No Staples

2024 Montana Corporate Income Tax Return

Include a copy of federal Form 1120 as filed with the Internal Revenue Service

Form CIT
2024v1
5/2024

For calendar year 2024 or tax year beginning A01000 `2` `0` `2` `4` and ending A01005 `Y` `Y` `Y` `Y`

Name

A01015

FEIN A01010

Federal Business Code/NAICS A01040

Mailing Address

A01020

State Incorporated in A01045

on A01050 `Y` `Y` `Y` `Y`

Date Qualified in Montana A01055 `Y` `Y` `Y` `Y`

City   State   ZIP Code

A01025   A01030   A01035

MT Secretary of State ID A01060

Mark all that apply:

A01065 [Init]ial Return   A01080 [Am]ended Return – Filers need to complete the entire form using the corrected amounts.

A01070 [Fin]al Return   A01085 [Pa]per-Filed Return – Enter Total Gross Receipts: A01090 `00`

A01075 [Re]fund Return

Part I - Filing Method

1 A01095 [Mark] this box if you are protected under the provision of Public Law 86-272.

How many companies are claiming protection under Public Law 86-272? A01100

If marked, Schedule K must be completed and included with your tax return; skip questions 2 through 5 of this part.

2 Are you a member (parent or subsidiary) of a consolidated group for federal purposes? A01105 Yes ☐ No

3 Are you filing a combined return for Montana purposes? A01110 Yes ☐ No

4 If you answered Yes to questions 2 or 3 above, mark one of the following filing methods and include Schedule M:

A01115 Separate Company   A01130 Domestic Combination

A01120 Separate Accounting   A01135 Limited Combination (Attach statement)

A01125 Worldwide Combination   A01140 Water's Edge

(You must have a valid election and Schedule WE must be included.)

5 How many members of the unitary group had property, payroll, or receipts in Montana or have an interest in a pass-through entity with Montana activity during the taxable period? A01145

6 Are all members of the unitary group 100% Montana corporations? A01150 Yes ☐ No

7 If you answered **Yes** to questions 2 or 3 above, you must include pages 1 through 5 of the parent's consolidated federal Form 1120 as filed with the Internal Revenue Service, and enter:

a. Ultimate U.S. parent's name as reported on federal tax return A01155

b. Ultimate U.S. parent's FEIN A01160

Part II - Amended Return Only (mark all that apply)

A01165 Federal Revenue Agent Report; include a complete copy of this report.

A01170 NOL carryback/carry forward; list year(s) of loss. A01175

(Schedule NOL must be included.)

A01180 Apportionment factor changes; include a statement explaining all adjustments in detail.

A01185 Amended federal tax return (Form 1120X); include a complete copy of the federal Form 1120X.

A01190 Application and/or change in tax credit; list type of credit being claimed. A01195

A01200 Other; include a statement explaining all adjustments in detail.

Part III - General Questions (all questions must be answered)

a Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page).

A01205

b Is this your corporation's first Montana tax return? A01210 Yes ☐ No

If this corporation is a successor to a previously existing business, enter the predecessor's information:

Name A01215   FEIN A01220

24EP0101

| Name | A02001 | | FEIN | A02002 |

Part III - General Questions (continued)

c Is this your corporation's final Montana tax return?   A02000   ☐ Yes   ☐ No

    If **Yes**, please include detailed statement and indicate whether your corporation has:

A02005 Withdrawn   A02010 Merged   A02015 Dissolved   A02020 Reorganized

    Date of withdrawal, dissolution, merger, or reorganization   A02025 Y Y Y Y

    If applicable, enter the successor's name   A02030   FEIN   A02035

d For any tax period(s), has the Internal Revenue Service issued an official notice of change or correction you have not filed with the Montana Department of Revenue?   A02040 ☐ Yes   ☐ No

    If **Yes**, indicate what period(s)   A02045

e Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service?   A02050 ☐ Yes   ☐ No

    If **Yes**, which taxable year(s) is covered and what is the expiration date(s) of the waiver(s)?   A02055

f Have you filed an amended federal tax return for any of the last five taxable periods?   A02060 ☐ Yes   ☐ No

    If **Yes**, for which years have you filed amended Montana returns?   A02065

g Did an individual at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation? If **Yes**, enter name   A02075   and % of ownership   A02080 A02070 ☐ Yes   ☐ No

h Did a partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation?   A02085 ☐ Yes   ☐ No

