL	\$425,000	\$425,000
	Totals:	\$425,000	\$425,000
Adjustments to Montana Source Income			
3. Montana Source Additions			
Description	Code	3A - PTE's Apport. Act.	3E - Total MTSI Adj.
Interest and mutual fund dividends	AA	\$375,000	\$375,000
	Totals:	\$375,000	\$375,000
4. Montana Source Subtractions			
Description	Code	4A - PTE's Apport. Act.	4E - Total MTSI Adj.
Investment for conserving energy	SL	\$425,000	\$425,000
	Totals:	\$425,000	\$425,000

Montana Source Income Schedule					
	A	B	C	D	E
	MTSI / MT Schs K-1	MTSI / Schs DE	MTSI / Non- app Income	MTSI / PTE's app activity	Total of A - D
Line 1	\$222,222	\$0	\$0	\$149,777,778	\$150,000,000
Line 2	\$0	\$0	\$0	\$0	\$0
Line 3	\$0	\$0	\$0	\$0	\$0
Line 4	\$0	\$0	\$0	\$0	\$0
Line 5	\$0	\$0	\$0	\$35,000	\$35,000
Line 6	\$0	\$0	\$0	\$50,000	\$50,000
Line 7	\$0	\$0	\$0	\$0	\$0
Line 8	\$0	\$0	\$0	\$0	\$0
Line 9	\$0	\$0	\$0	\$0	\$0
Line 10	\$0	\$0	\$0	\$0	\$0
Line 11	\$0	\$0	\$0	\$16,500	\$16,500
Line 12	\$0	\$0	\$0	\$65,000	\$65,000
Line 13	\$0	\$0	\$0	\$40,500	\$40,500
Line 14 – Total	\$222,222	\$0	\$0	\$149,773,778	\$149,996,000

Montana Schedules K-1

Part 1 – PTE Information

(See test scenario on K-1 information on pages 6-7)

Part 2 – Owner Information

(See test scenario on K-1 information on pages 6-7)

Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	I / I	Resident	(blank)	Nonresident	X / X	Composite	1
Special Allocation		(blank)		P/L	5%/3%	C/O	5%/3%

Name	Owner One		Owner Two	
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Part 3 – Adjustments	Everywhere	Montana	Everywhere	Montana
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1. Additions	\$18,750	\$18,750	\$11,250	\$11,250
2. Subtractions	\$21,250	\$21,250	\$12,750	\$12,750

Part 4 – Montana Source Income	Everywhere	Montana	Everywhere	Montana
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1. Ordinary Business Income (loss)	\$7,500,000	\$7,500,000	\$4,500,000	\$4,500,000
5. Interest Income	\$1,750	\$1,750	\$1,050	\$1,050
6. Ordinary dividends	\$2,500	\$2,500	\$1,500	\$1,500
11. Other income (loss)	\$825	\$825	\$495	\$495
12. § 179 expense deduction	\$3,250	\$3,250	\$1,950	\$1,950
13. Other expense deductions	\$2,025	\$2,025	\$1,215	\$1,215
14. Total distributive share	\$7,497,300	\$7,497,300	\$4,498,380	\$4,498,380

Part 5 – Information	Owner One		Owner Two	
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PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE	(blank)
1. PTET			(blank)		\$450
2. MT composite tax paid on behalf of owner.			\$504,670		(blank)
3a. MT income tax withheld on behalf of owner			(blank)		\$303,191
3b. MT income tax withheld by a lower-tier PTE			(blank)		(blank)
3c. Add lines 3a and 3b			(blank)		\$303,191

Part 7 – Montana Adjustments Detail	Code	Amount	Code	Amount
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Adjustment 1	1AA	\$18,750	1AA	\$11,250
Adjustment 2	1SL	\$21,250	1SL	\$12,750
Adjustment 3	2AA	\$18,750	2AA	\$11,250
Adjustment 4	2SL	\$21,250	2SL	\$12,750

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN	(blank)		
Owner Type	I/E	Resident	(blank)	Nonresident	X/X	Composite	4
Special Allocation		(blank)		P/L	3%/4%	C/O	3%/4%
Name			Owner Three		Owner Four		
Part 3 – Adjustments			Everywhere	Montana	Everywhere	Montana	
1. Additions			\$11,250	\$11,250	\$15,000	\$15,000	
2. Subtractions			\$12,750	\$12,750	\$17,000	\$17,000	
Part 4 – Montana Source Income			Everywhere	Montana	Everywhere	Montana	
1. Ordinary Business Income (loss)			\$4,500,000	\$4,500,000	\$6,000,000	\$6,000,000	
5. Interest Income			\$1,050	\$1,050	\$1,400	\$1,400	
6. Ordinary dividends			\$1,500	\$1,500	\$2,000	\$2,000	
11. Other income (loss)			\$495	\$495	\$660	\$660	
12. § 179 expense deduction			\$1,950	\$1,950	\$2,600	\$2,600	
13. Other expense deductions			\$1,215	\$1,215	\$1,620	\$1,620	
14. Total distributive share			\$4,498,380	\$4,498,380	\$5,997,840	\$5,997,840	
Part 5 – Information			Owner Three		Owner Four		
PT-AGR	3	Year	2018	Domestic 2nd-Tier PTE		(blank)	
1. PTET			\$450		(blank)		
2. MT composite tax paid on behalf of owner.			(blank)		\$403,490		
3a. MT income tax withheld on behalf of owner			(blank)		(blank)		
3b. MT income tax withheld by a lower-tier PTE			(blank)		(blank)		
3c. Add lines 3a and 3b			(blank)		(blank)		
Part 7 – Montana Adjustments Detail			Code	Amount	Code	Amount	
Adjustment 1			1AA	\$11,250	1AA	\$15,000	
Adjustment 2			1SL	\$12,750	1SL	\$17,000	
Adjustment 3			2AA	\$11,250	2AA	\$15,000	
Adjustment 4			2SL	\$12,750	2SL	\$17,000	

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	E/E	Resident	(blank)	Nonresident	X/X	Composite	(blank)
Special Allocation		(blank)		P/L	4%/3%	C/O	4%/3%
Name				Owner Five		Owner Six	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$15,000	\$15,000	\$11,250	\$11,250
2. Subtractions				\$17,000	\$17,000	\$12,750	\$12,750
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$6,000,000	\$6,000,000	\$4,500,000	\$4,500,000
5. Interest Income				\$1,400	\$1,400	\$1,050	\$1,050
6. Ordinary dividends				\$2,000	\$2,000	\$1,500	\$1,500
11. Other income (loss)				\$660	\$660	\$495	\$495
12. § 179 expense deduction				\$2,600	\$2,600	\$1,950	\$1,950
13. Other expense deductions				\$1,620	\$1,620	\$1,215	\$1,215
14. Total distributive share				\$5,997,840	\$5,997,840	\$4,498,380	\$4,498,380
Part 5 – Information				Owner Five		Owner Six	
PT-AGR	6	Year		2019	Domestic 2 nd -Tier PTE		(blank)
1. PTET				\$600		\$450	
2. MT composite tax paid on behalf of owner.				(blank)		(blank)	
3a. MT income tax withheld on behalf of owner				\$404,254		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				\$404,254		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$15,000	1AA	\$11,250
Adjustment 2				1SL	\$17,000	1SL	\$12,750
Adjustment 3				2AA	\$15,000	2AA	\$11,250
Adjustment 4				2SL	\$17,000	2SL	\$12,750