    If **Yes**, enter name   A02090   and % of ownership   A02095

i Did the same individual, partnership, corporation, estate or trust designated above in question g or h, at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another (brother-sister) corporation?   A02100 ☐ Yes   ☐ No

j Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a domestic corporation that is not included in the consolidated group?   A02105 ☐ Yes   ☐ No

    If **Yes**, how many corporations?   A02110

k Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a foreign corporation? If **Yes**, how many corporations?   A02120   A02115 ☐ Yes   ☐ No

l Was your corporation owned 50% or more, directly or indirectly, by a corporation or entity that was organized or incorporated outside the U.S.?   A02125 ☐ Yes   ☐ No

    If **Yes**, enter name   A02130   and % of ownership   A02135

m Did this corporation or any member of the consolidated group directly or indirectly have an interest in a domestic partnership? If **Yes**, how many partnerships?   A02145   A02140 ☐ Yes   ☐ No

n Did this corporation or any member of the consolidated group directly or indirectly have an interest in a foreign partnership? If **Yes**, how many partnerships?   A02155   A02150 ☐ Yes   ☐ No

    If you answered **Yes** to any of the above questions (h) through (n), you need to complete and include Schedule M.

o Are you a multistate taxpayer that uses market sourcing for receipts factor purposes and uses reasonable approximation in assigning receipts? If **Yes**, provide a brief description.   A02160 ☐ Yes   ☐ No

    A02165

Part IV - Reporting of Special Transactions

    Mark **Yes** if you filed any of the following forms with the Internal Revenue Service.

    Include with your Montana tax return a complete copy of any of these applicable forms.

a **I filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Serv**   A02170 ☐ Yes   ☐ No

    Form 8886 is used to disclose information for each reportable transaction in which you participated.

b **I filed federal Schedule UTP - Uncertain Tax Position Statement with the Internal Revenue Servic**   A02175 ☐ Yes   ☐ No

    Schedule UTP is used to disclose uncertain tax positions.

24EP0201

Form CIT – Page 2 – 2024

| Name | A03001 | | FEIN | A03002 | | | |

Computation of Montana Taxable Income and Net Amount Due

1	Taxable income reported on your federal tax return (line 28). Include a copy of signed federal Form 1120		1	A03000	00

2 Additions

2a	State, local, foreign and franchise taxes based on income. Include breakdown of your Form 1120, line 17	2a	A03005	00		
2b	Federal tax-exempt interest	2b	A03010	00		
2c	Contributions used to compute qualified endowment credit	2c	A03015	00		
2d	Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers (attach schedule)	2d	A03020	00		
2e	Income/loss of unitary corporations not included in federal consolidated return (attach schedule)	2e	A03025	00		
2f	Deemed dividends – Water's Edge filers only (include Schedule WE)	2f	A03030	00		
2g	Federal capital loss carry-over utilized on federal return. Include Schedule D	2g	A03035	00		
2h	All other additions. Include a detailed breakdown	2h	A03040	00		
	Add lines 2a through 2h and enter the result. **This is the total of your additions.**	2	A03045			00

3 Reductions

3a	IRC Section 243 dividend received deduction	3a	A03050	00		
3b	Nonapportionable income (include a detailed breakdown)	3b	A03055	00		
3c	Montana recycling deduction (include Form RCYL)	3c	A03060	00		
3d	Income/loss of nonunitary corporations included in federal consolidated return (attach schedule)	3d	A03065	00		
3e	Income/loss of 80/20 companies – Water's Edge filers only (attach schedule)	3e	A03070	00		
3f	Capital loss incurred in current year. Include federal Schedule D	3f	A03075	00		
3g	All other reductions. Include a detailed breakdown	3g	A03080	00		
	Add lines 3a through 3g and enter the result. **This is the total of your reductions.**	3	A03085			00
4	Add lines 1 and 2, then subtract line 3 and enter the result. **This is your adjusted taxable income.**	4	A03090			00

Combined filers with more than one entity with Montana activity must use Schedule K-Combined for lines 5 through 10 below. (See instructions)

5	Income apportioned to Montana (multiply line 4 x A03095 % from Schedule K, line 6)	5	A03100	00
6	Enter the income that you allocated directly to Montana. Include a detailed breakdown	6	A03105	00
7	Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)	7	A03110	00

If line 7 is a loss, do you wish to forgo the net operating loss carry-back prov A03115 ☐ Yes ☐ No

Note: If you have reported a loss on line 7 and have not marked either box, the loss must be carried back first.

8	Enter your Montana net operating loss carried over to this period	8	A03120	00

Use Schedule NOL of Form CIT on page 14 to calculate your net operating loss carryover.

9	Subtract line 8 from line 7 and enter the result here. **This is your Montana taxable income.**	9	A03125	00
10	Multiply line 9 by 6.75% (or line 9 by 7% if you have a valid Water's Edge election). **This is your Montana tax liability.** (This amount cannot be less than the minimum tax liability of $50.)	10	A03130	00

A03135 ☐ Mark this box if you are calculating your tax liability using the Alternative Tax method (please see the Form CIT instructions before checking this box).

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

24EP0301

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Name	A04001		FEIN	A04002

Computation of Montana Taxable Income and Net Amount Due (continued)

11	Your Montana tax liability from line 10	11	A04000	0 0

12 Payments

12a	2023 overpayment	12a	A04005	0 0
12b	Tentative payment	12b	A04010	0 0
12c	Quarterly estimated tax payments	12c	A04015	0 0
12d	Montana mineral royalty tax withheld. Include Form(s) 1099	12d	A04020	0 0
12e	Montana tax withheld from pass-through entities. Include MT Schedule(s) K-1	12e	A04025	0 0
12f	All other payments. Describe A04035	12f	A04030	0 0
12g	Previously issued refunds. (Do not include any overpayments to 2025.)	12g	A04040	0 0
	Add lines 12a through 12f and subtract line 12g; enter the result. **This is the total of your payments.**	12	A04045	0 0
13	Enter total credits (from Schedule C)	13	A04050	0 0
14	Add lines 12 and 13, then subtract from line 11 and enter result. **This is your tax due or overpayment.**	14	A04055	0 0
15	Enter the amount of overpayment that you want to be applied to your 2025 estimated tax	15	A04060	0 0
16	Add lines 14 and 15; enter the result. **This is your net tax due or overpayment.**	16	A04065	0 0
17	Enter interest on all the tax paid after the due date (See instructions)	17	A04070	0 0
18	Enter estimated tax underpayment interest. Include Form CIT-UT	18	A04075	0 0

A04080 Mark this box if you are using the annualized income or adjusted seasonal income method.

19 Penalty

19a	Enter your late filing penalty (See instructions)	19a	A04085	0 0
19b	Enter your late payment penalty (See instructions)	19b	A04090	0 0
	Add lines 19a and 19b; enter the result. **This is your total penalty.**	19	A04095	0 0
20	Add lines 16 through 19; enter the result on line 20a or 20b below.			
20a	If the result is positive, enter the amount due here. **This is your total amount due.**	20a	A04100	0 0

Visit our website at MTRevenue.gov for electronic payment options or include your remittance payable to Montana Department of Revenue.

20b	If the result is negative, enter the refund due here. **This is your total refund.**	20b	A04105	0 0

Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)

1	Routing Number	A04110
2	Account Number	A04115 A04120 Checking A04125 Savings

A04130 Mark this box if this refund is going to an account that is located outside of the United States or its territories.

REQUIRED – Signature, Paid Preparer, and Third-Party Designee

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

Officer

Signature	A04135	Date Signed	A04140	Y Y Y Y
Printed Name	A04145	Phone	A04150	

Tax Preparer

Signature	A04155	Date Signed	A04160	Y Y Y Y
Print Name	A04165	Phone	A04170	

A04175 Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN A04180

Tax Preparation Firm

Firm Name	A04185	Firm's FEIN	A04190	
Mailing Address	A04195			
City	A04200	S A04205 ZIP A04210		

2024 Montana Form CIT Schedule K – Apportionment Factors for Multi-State Taxpayers

2024v1
5/2024

| Name | A05001 | | FEIN | A05002 | |

Enter dollar values in columns A and B. Enter percentages in column C.
For combined filers, also complete Schedule-K Combined (See instructions)