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	T/T	Resident	(blank)	Nonresident	X/X	Composite	7
Special Allocation		(blank)		P/L	3%/5%	C/O	3%/5%
Name				Owner Seven		Owner Eight	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$11,250	\$11,250	\$18,750	\$18,750
2. Subtractions				\$12,750	\$12,750	\$21,250	\$21,250
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$4,500,000	\$4,500,000	\$7,500,000	\$7,500,000
5. Interest Income				\$1,050	\$1,050	\$1,750	\$1,750
6. Ordinary dividends				\$1,500	\$1,500	\$2,500	\$2,500
11. Other income (loss)				\$495	\$495	\$825	\$825
12. § 179 expense deduction				\$1,950	\$1,950	\$3,250	\$3,250
13. Other expense deductions				\$1,215	\$1,215	\$2,025	\$2,025
14. Total distributive share				\$4,498,380	\$4,498,380	\$7,497,300	\$7,497,300
Part 5 – Information				Owner Seven		Owner Eight	
PT-AGR	(blank)	Year	(blank)	Domestic 2 nd -Tier PTE		(blank)	
1. PTET				(blank)		\$750	
2. MT composite tax paid on behalf of owner.				\$302,310		(blank)	
3a. MT income tax withheld on behalf of owner				(blank)		\$505,318	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		\$505,318	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$11,250	1AA	\$18,750
Adjustment 2				1SL	\$12,750	1SL	\$21,250
Adjustment 3				2AA	\$11,250	2AA	\$18,750
Adjustment 4				2SL	\$12,750	2SL	\$21,250

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	T/ For C	Resident	(blank)	Nonresident	X/(N/A)	Composite	10
Special Allocation		(blank)		P/L	3%/5%	C/O	3%/5%
Name				Owner Nine		Owner Ten	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$11,250	\$11,250	\$18,750	\$18,750
2. Subtractions				\$12,750	\$12,750	\$21,250	\$21,250
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$4,500,000	\$4,500,000	\$7,500,000	\$7,500,000
5. Interest Income				\$1,050	\$1,050	\$1,750	\$1,750
6. Ordinary dividends				\$1,500	\$1,500	\$2,500	\$2,500
11. Other income (loss)				\$495	\$495	\$825	\$825
12. § 179 expense deduction				\$1,950	\$1,950	\$3,250	\$3,250
13. Other expense deductions				\$1,215	\$1,215	\$2,025	\$2,025
14. Total distributive share				\$4,498,380	\$4,498,380	\$7,497,300	\$7,497,300
Part 5 – Information				Owner Nine		Owner Ten	
PT-AGR	9	Year	2017	Domestic 2nd-Tier PTE		(blank)	
1. PTET				\$450		(blank)	
2. MT composite tax paid on behalf of owner.				(blank)		\$504,670	
3a. MT income tax withheld on behalf of owner				(blank)		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$11,250	1AA	\$18,750
Adjustment 2				1SL	\$12,750	1SL	\$21,250
Adjustment 3				2AA	\$11,250	2AA	\$18,750
Adjustment 4				2SL	\$12,750	2SL	\$21,250

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	Dom C/ For C	Resident	(N/A)	Nonresident	(N/A)	Composite	12
Special Allocation		(blank)		P/L	3%/2%	C/O	3%/2%
Name				Owner Eleven		Owner Twelve	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$11,250	\$11,250	\$7,500	\$7,500
2. Subtractions				\$12,750	\$12,750	\$8,500	\$8,500
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$4,500,000	\$4,500,000	\$3,000,000	\$3,000,000
5. Interest Income				\$1,050	\$1,050	\$700	\$700
6. Ordinary dividends				\$1,500	\$1,500	\$1,000	\$1,000
11. Other income (loss)				\$495	\$495	\$330	\$330
12. § 179 expense deduction				\$1,950	\$1,950	\$1,300	\$1,300
13. Other expense deductions				\$1,215	\$1,215	\$810	\$810
14. Total distributive share				\$4,498,380	\$4,498,380	\$2,998,920	\$2,998,920
Part 5 – Information				Owner Eleven		Owner Twelve	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE		(blank)	
1. PTET			(blank)		(blank)		
2. MT composite tax paid on behalf of owner.			(blank)		\$201,130		
3a. MT income tax withheld on behalf of owner			\$303,641		(blank)		
3b. MT income tax withheld by a lower-tier PTE			(blank)		(blank)		
3c. Add lines 3a and 3b			\$303,641		(blank)		
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$11,250	1AA	\$7,500
Adjustment 2				1SL	\$12,750	1SL	\$8,500
Adjustment 3				2AA	\$11,250	2AA	\$7,500
Adjustment 4				2SL	\$12,750	2SL	\$8,500

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN	(blank)		
Owner Type	For C/ For C	Resident	(N/A)	Nonresident	(N/A)	Composite	(blank)
Special Allocation		(blank)		P/L	6%/3%	C/O	6%/3%
Name			Owner Thirteen		Owner Fourteen		
Part 3 – Adjustments			Everywhere	Montana	Everywhere	Montana	
1. Additions			\$22,500	\$22,500	\$11,250	\$11,250	
2. Subtractions			\$25,500	\$25,500	\$12,750	\$12,750	
Part 4 – Montana Source Income			Everywhere	Montana	Everywhere	Montana	
1. Ordinary Business Income (loss)			\$9,000,000	\$9,000,000	\$4,500,000	\$4,500,000	
5. Interest Income			\$2,100	\$2,100	\$1,050	\$1,050	
6. Ordinary dividends			\$3,000	\$3,000	\$1,500	\$1,500	
11. Other income (loss)			\$990	\$990	\$495	\$495	
12. § 179 expense deduction			\$3,900	\$3,900	\$1,950	\$1,950	
13. Other expense deductions			\$2,430	\$2,430	\$1,215	\$1,215	
14. Total distributive share			\$8,996,760	\$8,996,760	\$4,498,380	\$4,498,380	
Part 5 – Information			Owner Thirteen		Owner Fourteen		
PT-AGR	14	Year	2020	Domestic 2nd-Tier PTE		(blank)	
1. PTET			(blank)		(blank)		
2. MT composite tax paid on behalf of owner.			(blank)		(blank)		
3a. MT income tax withheld on behalf of owner			\$607,281		(blank)		
3b. MT income tax withheld by a lower-tier PTE			(blank)		(blank)		
3c. Add lines 3a and 3b			\$607,281		(blank)		
Part 7 – Montana Adjustments Detail			Code	Amount	Code	Amount	
Adjustment 1			1AA	\$22,500	1AA	\$11,250	
Adjustment 2			1SL	\$25,500	1SL	\$12,750	
Adjustment 3			2AA	\$22,500	2AA	\$11,250	
Adjustment 4			2SL	\$25,500	2SL	\$12,750	

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	TE/TE	Resident	(N/A)	Nonresident	(N/A)	Composite	15
Special Allocation		(blank)		P/L	4%/4%	C/O	4%/4%
Name				Owner Fifteen		Owner Sixteen	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$15,000	\$15,000	\$15,000	\$15,000
2. Subtractions				\$17,000	\$17,000	\$17,000	\$17,000
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
5. Interest Income				\$1,400	\$1,400	\$1,400	\$1,400
6. Ordinary dividends				\$2,000	\$2,000	\$2,000	\$2,000
11. Other income (loss)				\$660	\$660	\$660	\$660
12. § 179 expense deduction				\$2,600	\$2,600	\$2,600	\$2,600
13. Other expense deductions				\$1,620	\$1,620	\$1,620	\$1,620
14. Total distributive share				\$5,997,840	\$5,997,840	\$5,997,840	\$5,997,840
Part 5 – Information				Owner Fifteen		Owner Sixteen	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE		(blank)	
1. PTET				(blank)		(blank)	
2. MT composite tax paid on behalf of owner.				\$403,490		(blank)	
3a. MT income tax withheld on behalf of owner				(blank)		\$404,854	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		\$404,854	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$15,000	1AA	\$15,000
Adjustment 2				1SL	\$17,000	1SL	\$17,000
Adjustment 3				2AA	\$15,000	2AA	\$15,000
Adjustment 4				2SL	\$17,000	2SL	\$17,000