		A Everywhere		B Montana.		C Factor
1 Property Factor: Enter average values for real and tangible personal property.						
1a Land	1a	A05000	00	A05005	00	00
1b Buildings	1b	A05010	00	A05015	00	00
1c Machinery	1c	A05020	00	A05025	00	00
1d Equipment	1d	A05030	00	A05035	00	00
1e Furniture and fixtures	1e	A05040	00	A05045	00	00
1f Leases and leased property	1f	A05050	00	A05055	00	00
1g Inventories	1g	A05060	00	A05065	00	00
1h Depletable assets	1h	A05070	00	A05075	00	00
1i Supplies and other	1i	A05080	00	A05085	00	00
1j Property of foreign subs included in combined group	1j	A05090	00	A05095	00	00
1k Property of unconsolidated subs included in combined group	1k	A05100	00	A05105	00	00
1l Property (pro-rata share) of pass-throughs included in group	1l	A05110	00	A05115	00	00
1m Multiply amount of rents by 8 and enter result	1m	A05120	00	A05125	00	00
Total Property Value - add lines 1a through 1m		A05130	00	A05135	00	00
Divide the total in column B by the total in column A. Multiply that result by 100. **This is your property factor.**	**1**				A05140	%
2 Payroll Factor:						
2a Compensation of officers	2a	A05145	00	A05150	00	00
2b Salaries and wages	2b	A05155	00	A05160	00	00
Payroll included in:						
2c Costs of goods sold	2c	A05165	00	A05170	00	00
2d Other deductions	2d	A05175	00	A05180	00	00
2e Payroll of foreign subs included in combined group	2e	A05185	00	A05190	00	00
2f Payroll of unconsolidated subs included in combined group	2f	A05195	00	A05200	00	00
2g Payroll (pro-rata share) of pass-throughs included in group	2g	A05205	00	A05210	00	00
Total Payroll Value - add lines 2a through 2g		A05215	00	A05220	00	00
Divide the total in column B by the total in column A. Multiply that result by 100. **This is your payroll factor.**	**2**				A05225	%
3 Gross Receipts Factor: Montana Sources Sales on Market Basis						
3a Gross receipts, less returns and allowances	3a	A05230	00			
3b Receipts delivered or shipped to Montana purchasers:						
(1) Shipped from outside Montana	3b (1)			A05235	00	
(2) Shipped from within Montana	3b (2)			A05240	00	
3c Receipts shipped from Montana to:						
(1) United States government	3c (1)			A05245	00	
(2) Purchasers in a state where the taxpayer is not taxable	3c (2)			A05250	00	
3d Receipts other than receipts of tangible personal property (for example, service income)	3d			A05255	00	
3e Net gains reported on federal Schedule D and federal Form 4797	3e	A05260	00	A05265	00	00
3f Other gross receipts (rents, royalties, interest, etc.)	3f	A05270	00	A05275	00	00
3g Receipts of foreign subs included in combined group	3g	A05280	00	A05285	00	00
3h Receipts of unconsolidated subs included in combined group	3h	A05290	00	A05295	00	00
3i Receipts (pro-rata share) of pass-throughs included in group	3i	A05300	00	A05305	00	00
3j Less: All intercompany transactions	3j	A05310	00	A05315	00	00
Total Receipts Value - add lines 3a through 3j	3	A05320	00	A05325	00	00
Divide the total in column B by the total in column A. Multiply that result by 100. **This is your receipts factor.**	3				A05330	%
4 Enter the amount reported on line 3.	**4**				A05335	%
5 Add the percentages on lines 1, 2, 3, and 4 in column C. **This is the sum of your factors.**	**5**				A05340	%

6 Divide the total percentage on line 5, column C, by the number of factors that can be included in the calculation. If a property, payroll or receipts factor is 0%, it is included in the calculation for line 6 if there is a value in Column A. (See instructions)
Enter the results here and on Form CIT, page 3, line 5. **This is your apportionment factor.** **6** A05345 %

24EP0501

2024 Montana Form CIT Schedule M – Affiliated Entities

2024v1
5/2024

Name	A06001	FEIN	A06002

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

1 Members of a U.S. Consolidated Group

Include your information in the following schedule for all members of your U.S. consolidated group. If additional space is needed, attach another copy of the Schedule M for this section. Federal Form 851 is not an acceptable substitution for this section.

A Federal Employer Identification Number (FEIN)	B Name of affiliate/subsidiary/parent corporation	C Percentage of ownership	D Considered a Disregarded Entity? Yes	No	E Included in this Montana unitary filing? Yes No	F Have any activities in Montana? Yes No	G Mark if filing Montana Form CIT separate from this unitary filing
A06000	A06005 - A06010	A06015	A06020		A06025	A06030	A06035

24EP0601

Name A07001   FEIN A07002

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

2 Affiliated Entities

Include information in the following schedule for all business entities that are not included in the U.S. consolidated group, i.e., partnerships, limited liability companies, foreign disregarded entities, foreign subsidiaries owned greater than 50%, or unconsolidated subsidiaries owned greater than 50%. Include entities that are owned by your corporation and entities that are owned by all members of your U.S. consolidated group. If additional space is needed, attach another copy of the Schedule M for this section.

A Federal Employer Identification Number (FEIN)	B Name of entity	C Percentage of ownership	D Included in this Montana unitary filing?		E Have any activities in Montana?		F Type of entity, i.e., foreign subsidiary, unconsolidated subsidiary, partnership, LLC, LLP, DER
			Yes	No	Yes	No	
A07000	A07005	A07010	A07015		A07020		A07025

24EP0701

2024 Montana Form CIT Schedule M –
Affiliated Entities (Continued)

Name [A08001]　　　　　　　　　　　　　　　　FEIN [A08002]

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

3 Foreign Parent and Affiliated Entities

If you are owned directly or indirectly greater than 50% by a corporation incorporated in a foreign country, provide the name of the foreign parent and any foreign subsidiaries owned greater than 50% by the foreign parent. If additional space is needed, attach another copy of the Schedule M for this section.

A Federal Employer Identification Number (FEIN) (if applicable)	B Name of entity	C Percentage of ownership	D Included in this Montana unitary filing?		E Have any activities in Montana?		F Type of entity, i.e., foreign subsidiary, foreign partnership, foreign disregarded entity
			Yes	No	Yes	No	
A08000	A08005	A08010	A08015		A08020		A08025

2024 Montana Form CIT Schedule C – Tax Credits

Name: A09001 FEIN: A09002

Type of Credit		A Current Year Earned	B Total Available	C Current Year Applied
Nonrefundable Credits				
1 Montana Dependent Care Assistance Credit	1		A09000 00	A09005 00
2 Montana Recycle Credit (include Form RCYL)	2	A09010 00	A09015 00	A09020 00
3 Alternative Energy Production Credit	3		A09025 00	A09030 00
4 Contractor's Gross Receipts Tax Credit (include supporting schedule)	4	A09035 00	A09040 00	A09045 00
CGR Account ID A09050 C G R				
5 Infrastructure Users Fee Credit (include Form IUFC)	5	A09055 00	A09060 00	A09065 00
6 Qualified Endowment Credit (include Form QEC)	6	A09070 00	A09075 00	A09080 00
7 Historical Buildings Preservation Credit (include federal Form 3468)	7	A09085 00	A09090 00	A09095 00
8 Increase Research and Development Activities Credit	8		A09100 00	A09105 00
9 Mineral and Coal Exploration Incentive Credit	9		A09110 00	A09115 00
10 Empowerment Zone Credit	10		A09120 00	A09125 00
11 Biodiesel Blending and Storage Credit	11		A09130 00	A09135 00
12 Geothermal System Credit	12		A09140 00	A09145 00
13 Innovative Educational Program Credit	13	A09150 00	A09155 00	A09160 00
Credit Confirmation Code A09165				
14 Student Scholarship Organization Credit	14	A09170 00	A09175 00	A09180 00
Credit Confirmation Code A09185				
15 Apprenticeship Tax Credit	15	A09190 00	A09195 00	A09200 00
16 Trades Education and Training Tax Credit. Include Form TETC	16	A09205 00	A09210 00	A09215 00
17 MEDIA Credit	17	A09225 00	A09230 00	A09235 00
UCRN A09220 - - - -				
18 Jobs Growth Incentive Credit. Include Form JGI	18	A09240 00	A09245 00	A09250 00
Credit Certificate Number A09255 -				
19 Add lines 1 through 18 and enter the result. **This is your total nonrefundable credits.**	19	A09260 00	A09265 00	A09270 00
Refundable Credits				
20 Unlocking Public Lands Credit	20	A09275 00	A09280 00	A09285 00
21 Enter the amount from Line 20. **This is your total refundable credits.**	21	A09290 00	A09295 00	A09300 00
Tax Credits Recapture				
22 Qualified Endowment Credit Recapture	22			A09305 00
23 Historical Buildings Preservation Credit Recapture	23			A09310 00
24 Biodiesel Blending and Storage Credit Recapture	24			A09315 00
25 Add lines 22 through 24 and enter the result. **This is your total recapture of tax credits.**	25			A09320 00
26 Add totals of lines 19 and 21; then subtract line 25. Enter the result here. **This is the total of your credits.** Enter the total in column C on Form CIT, page 4, line 13.	26	A09325 00	A09330 00	A09335 00

To receive these credits, you will have to include this Schedule C and the applicable credit forms or other required information.

For combined filers, Column C is obtained from Schedule K-Combined on page 12, line (7o).