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	TE/P	Resident	(N/A)	Nonresident	(N/A)	Composite	18
Special Allocation		(blank)		P/L	3%/6%	C/O	3%/6%
Name				Owner Seventeen		Owner Eighteen	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$11,250	\$11,250	\$22,500	\$22,500
2. Subtractions				\$12,750	\$12,750	\$25,500	\$25,500
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$4,500,000	\$4,500,000	\$9,000,000	\$9,000,000
5. Interest Income				\$1,050	\$1,050	\$2,100	\$2,100
6. Ordinary dividends				\$1,500	\$1,500	\$3,000	\$3,000
11. Other income (loss)				\$495	\$495	\$990	\$990
12. § 179 expense deduction				\$1,950	\$1,950	\$3,900	\$3,900
13. Other expense deductions				\$1,215	\$1,215	\$2,430	\$2,430
14. Total distributive share				\$4,498,380	\$4,498,380	\$8,996,760	\$8,996,760
Part 5 – Information				Owner Seventeen		Owner Eighteen	
PT-AGR	17	Year		2018	Domestic 2nd-tier PTE		(blank)
1. PTET				(blank)		(blank)	
2. MT composite tax paid on behalf of owner.				(blank)		\$605,850	
3a. MT income tax withheld on behalf of owner				(blank)		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$11,250	1AA	\$22,500
Adjustment 2				1SL	\$12,750	1SL	\$25,500
Adjustment 3				2AA	\$11,250	2AA	\$22,500
Adjustment 4				2SL	\$12,750	2SL	\$25,500

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	P/PTP	Resident	(N/A)	Nonresident	(N/A)	Composite	20
Special Allocation		(blank)		P/L	2%/4%	C/O	2%/4%
Name				Owner Nineteen		Owner Twenty	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$7,500	\$7,500	\$15,000	\$15,000
2. Subtractions				\$8,500	\$8,500	\$17,000	\$17,000
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$3,000,000	\$3,000,000	\$6,000,000	\$6,000,000
5. Interest Income				\$700	\$700	\$1,400	\$1,400
6. Ordinary dividends				\$1,000	\$1,000	\$2,000	\$2,000
11. Other income (loss)				\$330	\$330	\$660	\$660
12. § 179 expense deduction				\$1,300	\$1,300	\$2,600	\$2,600
13. Other expense deductions				\$810	\$810	\$1,620	\$1,620
14. Total distributive share				\$2,998,920	\$2,998,920	\$5,997,840	\$5,997,840
Part 5 – Information				Owner Nineteen		Owner Twenty	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE		(blank)	
1. PTET				\$300		(blank)	
2. MT composite tax paid on behalf of owner.				(blank)		\$403,490	
3a. MT income tax withheld on behalf of owner				\$202,127		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				\$202,127		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$7,500	1AA	\$15,000
Adjustment 2				1SL	\$8,500	1SL	\$17,000
Adjustment 3				2AA	\$7,500	2AA	\$15,000
Adjustment 4				2SL	\$8,500	2SL	\$17,000

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	PTP/S	Resident	(N/A)	Nonresident	(N/A)	Composite	22
Special Allocation		(blank)		P/L	4%/4%	C/O	4%/4%
Name				Owner Twenty-One		Owner Twenty-Two	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$15,000	\$15,000	\$15,000	\$15,000
2. Subtractions				\$17,000	\$17,000	\$17,000	\$17,000
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
5. Interest Income				\$1,400	\$1,400	\$1,400	\$1,400
6. Ordinary dividends				\$2,000	\$2,000	\$2,000	\$2,000
11. Other income (loss)				\$660	\$660	\$660	\$660
12. § 179 expense deduction				\$2,600	\$2,600	\$2,600	\$2,600
13. Other expense deductions				\$1,620	\$1,620	\$1,620	\$1,620
14. Total distributive share				\$5,997,840	\$5,997,840	\$5,997,840	\$5,997,840
Part 5 – Information				Owner Twenty-One		Owner Twenty-Two	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE		(blank)	
1. PTET				\$600		(blank)	
2. MT composite tax paid on behalf of owner.				(blank)		\$403,490	
3a. MT income tax withheld on behalf of owner				(blank)		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$15,000	1AA	\$15,000
Adjustment 2				1SL	\$17,000	1SL	\$17,000
Adjustment 3				2AA	\$15,000	2AA	\$15,000
Adjustment 4				2SL	\$17,000	2SL	\$17,000

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	S/I	Resident	(N/A)/X	Nonresident	(N/A)	Composite	(blank)
Special Allocation		(blank)		P/L	4%/1%	C/O	4%/1%
Name				Owner Twenty-Three		Owner Twenty-Four	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$15,000	\$15,000	\$3,750	\$3,750
2. Subtractions				\$17,000	\$17,000	\$4,250	\$4,250
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$6,000,000	\$6,000,000	\$1,500,000	\$1,500,000
5. Interest Income				\$1,400	\$1,400	\$350	\$350
6. Ordinary dividends				\$2,000	\$2,000	\$500	\$500
11. Other income (loss)				\$660	\$660	\$165	\$165
12. § 179 expense deduction				\$2,600	\$2,600	\$650	\$650
13. Other expense deductions				\$1,620	\$1,620	\$405	\$405
14. Total distributive share				\$5,997,840	\$5,997,840	\$1,499,460	\$1,499,460
Part 5 – Information				Owner Twenty-Three		Owner Twenty-Four	
PT-AGR	(blank)	Year		(blank)	Domestic 2nd-Tier PTE		(blank)
1. PTET				\$600		\$150	
2. MT composite tax paid on behalf of owner.				(blank)		(blank)	
3a. MT income tax withheld on behalf of owner				\$404,254		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				\$404,254		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$15,000	1AA	\$3,750
Adjustment 2				1SL	\$17,000	1SL	\$4,250
Adjustment 3				2AA	\$15,000	2AA	\$3,750
Adjustment 4				2SL	\$17,000	2SL	\$4,250

Part 1 – PTE Information							
(See test scenario on K-1 information on pages 6-7)							
Part 2 – Owner Information							
(See test scenario on K-1 information on pages 6-7)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	I/I	Resident	X/X	Nonresident	(blank)	Composite	(blank)
Special Allocation		(blank)		P/L	7%/5%	C/O	7%/5%
Name				Owner Twenty-Five		Owner Twenty-Six	
Part 3 – Adjustments				Everywhere	Montana	Everywhere	Montana
1. Additions				\$26,250	\$26,250	\$18,750	\$18,750
2. Subtractions				\$29,750	\$29,750	\$21,250	\$21,250
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)				\$10,500,000	\$10,500,000	\$7,500,000	\$7,500,000
5. Interest Income				\$2,450	\$2,450	\$1,750	\$1,750
6. Ordinary dividends				\$3,500	\$3,500	\$2,500	\$2,500
11. Other income (loss)				\$1,155	\$1,155	\$825	\$825
12. § 179 expense deduction				\$4,550	\$4,550	\$3,250	\$3,250
13. Other expense deductions				\$2,835	\$2,835	\$2,025	\$2,025
14. Total distributive share				\$10,496,220	\$10,496,220	\$7,497,300	\$7,497,300
Part 5 – Information				Owner Twenty-Five		Owner Twenty-Six	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-Tier PTE		(blank)	
1. PTET				\$1,050		\$750	
2. MT composite tax paid on behalf of owner.				(blank)		(blank)	
3a. MT income tax withheld on behalf of owner				(blank)		(blank)	
3b. MT income tax withheld by a lower-tier PTE				(blank)		(blank)	
3c. Add lines 3a and 3b				(blank)		(blank)	
Part 7 – Montana Adjustments Detail				Code	Amount	Code	Amount
Adjustment 1				1AA	\$26,250	1AA	\$18,750
Adjustment 2				1SL	\$29,750	1SL	\$21,250

Case 2: Form PTE (Partnership)

Test Partnership 2 is operating in multiple states including Montana. The company is filing a timely refund return on extension. The company is making both a Pass-through Entity Tax Election (PTET) and a Resident Pass-through Entity Tax Election (Resident PTET). Pay special attention to resident owners on the Montana Schedules K-1 (owner 2) in relation to the Resident PTET election.

The company has made one \$5,000 tentative payment. The company is also receiving a Mineral Royalty withholding credit received of \$3,000, Pass-through Withholding credit received of \$11,000 and a Pass-through Entity Tax Credit received of \$20,000. This return will ultimately be in a refund position.

Forms/Information Provided by DOR:

- Schedule K information
- MT Schedule I

Required Forms:

Montana:

- Apportionable Income Worksheet
- Form PTE
- Flow-through payment schedule
- Schedule I
- Schedule IV
- Schedule MSI

Federal:

- Form 1065
- Schedule K

Required Attachments:

- Example PDF attachment (PDF stating "Attachment Example")

Taxpayer: Test Partnership 2 LLC
6708 East 109th Street
Tulsa, OK 74133

FEIN:	20-2222222	Date formed:	01/01/1997
State Formed in:	Oklahoma	Federal Business Code/NAICS:	211120
MT Secretary of State ID:	D123457	Date Registered in Montana:	3/15/2010
Schedules DE Included:	0	Schedules K-1 Received:	4

Owners: 3 Individuals, 1 domestic c corporation, 1 foreign c corporation, 1 partnership

All Forms and attachments are required to be included in PDF submission.

Overpayment: Refund Direct Deposit

RTN, Acct #

Savings Account

IAT indicator – No

Yes – discuss with the tax preparer

K-1 Information

Schedules K-1 Included	6
Resident Owners	1
Nonresident Owners	2
Other Types of Owners	3
Schedules DE Included	0
Schedules K-1 Received	4

Owner Name	SSN/FEIN	Address (does not determine residency)	Residency Code	Entity Type	Distributive Share %	Composite/ Withholding/ PT-AGR Year	PTET elec- tion/ Resident PTET
Owner One	300-00-0001	525 Bowman Rd, Seattle, WA 98101	N	I	30%		PTET
Owner Two	300-00-0002	525 Bowman Rd, Seattle, WA 98101	R	I	30%		Resident PTET
Owner Three	300-00-0003	525 Bowman Rd, Seattle, WA 98101	N	I	10%		PTET
Owner Four	30-0000004	525 Bowman Rd, Seattle, WA 98101	(No residency)	Dom C	7.50%		
Owner Five	30-0000005	525 Bowman Rd, Seattle, WA 98101	(No residency)	P	15%		PTET
Owner Six	30-0000006	525 Bowman Rd, Seattle, WA 98101	(No residency)	For C	7.50%	Composite	

Apportionable Income Worksheet

	A	B	C	D	E	F	G
Line 1	\$400,000	\$0	\$0	\$0	\$400,000	35.0000%	\$140,000
Line 2	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 3	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 4	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 5	\$185,000	\$0	\$0	\$0	\$185,000	35.0000%	\$64,750
Line 6	\$15,000	\$0	\$0	\$0	\$15,000	35.0000%	\$5,250
Line 7	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 8	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 9	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 10	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 11	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 12	\$0	\$0	\$0	\$0	\$0	35.0000%	\$0
Line 13	\$115,000	\$0	\$0	\$0	\$115,000	35.0000%	\$40,250
Line 14	\$485,000	\$0	\$0	\$0	\$485,000	35.0000%	\$169,750

Form PTE

Filing Information (see test scenario and K-1 information on page 27)

Federal Schedule K

1. Ordinary business income (loss)	\$400,000
5. Interest income	\$185,000
6. Ordinary dividends	\$15,000
12. Total federal income (loss)	\$600,000
13e. Other deductions	\$115,000
13. Total federal deductions	\$115,000
14. Federal income from all sources	\$485,000

Montana Source Income

17. Add lines 14 and 15, then subtract line 16	\$485,000
Schedule I Not Required – 100% Montana Activity and Schedule I Not Required – 0% Montana Activity (Checkboxes)	(unchecked)
18. Multiply line 17 x ___%	35.00%
18. Income (loss) apportioned to Montana	\$169,750
20. Add lines 18 and 19; enter result	\$169,750

PTE Liability

21. 2023 Payment	\$5,000
23. Add lines 21 and 22. Total prepayments	\$5,000
24. Total taxable income subject to pass-through entity tax from all owners' MT Schedules K-1, Part 4, Line 14	\$238,863
25. Total pass-through entity tax from all owners' MT Schedules K-1, Part 5, line 1	\$16,123
26. Flow-Through Payments Schedule, Column A, line 12	\$31,900
27. Subtract line 23 and 26 from line 25. Pass-through entity tax due or (overpayment)	-\$20,777
28. Enter your total composite tax from Schedule IV, Column H	\$429
29. Flow-Through Payment Schedule, Column B, line 12	\$1,050
30. Add line 27 and 28, then subtract line 29. Composite tax and pass-through entity tax due or (overpayment)	-\$21,398
34. Flow-Through Payments Schedule, Column C, line 12	\$325
35. Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership liability due or (overpayment)	-\$325
37. Add lines 30, 31, 35, and 36. Total PTE taxes with interest and/or penalty	-\$21,723
40. Add lines 37 and 38, then subtract line 39.	-\$21,723
43. Add lines 40 through 42. Total tax, penalties, and interest	-\$21,723

Amount Owed or Refund

45. If line 43 is less than zero, enter the amount here. This is your overpayment.	\$21,723
47. Subtract line 46 from line 45. This is your refund.	\$21,723

Form PTE (cont.)**Signature**

Date	9/5/2021
Printed Name and Title	Marie Wallace, CEO
Telephone Number	406-444-9311
Print/Type Preparer's Name	Earnest Penfold
Date	9/5/2021
PTIN	P78962236
Firm's Name	Best Firm
Firm's Address	53 Lee Ho Fook's St. Corriander, MT 59601
Telephone Number	406-157-2388
Firm's FEIN	78-5201236
If you allow the DOR to discuss this tax return with your tax preparer, mark here (Checkbox)	<input checked="" type="checkbox"/>

Flow-Through Payment Schedule

Part 1 – Credits Received

Entity Name	FEIN	Mineral Royalty Withholding	Pass-through withholding	Pass-through entity Tax Credit
MRW LLC	10-0000001	\$3,000	\$0	\$0
PTW LLC	10-0000002	\$0	\$11,000	\$0
PTET LLC	10-0000003	\$0	\$0	\$20,000
Total:		\$3,000	\$11,000	\$20,000

Part 2 – Flow-through Payment Allocations

	A	B	C
	Schs K-1 subject to pass-through entity tax	Schs K-1 subject to composite tax	Other Schs K-1
1. Sum of profit and loss percentage on all MT Schedules K-1 subject to applicable Column(s) A, B, and C. (Must total 100%.) If the entity does not elect to pay PTET, enter 0% in column A.	85%	7.5%	7.5%
2. Multiply the total mineral royalty withholding from Part I by the percentage on line 1 for each column.	\$2,550	\$225	\$225
3. Mineral royalty withholding passed to owners from Column C	X	X	\$225
4. Enter Column A, line 2 in Column A and Column B, line 2, in Column B. Subtract Column C, line 3 from Column C, line 2 and enter the result in Column C.	\$2,550	\$225	\$0.0
5. Multiply the total pass-through withholding from Part I by the percentage on line 1 for each column.	\$9,350	\$825	\$825
6. Pass-through withholding passed to owners from Column C	X	X	\$500
7. Enter Column A, line 5 in Column A and Column B, line 5 in Column B. Subtract Column C, line 6 from Column C, line 5 and enter the result in Column C.	\$9,350	\$825	\$325
8. If the percentage on Column A, line 1 is not 0% (zero), enter the total pass-through entity tax credit from Part I on Column A.	\$20,000	X	X

Flow-Through Payment Schedule (cont.)