2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations

Name A10001   FEIN A10002

		A Everywhere Activity*	Montana Separate Corporation Activity		B Grand Total of Montana Columns*	C Factor
			Corporation Name A10000	ration Name		
			FEIN A10005	FEIN		
1 Property Factor (Enter average values for real and tangible personal property)						
1a Land	1a	A10010	A10015		A10020	
1b Buildings	1b	A10025	A10030		A10035	
1c Machinery	1c	A10040	A10045		A10050	
1d Equipment	1d	A10055	A10060		A10065	
1e Furniture and fixtures	1e	A10070	A10075		A10080	
1f Leases and leased property	1f	A10085	A10090		A10095	
1g Inventories	1g	A10100	A10105		A10110	
1h Depletable assets	1h	A10115	A10120		A10125	
1i Supplies and other	1i	A10130	A10135		A10140	
1j Property of foreign subs included in combined group	1j	A10145	A10150		A10155	
1k Property of unconsolidated subs included in combined group	1k	A10160	A10165		A10170	
1l Property (pro-rata share) of pass-through entities included in combined group	1l	A10175	A10180		A10185	
1m Multiply amount of rents by 8 and enter result	1m	A10190	A10195		A10200	
1n Total Montana average property (Add lines 1a through 1m above)	1n		A10205		A10210	
1o Total Everywhere average property (Enter in each column the total of lines 1a through 1m in the Everywhere column.)	1o	A10215	A10220			
1p Separate entity Property Factor (Divide line 1n by line 1o and multiply the result by 100.)	1p	A10225	A10230 %			
1q Total Property Factor (Add columns on line 1p.)	1q					A10235 %
2 Payroll Factor						
2a Compensation of officers	2a	A10240	A10245		A10250	
2b Salaries and wages	2b	A10255	A10260		A10265	
Payroll included in:						
2c Costs of goods sold	2c	A10270	A10275		A10280	
2d Other deductions	2d	A10285	A10290		A10295	
2e Payroll of foreign subs included in combined group	2e	A10300	A10305		A10310	
2f Payroll of unconsolidated subs included in combined group	2f	A10315	A10320		A10325	
2g Payroll (pro-rata share) of pass-through entities included in combined group	2g	A10330	A10335		A10340	
2h Total Montana payroll (Add lines 2a through 2g above.)	2h		A10345		A10350	
2i Total Everywhere payroll (Enter in each column the total of lines 2a through 2g in the Everywhere column.)	2i	A10355	A10360			
2j Separate entity Payroll Factor (Divide line 2h by line 2i and multiply the result by 100.)	2j		A10365 %			
2k Total Payroll Factor (Add columns on line 2j.)	2k					A10370 %

* Please include the amounts in columns A and B on Schedule K.

Name A11001   FEIN A11002

		A Everywhere Activity*	Montana Separate Corporation Activity		B Grand Total of Montana Columns*	C Factor
			Corporation A10000 ration Name			
			FEIN A10005 FEIN			
3 Receipts Factor						
3a Gross receipts, less returns and allowances	3a	A11000				
3b Receipts delivered or shipped to Montana purchasers:						
(1) Shipped from outside Montana	3b (1)		A11005		A11010	
(2) Shipped from within Montana	3b (2)		A11015		A11020	
3c Receipts shipped from Montana to:						
(1) United States government	3c (1)		A11025		A11030	
(2) Purchasers in a state where the taxpayer is not taxable	3c (2)		A11035		A11040	
3d Receipts other than receipts of tangible personal property (i.e., service income)	3d		A11045		A11050	
3e Net gains reported on federal Schedule D and federal Form 4797	3e	A11055	A11060		A11065	
3f Other gross receipts (rents, royalties, interest, etc.)	3f	A11070	A11075		A11080	
3g Receipts of foreign subs included in combined group	3g	A11085	A11090		A11095	
3h Receipts of unconsolidated subsidiaries included in combined group	3h	A11100	A11105		A11110	
3i Receipts (pro-rata share) of pass-through entities included in combined group	3i	A11115	A11120		A11125	
3j Less: All intercompany transactions	3j	A11130	A11135		A11140	
3k Total Montana receipts (Add lines (3a) through (3j).)	3k		A11145			
3l Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)	3l	A11150	A11155			
3m Separate entity Receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.)	3m		A11160 %			
3n Total Receipts Factor (Add columns from line (3m).)	3n				A11165 %	
4 Double Weighted Receipts Factors						
4a Enter the amount reported on line 3m	4a		A11170 %			
4b Total Receipts for Double Weighted Calculation (Add columns from line (4a).)	4b				A11175 %	
5 Sum of the Factors						
Add lines (1p), (2j), (3m), and (4a) for each corporation	5		A11180 %			
6 Apportionment Factor						
6a Separate entity Apportionment Factor (Divide line 5 by the number of factors that can be included in the calculation. See instructions.)	6a		A11185 %			
6b Total Apportionment Factor (Add columns on line (6a) and enter here. This should equal page 5, line 6 of the Schedule K.)	6b				A11190 %	

* Please include the amounts in columns A and B on Schedule K

Name A12001   FEIN A12002

		Montana Separate Corporation Activity		B Grand Total of Montana Columns*
		Corporation A10000 ration Name		
		FEIN A10005 FEIN		
7 Montana Taxable Income				
7a Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.)	7a	A12000		
7b Income apportioned to Montana (In each column, multiply line (6a) on page 11 by line (7a).)	7b	A12005		
7c Total income apportioned to Montana. (Add columns on line (7b). Enter this amount on line 5, page 3 of the CIT.)	7c			A12010
7d Income directly allocated to Montana	7d	A12015		
7e Total income directly allocated to Montana. (Add columns on line (7d). Enter this amount on line 6, page 3 of the CIT.)	7e			A12020
7f Montana taxable income before net operating loss (In each column, add lines (7b) and (7d).)	7f	A12025		
7g Total Montana taxable income. (Add columns on line (7f). Enter this amount on line 7, page 3 of the CIT.)	7g			A12030
7h Montana net operating loss (NOL) carryover on a separate entity basis	7h	A12035		
7i Total NOL carryover (Add columns on line (7h). Enter this amount on line 8, page 3 of the CIT.)	7i			A12040
7j Montana taxable income (Subtract line (7h) from line (7f) and enter result.)	7j	A12045		
7k Total Montana Taxable Income (Add all columns on line (7j). Enter this amount on line 9, page 3 of the CIT.)	7k			A12050
7l Montana tax liability (Multiply (7j) by 6.75%, or 7% if you have a valid water's edge election.) If (7j) is a loss, enter $50	7l	A12055		
7m Total Montana tax liability (Add all columns on line (7l). Enter this amount on line 10, page 3 of the CIT.)	7m			A12060
7n Montana credits on a separate entity basis (Attach applicable form(s).)	7n	A12065		
7o Total Montana Credits. (Add columns on line (7n).) Enter this amount on line 26, Schedule C	7o			A12070

*These totals must be reported on lines 5 through 10 on page 3 of the CIT.

2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction

Name   A13001   FEIN   A13002

Montana Separate Corporation NOL Application

	Corporation Name	A13000	Corporation Name	
1 Corporation name				
2 Corporation's Federal Tax Identification Number (FEIN)	FEIN	A13005	FEIN	
3 Date of merger/consolidation (See instructions)	A13010 Y Y Y Y		M M D D Y Y Y Y	
	A	**B**	**A**	**B**
4 2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		A13015		

Carryforward deductions

			A	**B**	**A**	**B**
5	Taxable period of NOL A13020 Y Y Y Y					
5a	Total NOL for taxable period	5a	A13025			
5b	NOL applied to periods other than to 2024	5b	A13030			
5c	NOL carryforward to 2024	5c	A13035	A13040		
5d	NOL expired due to 7-year carryforward	5d	A13045			
5e	NOL available for carryforward	5e	A13050			
6	Taxable period of NOL A13055 Y Y Y Y					
6a	Total NOL for taxable period	6a	A13060			
6b	NOL applied to periods other than to 2024	6b	A13065			
6c	NOL carryforward to 2024	6c	A13070	A13075		
6d	NOL available for carryforward	6d	A13080			
7	Taxable period of NOL M M D D Y Y Y Y					
7a	Total NOL for taxable period	7a				
7b	NOL applied to periods other than to 2024	7b				
7c	NOL carryforward to 2024	7c				
7d	NOL available for carryforward	7d				
8	Taxable period of NOL M M D D Y Y Y Y					
8a	Total NOL for taxable period	8a				
8b	NOL applied to periods other than to 2024	8b				
8c	NOL carryforward to 2024	8c				
8d	NOL available for carryforward	8d				
9	Taxable period of NOL M M D D Y Y Y Y					
9a	Total NOL for taxable period	9a				
9b	NOL applied to periods other than to 2024	9b				
9c	NOL carryforward to 2024	9c				
9d	NOL available for carryforward	9d				
10	Taxable period of NOL M M D D Y Y Y Y					
10a	Total NOL for taxable period	10a				
10b	NOL applied to periods other than to 2024	10b				
10c	NOL carryforward to 2024	10c				
10d	NOL available for carryforward	10d				
11	Taxable period of NOL M M D D Y Y Y Y					
11a	Total NOL for taxable period	11a				
11b	NOL applied to periods other than to 2024	11b				
11c	NOL carryforward to 2024	11c				
11d	NOL available for carryforward	11d				
12	Total separate corporation NOL carryforward to 2024. Add column B lines 5 through 11	12		A13085		