9. If the percentage on Column A, line 1 is 0% (zero), multiply the total pass-through entity tax credit from Part I by the percentage on line 1 for columns B and C.	X	(blank)	(blank)
10. Total pass-through entity tax credit passed to owners from Columns C.	X	X	(blank)
11. Subtract line 10 from line 9.	X	(blank)	(blank)
12. Enter the sum of lines 4, 7, 8, and 11 in each column. Total payments the PTE can claim as a credit.	\$31,900	\$1,050	\$325

Part 3 – Authorized Representative

Name	Title	Telephone Number	Email
Marie Wallace	CEO	406-444-9311	Mwallace@email.com

Schedule I

1. Property Factor	A. Everywhere	B. Montana
1a. Land	\$100,000	\$25,000
1b. Buildings	\$50,000	\$25,000
1c. Machinery	\$30,000	\$10,000
1d. Equipment	\$55,000	\$15,000
1e. Furniture and fixtures	\$0	\$0
1f. Leases and leased property	\$15,000	\$0
1g. Inventories	\$0	\$0
1h. Depletable assets	\$0	\$0
1i. Supplies and other	\$0	\$0
1j. Multiply amount of rents by 8	\$0	\$0
1k. Total property value	\$250,000	\$75,000
1. Property Factor		30.00%
2. Payroll Factor	A. Everywhere	B. Montana
2a. Compensation of officers	\$100,000	\$50,000
2b. Salaries and wages	\$25,000	\$25,000
2c. Cost of goods sold	\$0	\$0
2d. Other expenses and deductions	\$0	\$0
2e. Total payroll value	\$125,000	\$75,000
2. Payroll Factor		60.00%

Schedule I (cont.)		
3 and 4. Gross Receipts Factor	A. Everywhere	B. Montana
3a. Gross Receipts, less returns and allowances	\$500,000	
3b(1). Shipped from outside Montana		\$100,000
3b(2). Shipped from within Montana		\$25,000
3c(1). United States government		\$0
3c(2). Purchasers in a state where the taxpayer is not taxable		\$0
3d. Receipts other than receipts of tangible personal property		\$0
3e. Net gains reported on federal Schedule D and Form 4797	\$0	\$0
3f. Other gross receipts (rents, royalties, interest, etc.)	\$100,000	\$25,000
3g. Total Receipts Value	\$600,000	\$150,000
3. Receipts Factor		25.0000%
4. Enter the amount reported on line 3		25.0000%
4. Sum of Factors		
4. Add the percentages from lines 1, 2, 3, and 4 in column C.		140.0000%
5. Apportionment Factor		
5. Divide the total percentage from line 5, column C, by the number of factors that can be included in the calculation.		35.0000%

Schedule IV	
Part I	
Eligible Participating Owners:	1
Part II	
1. Enter the amount from page 1, line 14	\$485,000
2. Enter the amount from page 1, line 20	\$169,750
3. Divide column 2 by column 1.	0.350000
Part III	
Part III, 1A. Name:	Owner Six
Part III, 1B. SSN or FEIN:	300-00-0006
Part III, 1C. Owner's share of federal income from entity:	\$36,375
Part III, 1D. Standard deduction:	\$5,540
Part III, 1E. Exemption \$2,710:	\$2,960
Part III, 1F. Montana taxable income:	\$27,875
Part III, 1G. Enter the appropriate tax from the tax table below:	\$1,226
Part III, 1H. Montana composite income tax:	\$429
Part III, Total composite tax liability:	\$429

Montana Source Income Schedule							
		A	B	C	D		E
		MTSI / MT Schs K-1	MTSI / Schs DE	MTSI / Nonapp Income	MTSI / PTE's app activity		Total of A - D
Line 1		\$0	\$0	\$0	\$140,000		\$140,000
Line 2		\$0	\$0	\$0	\$0		\$0
Line 3		\$0	\$0	\$0	\$0		\$0
Line 4		\$0	\$0	\$0	\$0		\$0
Line 5		\$0	\$0	\$0	\$64,750		\$64,750
Line 6		\$0	\$0	\$0	\$5,250		\$5,250
Line 7		\$0	\$0	\$0	\$0		\$0
Line 8		\$0	\$0	\$0	\$0		\$0
Line 9		\$0	\$0	\$0	\$0		\$0
Line 10		\$0	\$0	\$0	\$0		\$0
Line 11		\$0	\$0	\$0	\$0		\$0
Line 12		\$0	\$0	\$0	\$0		\$0
Line 13		\$0	\$0	\$0	\$40,250		\$40,250
Line 14 – Total		\$0	\$0	\$0	\$169,750		\$169,750
Montana Schedules K-1							
Part 1 – PTE Information							
(See test scenario and K-1 information on page 27)							
Part 2 – Owner Information							
(See test scenario and K-1 information on page 27)							
Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)	
Owner Type	I/I	Resident	2	Nonresident	1	Composite	(blank)
Special Allocation		(blank)		P/L	30%/30%	C/O	30%/30%
Name			Owner One			Owner Two	
Part 4 – Montana Source Income			Everywhere	Montana		Everywhere	Montana
1. Ordinary Business Income (loss)			\$120,000	\$42,000		\$120,000	\$42,000
5. Interest Income			\$55,500	\$19,425		\$55,500	\$19,425
6. Ordinary dividends			\$4,500	\$1,575		\$4,500	\$1,575
13. Other expense deductions			\$34,500	\$12,075		\$34,500	\$12,075
14. Total distributive share			\$145,500	\$50,925		\$145,500	\$50,925
Part 5 – Information			Owner One			Owner Two	
PT-AGR	(blank)	Year	(blank)	Domestic 2 nd -tier PTE		(blank)	
1. PTET paid on behalf of owner			\$3,437			\$9,821	
2. MT composite tax paid on behalf of owner			(blank)			(blank)	
3b. MT income tax withheld by a lower tier PTE			(blank)			(blank)	
3c. Add lines 3a and 3b			(blank)			(blank)	

Part 1 – PTE Information										
(See test scenario and K-1 information on pages 27-28)										
Part 2 – Owner Information										
(See test scenario and K-1 information on pages 27-28)										
Beneficial Owner SSN		(blank)			Beneficial Owner FEIN			(blank)		
Owner Type	I/Dom C	Resident	(N/A)	Nonresident		3	Composite		(blank)	
Special Allocation		(blank)			P/L	10%/7.5%	C/O	10%/7.5%		
Name				Owner Three			Owner Four			
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana			
1. Ordinary Business Income (loss)				\$40,000	\$14,000	\$30,000	\$10,500			
5. Interest Income				\$18,500	\$6,475	\$13,875	\$4,856			
6. Ordinary dividends				\$1,500	\$525	\$1,125	\$394			
13. Other expense deductions				\$11,500	\$4,025	\$8,625	\$3,019			
14. Total distributive share				\$48,500	\$16,975	\$36,375	\$12,731			
Part 5 – Information				Owner Three			Owner Four			
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-tier PTE			(blank)			
1. PTET paid on behalf of owner				\$1,146	(blank)			(blank)		
2. MT composite tax paid on behalf of owner				(blank)	(blank)			(blank)		
3b. MT income tax withheld by a lower tier PTE				(blank)	\$500			(blank)		
3c. Add lines 3a and 3b				(blank)	\$500			(blank)		
4. Montana mineral royalty tax withheld				(blank)	\$225			(blank)		
Part 1 – PTE Information (cont.)										
(See test scenario and K-1 information on page 27)										
Part 2 – Owner Information										
(See test scenario and K-1 information on page 27)										
Beneficial Owner SSN		(blank)			Beneficial Owner FEIN			(blank)		
Owner Type	P/For C	Resident	(N/A)	Nonresident		(N/A)	Composite		6	
Special Allocation		(blank)			P/L	15%/7.5%	C/O	15%/7.5%		
Name				Owner Five			Owner Six			
Part 4 – Montana Source Income				Everywhere	Montana	Everywhere	Montana			
1. Ordinary Business Income (loss)				\$60,000	\$21,000	\$30,000	\$10,500			
5. Interest Income				\$27,750	\$9,713	\$13,875	\$4,856			
6. Ordinary dividends				\$2,250	\$788	\$1,125	\$394			
13. Other expense deductions				\$17,250	\$6,038	\$8,625	\$3,019			
14. Total distributive share				\$72,750	\$25,463	\$36,375	\$12,731			
Part 5 – Information				Owner Five			Owner Six			
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-tier PTE			(blank)			
1. PTET paid on behalf of owner				\$1,719	(blank)			(blank)		
2. MT composite tax paid on behalf of owner				(blank)	\$429			(blank)		
3b. MT income tax withheld by a lower tier PTE				(blank)	(blank)			(blank)		
3c. Add lines 3a and 3b				(blank)	(blank)			(blank)		

Case 3: Form PTE (S-Corp)

Test S-Corp 1 Inc. is a company that has minimal operations and is filing a timely final return. The company operates only in Montana with 100% of its property, payroll, and sales within Montana (see business rules for “Schedule I Not Required – 100% Montana” checkbox). The company’s total Montana source income is \$3,051 and consists of its own operations and income derived from a Disregard Entity that it wholly owns. The Disregarded Entity with Montana source income is not a segment.

Forms/Information Provided by DOR:

- Schedule K information
- Schedule DE

Required Forms:

Montana:

- Apportionable Income Worksheet
- Form PTE
- Schedule II
- Schedule VI
- Schedule VII
- Schedule DE
- Schedule MSI
- Forms IUFC, JGI, MEDIA CLAIM, RCYL, QEC, TETC

Federal:

- Form 1120-S
- Schedule K

Required Attachments

Example PDF attachment (PDF stating “Attachment Example”)

Taxpayer: Test S-Corp 1 Inc.
220 Townsend Square
Oyster Bay, NY 11771

FEIN:	20-3333333	Date formed:	01/03/1981
State Formed in:	New York	Federal Business Code/NAICS:	333200
MT Secretary of State ID:	D125987	Date Registered in Montana:	5/14/2011
Schedules DE Included:	2	Schedules K-1 Received:	0

Owners: 1 individual, 1 estate, 1 trust

All Forms and attachments are required to be included in PDF submission.

No – do not discuss with the tax preparer

K-1 Information

Schedules K-1 Included	3
Resident Owners	0
Nonresident Owners	3
Other Types of Owners	0
Schedules DE Included	2
Schedules K-1 Received	0

Owner Name	SSN/FEIN	Address (does not determine residency)	Residency Code	Entity Type	Distributive Share %	Composite/Withholding/PT-AGR Year
Owner One	300-00-0001	747 Florence St Rochester NY 14616	N	I	40%	Withholding
Owner Two	30-0000002	747 Florence St Rochester NY 14616	N	E	30%	Withholding
Owner Three	30-0000003	747 Florence St Rochester NY 14616	N	T	30%	Withholding

Apportionable Income Worksheet

	A	B	C	D	E	F	G
Line 1	\$12,000	\$0	\$1,950	\$1,750	\$8,300	100.00%	\$8,300
Line 2	-\$5,000	\$0	\$10	\$0	-\$5,010	100.00%	-\$5,010
Line 3	-\$3,000	\$0	\$15	\$0	-\$3,015	100.00%	-\$3,015
Line 4	\$0	\$0	\$0	\$0	\$0	100.00%	\$0
Line 5	\$0	\$0	\$0	\$0	\$0	100.00%	\$0
Line 6	\$250	\$0	\$30	\$0	\$220	100.00%	\$220
Line 7	\$200	\$0	\$35	\$0	\$165	100.00%	\$165
Line 8	\$0	\$0	\$40	\$0	-\$40	100.00%	-\$40
Line 9	\$0	\$0	\$45	\$0	-\$45	100.00%	-\$45
Line 10	\$0	\$0	\$50	\$0	-\$50	100.00%	-\$50
Line 11	\$0	\$0	\$55	\$0	-\$55	100.00%	-\$55
Line 12	\$150	\$0	\$60	\$0	\$90	100.00%	\$90
Line 13	\$100	\$0	\$65	\$	\$35	100.00%	\$35
Line 14	\$4,200	\$0	\$2,105	\$1,750	\$345	100.00%	\$345

Form PTE	
Filing Information (see test scenario and K-1 information on page 36)	
Federal Schedule K	
1. Ordinary business income (loss)	\$12,000
2. Net rental real estate income (loss)	-\$5,000
3a. Other gross rental income (loss)	-\$3,000
3. Subtract line 3b from line 3a	-\$3,000
6. Ordinary dividends	\$250
7. Royalties	\$200
12. Add lines 1 through 11 and enter result	\$4,450
13a. Section 179 deduction	\$150
13e. Other deductions	\$100
13. Add lines 13a through 13e and enter result	\$250
14. Subtract line 13 from line 12	\$4,200
Montana Source Income	
16c. Total everywhere income (loss) from disregarded entities	\$2,105
16d. Other non-apportionable income (loss) from the PTE's own activities	\$1,750
16. Add lines 16a through 16d	\$3,855
17. Add lines 14 and 15, then subtract line 16	\$345
Schedule I Not Required – 100% Montana Activity checkbox	X
18. Multiply line 17 x ___%	100.00%
18. Income (loss) apportioned to Montana	\$345
19b. Total Montana source income received from pass-through entities	\$956
19c. Non-apportionable income allocated to Montana	\$1,750
19. Add lines 19a through 19c	\$2,706
20. Add lines 18 and 19; enter result	\$3,051
PTE Liability	
32. Total pass-through withholding from all owners' MT Schedules K-1, Part 5, line 3a	\$82
35. Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership liability due or (overpayment)	\$82
37. Add lines 30, 31, 35, and 36. Total PTE taxes with interest and/or penalty	\$82
40. Add lines 37 and 38, then subtract line 39.	\$82
43. Add lines 40 through 42. Total tax, penalties, and interest	\$82
Amount Owed or Refunded	
44. If line 43 is more than zero, enter the amount here. This is the amount you owe.	\$82

Form PTE (cont.)