Name A14001   FEIN A14002

Enter corporate information from previous page.

	Montana Separate Corporation NOL Application			
Corporation name	Corporation Name A13000		Corporation Name	
Corporation's Federal Tax Identification Number (FEIN)	FEIN A13005		FEIN	
	A	**B**	**A**	**B**

		A	B	A	B
2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		A14000			

AMENDED RETURNS - carryback deductions

			A	B	A	B
13	Taxable period of NOL	A14005 Y Y Y Y				
13a	Total NOL for taxable period	13a	A14010			
13b	NOL applied to periods other than to 2024	13b	A14015			
13c	NOL carryback to 2024 (Total carryback for all entities limited to $500,000)	13c	A14020	A14025		
13d	Net NOL for taxable period	13d	A14030			
14	Taxable period of NOL	M M D D Y Y Y Y				
14a	Total NOL for taxable period	14a				
14b	NOL applied to periods other than to 2024	14b				
14c	NOL carryback to 2024 (Total carryback for all entities limited to $500,000)	14c				
14d	Net NOL for taxable period	14d				
15	Taxable period of NOL	M M D D Y Y Y Y				
15a	Total NOL for taxable period	15a				
15b	NOL applied to periods other than to 2024	15b				
15c	NOL carryback to 2024 (Total carryback for all entities limited to $500,000)	15c				
15d	Net NOL for taxable period	15d				
16	Total separate corporation NOL carryback to 2024	16	A14035			
17	Total separate corporation NOL carryforward to 2024 from previous page, line 12.	17	A14040			
18	Total separate corporation NOL deduction for 2024 (add lines 16 and 17 and enter total on page 3, line 8 - for combined filers, enter on line 7(h) of Schedule K-Combined)	18	A14045			

2024 Montana Form CIT Schedule WE – Water's Edge Schedule

Name A15001   FEIN A15002

Part I. Water's Edge Election

1 Enter the tax periods for which you received an approval letter from the department for a valid Water's Edge Election:

A15000

Part II. Calculation of Deemed Dividends Received from 80/20 Companies

1	Enter the positive federal line 30 income of your 80/20 companies. (See instructions)	1	A15005	0 0
2	Enter your consolidated 1120 positive federal line 30 income. (See instructions)	2	A15010	0 0
3	Divide the amount on line 1 by the amount on line 2. **This is the ratio of your 80/20 positive income to your consolidated 1120 positive income.**	3	A15015	
4	Enter the tax liability, after tax credits, which you reported on your consolidated 1120	4	A15020	0 0
5	Multiply line 3 by line 4. **This is the federal tax liability associated with your 80/20 companies.**	5	A15025	0 0
6	Enter the section 78 gross-up received by your 80/20 companies (include schedule)	6	A15030	0 0
7	Subtract the total of lines 5 and 6 from line 1; enter the result. **This is the after-tax net income of your 80/20 companies. If the result is less than zero, enter zero.**	7	A15035	0 0
8	Enter the after-tax net income of all unconsolidated 80/20 companies	8	A15040	0 0
9	Add lines 7 and 8; enter the result. **This is your total after-tax net income.**	9	A15045	0 0
10	Multiply line 9 by 20% and enter the result here and on line 2(f) of Form CIT, page 3. **This is your 20% deemed dividend.**	10	A15050	0 0

Part III. List your 80/20 Companies. Include a separate sheet if necessary.

A Name	B FEIN	C Income/Loss Reported on Line 28		D Income/Loss Reported on Line 30		E Dividends Received	
A15055 A15060	A15065	A15070	0 0	A15075	0 0	A15080	0 0
			0 0		0 0		0 0
			0 0		0 0		0 0
			0 0		0 0		0 0
			0 0		0 0		0 0
			0 0		0 0		0 0
			0 0		0 0		0 0
Totals	A15085		0 0	A15090	0 0	A15095	0 0