Signature

Date	8/2/2022
Printed Name and Title	Maurice Aston, Owner
Telephone Number	406-444-4444
Print/Type Preparer's Name	Nancy Nelson
Date	7/31/2022
PTIN	P84235975
Firm's Name	Peacocks Ltd.
Firm's Address	11 Welsh Rarebit Road Homestead, MT 59242
Telephone Number	406-469-7280
Firm's FEIN	12-3669854
If you allow the DOR to discuss this tax return with your tax preparer, mark here (Checkbox)	X

Schedule I

6. Apportionment Factor	100.00%
-------------------------	---------

Schedule II

Credit Code	Credit Authorization Number	Amount
APP		\$100
CGR	1234567-002-CGR	\$150
HPP		\$200
IUF		\$250
IEP	ABC1234567	\$300
JGI	CBA7654321	\$350
MED		\$400
QET		\$450
RCY	21-Prod-03-025-2022-2027	\$500
SSO		\$550
TET		\$600
UPL		\$650

Schedule VI

5. The entity filed federal Form 8023 with the IRS	X
--	---

Schedule VII

Name	FEIN	SOS	LLC	Q Sub	Date	Multi-state	Segment	MTSI
Test DE 1	12-3456789	C123456	X	(blank)	(blank)	X	(blank)	-\$671
Test DE 2	98-7654321	D654321	X	(blank)	(blank)	X	(blank)	\$1,627
Test DE 3	19-2837645	C162534	(blank)	X	1/1/2020	(blank)	X	(blank)

Schedule DE					
Name		Test DE 1		Test DE 2	
FEIN		12-3456789		98-7654321	
		Everywhere		Everywhere	
1a. Gross income		\$8,500		\$12,500	
1b. Returns and allowances		\$2,500		\$450	
1c. Balance		\$6,000		\$12,050	
1d. Cost of goods sold		\$4,250		\$6,000	
1e. Gross profit		\$1,750		\$6,050	
1f. Other income including gains		\$250		\$300	
1g. Add lines 1e and 1f		\$2,000		\$6,350	
1h. Wages		\$1,500		\$1,300	
1i. Rent		\$1,500		\$1,100	
1j. Other deductions		\$500		\$500	
1k. Add lines 1e and 1f		\$3,500		\$2,900	
		Everywhere	Montana	Everywhere	Montana
1. Subtract line 1k from line 1g		- \$1,500	- \$750	\$3,450	\$1,627
2. Net rental real estate income (loss)		\$10	\$5	\$0	\$0
3. Other net rental income (loss)		\$15	\$8	\$0	\$0
4. Guaranteed payments		\$0	\$0	\$0	\$0
5. Interest income		\$0	\$0	\$0	\$0
6. Ordinary dividends		\$30	\$15	\$0	\$0
7. Royalties		\$35	\$18	\$0	\$0
8. Net short-term capital gain (loss)		\$40	\$20	\$0	\$0
9. Net long-term capital gain (loss)		\$45	\$23	\$0	\$0
10. Net section 1231 gain (loss)		\$50	\$25	\$0	\$0
11. Other income (loss)		\$55	\$28	\$0	\$0
12. Section 179 deduction		\$60	\$30	\$0	\$0
13. Other deductions		\$65	\$33	\$0	\$0
14. Add lines 1-11, subtract 12 and 13		- \$1,345	- \$671	\$3,450	\$1,627
15. MT additions to income		\$0	\$0	\$0	\$0
16. MT subtractions from income		\$0	\$0	\$0	\$0
Mark box if some income app:	X			X	
17. Add lines 14 and 15, subtract 16		- \$1,345	- \$671	\$3,450	\$1,627
Apportionment Factor		Test DE 1		Test DE 2	
1a. Everywhere property		\$100		\$2,742	
1b. Montana property		\$50		\$1,114	
1. Property factor		50.0000%		40.6273%	

Apportionment Factor (cont.)	Test DE 1	Test DE 2
2a. Everywhere payroll	\$100	\$6,713
2b. Montana payroll	\$50	\$1,700
2. Payroll factor	50.00%	25.32%
3a. Everywhere receipts	\$100	\$8,536
3b. Montana receipts	\$50	\$5,234
3. Receipts factor	50.00%	61.32%
4. Double-weighted receipts factor	50.00%	61.32%
5. Sum of your factors	200.00%	188.58%
6. Apportionment factor	50.00%	47.15%

Montana Source Income Schedule					
	A	B	C	D	E
	MTSI / MT Schs K-1	MTSI / Schs DE	MTSI / Nonapp Income	MTSI / PTE's app activity	Total of A - D
Line 1	\$0	\$877	\$1,750	\$8,300	\$10,927
Line 2	\$0	\$5	\$0	-\$5,010	-\$5,005
Line 3	\$0	\$8	\$0	-\$3,015	-\$3,007
Line 4	\$0	\$0	\$0	\$0	\$0
Line 5	\$0	\$0	\$0	\$0	\$0
Line 6	\$0	\$15	\$0	\$220	\$235
Line 7	\$0	\$18	\$0	\$165	\$183
Line 8	\$0	\$20	\$0	-\$40	-\$20
Line 9	\$0	\$23	\$0	-\$45	-\$22
Line 10	\$0	\$25	\$0	-\$50	-\$25
Line 11	\$0	\$28	\$0	-\$55	-\$27
Line 12	\$0	\$30	\$0	\$90	\$120
Line 13	\$0	\$33	\$0	\$35	\$68
Line 14 – Total	\$0	\$956	\$1,750	\$345	\$3,051

Montana Schedules K-1

Part 1 - PTE Information

(See test scenario and K-1 information on page 36)

Part 2 - Owner Information

(See test scenario and K-1 information on page 36)

Beneficial Owner SSN		(blank)		Beneficial Owner FEIN		(blank)/80-0600600	
Owner Type	I/E	Resident	(blank)	Nonresident	X/X	Composite	(blank)
Special Allocation		(blank)		P/L	40%/30%	C/O	40%/30%

Name	Owner One		Owner Two	
Part 4 - Montana Source Income	Everywhere	Montana	Everywhere	Montana
1. Ordinary Business Income (loss)	\$4,800	\$4,371	\$3,600	\$3,278
2. Net rental real estate income (loss)	-\$2,000	-\$2,002	-\$1,500	-\$1,502
3. Other net rental income (loss)	-\$1,200	-\$1,203	-\$900	-\$902
6. Ordinary dividends	\$100	\$94	\$75	\$71
7. Royalties	\$80	\$73	\$60	\$55
8. Net short-term capital gain (loss)	\$0	-\$8	\$0	-\$6
9. Net long-term capital gain (loss)	\$0	-\$9	\$0	-\$7
10. Net Section 1231 gain (loss)	\$0	-\$10	\$0	-\$8
11. Other income (loss)	\$0	-\$11	\$0	-\$8
12. Section 179 expense deduction	\$60	\$48	\$45	\$36
13. Other expense deductions	\$40	\$27	\$30	\$20
14. Total distributive share	\$1,680	\$1,220	\$1,260	\$915

Part 5 - Information			Owner One		Owner Two	
PT-AGR	(blank)	Year	(blank)	Domestic 2nd-tier PTE		(blank)
3a. MT income tax withheld on behalf of owner			\$82		(blank)	
3c. Add lines 3a and 3b			\$82		(blank)	

Part 6 - Tax Credits		Cr Auth Num	Amount	Cr Auth Num	Amount
APP			\$40		\$30
CGR		1234567-002-CGR	\$60	1234567-002-CGR	\$45
HPP			\$80		\$60
IUF			\$100		\$75
IEP		ABC1234567	\$120	ABC1234567	\$90
JGI		CBA7654321	\$140	CBA7654321	\$105
MED			\$160		\$120
QET			\$180		\$135
RCY		21-Prod-03-025-2022-	\$200	21-Prod-03-025-2022-2027	\$150
SSO			\$220		\$165
TET			\$240		\$180
UPL			\$260		\$195

Part 1 - PTE Information						
(See test scenario and K-1 information on page 36)						
Part 2 - Owner Information						
(See test scenario and K-1 information on page 36)						
Beneficial Owner SSN		600-80-0800		Beneficial Owner FEIN		(blank)
Owner Type	T	Resident	(blank)	Nonresident	X	Composite (blank)
Special Allocation		(blank)		P/L	30%	C/O 30%
Name				Owner Three		
Part 4 - Montana Source Income				Everywhere	Montana	
1. Ordinary Business Income (loss)				\$3,600	\$3,278	
2. Net rental real estate income (loss)				- \$1,500	- \$1,502	
3. Other net rental income (loss)				- \$900	- \$902	
6. Ordinary dividends				\$75	\$71	
7. Royalties				\$60	\$55	
8. Net short-term capital gain (loss)				\$0	- \$6	
9. Net long-term capital gain (loss)				\$0	- \$7	
10. Net Section 1231 gain (loss)				\$0	- \$8	
11. Other income (loss)				\$0	- \$8	
12. Section 179 expense deduction				\$45	\$36	
13. Other expense deductions				\$30	\$20	
14. Total distributive share				\$1,260	\$915	
Part 5 – Information				Owner Three		
PT-AGR	(blank)	Year	(blank)	Domestic 2 nd -tier PTE	(blank)	
3a. MT income tax withheld on behalf of owner				(blank)		
3c. Add lines 3a and 3b				(blank)		
Part 6 – Tax Credits				Cr Auth Num	Amount	
APP					\$30	
CGR				1234567-002-CGR	\$45	
HPP					\$60	
IUF					\$75	
IEP				ABC1234567	\$90	
JGI				CBA7654321	\$105	
MED					\$120	
QET					\$135	
RCY				21-Prod-03-025-2022-2027	\$150	
SSO					\$165	
TET					\$180	
UPL					\$195	

PTE Error Messages

The following table provides the answers we will provide to errors we may encounter on your initial submissions. The error messages are intended to assist you with the self-testing process. Once a submission has passed the initial tests, or if a return continues to have errors, we will provide detailed feedback.

PTE Page #	PTE Line #	Description	Warning Message
1	Line 4	Guaranteed payments (partnerships only)	If this value is incorrect, check that your federal Schedule K values are correct and that they've been moved to the PTE correctly. This line is to report guaranteed payments.
1	Line 14	Subtract line 13 from line 12	If this value is incorrect, check that your federal Schedule K values are correct and that they've been moved to the PTE correctly. This line shows total federal income.
1	Line 15	Montana additions to the PTE's apportionable activities	Verify that this figure is correctly moved from the Montana Adjustments Worksheet, Part 1 Column A. This line is for reporting Montana additions.
1	Line 16a	Montana subtractions from the PTE's apportionable activities	Verify that this figure is correctly moved from the Montana Adjustments Worksheet, Part 1 Column A. This line is for reporting Montana subtractions.
1	Line 16b	Total everywhere income (loss) from federal Schedules K-1	If this value is incorrect, check your federal Schedules K-1. Must equal Apportionable Income Worksheet, Column B, Line 14.
1	Line 18	Income (loss) apportioned to Montana	Verify the figure on Schedule I - Apportionment Factor is correct.
1	Line 18	Multiply line 17 x ___%	Check that this calculation equals Apportionment factor % multiplied by line 17.
1	Line 19	Add lines 19a through 19c	Check line 19a (total MT source income from MT Schedules K-1, Part 4, Line 14, Column B received from other pass-through entities) Check line 19b (total Montana source income from Schedule VII) Check line 19c (see instructions for 19c) This is a sum line of 19a, 19b, and 19c.
1	Line 20	Add lines 18 and 19; enter result	Verify that lines 18 and 19 are correct. This is a sum line of 18 and 19.
2	Line 21	2023 Payment	Check line 21 - 2023 payments. This includes estimated, tentative and extension payments made prior to completing the return.
2	Line 22	2022 overpayment applied to 2023	Check line 22 (See instructions).
2	Line 23	Add lines 21 and 22. Total prepayments	This line is the sum of Line 21 and 22, total prepayments made for tax year 2023.

2	Line 24	Total taxable income subject to pass-through entity tax from all owners' MT Schedules K-1, Part 4, Line 14	This line is the sum from all owners' MT Schedules K-1, Part 4, line 14. (See instructions)
2	Line 25	Total pass-through entity tax from all owners' MT Schedules K-1, Part 5, line 1	This line is the sum of Pass-through entity tax from all owners' MT Schedule K-1, Part 5, Line 1. (See instructions)
2	Line 26	Flow-Through Payments Schedule, Column A, line 12	This line is from Column A, line 12 of the Flow-Through Payments Schedule. It is the total payments the PTE can claim as a credit. (See Instructions)
2	Line 27	Subtract line 23 and 26 from line 25. Pass-through entity tax due or (overpayment)	Subtract lines 23 and 26 from line 25. This equals your Pass-through Entity tax due or overpaid.
2	Line 28	Total composite tax from Schedule IV, Column H	This line is the total of all Owners' MT Schedules K-1 Part 5, Line 2. (See Instructions)
2	Line 29	Flow-Through Payment Schedule, Column B, line 12	This line is from Column B, line 12 of the Flow-Through Payments schedule. It is the total payments the PTE can claim as a credit. (See Instructions)
2	Line 30	Add line 27 and 28, then subtract line 29. Composite tax and pass-through entity tax due or (overpayment)	Subtract lines 27 and 28 from line 29.
2	Line 31	Interest on underpayment of estimated tax (see instructions)	This line is the sum of lines 27 and 28 subtracted from line 29.
2	Line 32	Total pass-through withholding from all owners' MT Schedules K-1, Part 5, line 3a	This line is the sum of all owners' MT Schedules K-1, Part 5, line 3a. (See instructions)
2	Line 34	Flow-Through Payments Schedule, Column C, line 12	This line is from Column C, line 12 of the Flow-Through Payments schedule. It is the total payments the PTE can claim as a credit.
2	Line 35	Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership liability due or (overpayment)	This line is the sum lines 32 and 33 subtract line 29.
2	Line 37	Add lines 30, 31, 35, and 36. Total PTE taxes with interest and/or penalty	This line is the sum of lines 30, 31, 35 and 36. If this line is incorrect check prior lines.
2	Line 43	Add lines 40 through 42. Total tax, penalties, and interest	This line is the sum of lines 40, 41, and 42. If this line is incorrect check prior lines.
2	Line 44	If line 43 is more than zero, enter the amount here. This is the amount you owe.	This line is the amount you owe, if line 43 is more than zero enter the value on line 43.
2	Line 45	If line 43 is less than zero, enter the amount here. This is your overpayment.	This line is the amount overpaid, if line 43 is less than zero enter the value.
2	Line 47	Subtract line 46 from line 45. This is your refund.	This line is the refund amount. Subtract line 46 from line 45.

Change Log

v1.0 – Initial ATS release

v1.1

Test 1

- Schedule K-1 received - zero to 1
- Add K-1 for Owners 5 and 6

Test 2

- Add column for Resident PTET and PTET
- Payroll Factor/Everywhere/Salaries and Wages \$25 to \$25,000

Warning Messages updated to 2023

v1.2

Test 2

PTE liability updated

Part 2 - Flow-through Payment Allocations

- #3 Mineral royalty withholding updated
- #12 Total Payments updated

Part 5 - Information - Montana mineral royalty tax withheld updated

v1.3

Test 2

Update Part 2 – Flow-through Payment Allocations #4

v1.4

Test 1

Update PTE Liability

Update UT Penalty Calculation

Update Part 5 - Information Owner 2

Update Part 5 - Information Owner 5

Update Part 5 - Information Owner 8

Update Part 5 - Information Owner 19

Update Part 5 - Information Owner 23

Change Log (cont.)

v1.5

Test 1 -

Owner 24 updated

Owner 25 updated

Owner 26 updated

Test 2 -

Owner 2 updated

v1.6 -

Test 1

Line 44 updated

Testing Deadlines updated

v1.7

Test 2

Line 45 updated