



2018

MeF

**Montana Corporate Income Tax ATS
Packet**

Draft Version

November 26, 2018

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Montana MeF ATS Testing Overview

This test packet includes five tests for the Montana CIT return. The following pages will include the test scenario as well as a list of the form line items we expect to be completed for each test.

The data submitted in those lines will be determined by the developer, except for where specifically noted. The form lines listed are the minimum amount of information we expect to see on the return. If you would like to test additional information please feel free to do so. There are a few instances where we are testing negative values. The lines containing negative values will be indicated with parentheses.

Once ATS test cases have been submitted to the IRS, please email the following information to DORMeF@mt.gov:

- Montana Form name (CIT)
- Name of vendor
- Name of software
- State submission ids and ATS test number for the id
- PDF for each submission id
 - Please include your ETIN and test return number in the file name.
 - Example: **12345Test2.pdf**

Please send one email per tax type. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process.

Along with the information listed above please include a description of your software limitations that would change what we expect to see in each test return, if those limitations were not included in your LOI.

Once the department receives notification and the test cases, a tester will be scheduled to review the returns. It is our intention to review all test returns within three to five business days of receipt. After the returns are reviewed, the department will send a test summary document identifying items that need to be corrected. When making corrections please resend all the returns in the test packet for review unless instructed otherwise.

***New – Montana implemented automated business rules this year.** You will need to pass the automated business rules before submitting your returns for testing. Please see the 2018 Montana CIT Reject Code Final document in SES for more information. If you have questions regarding return requirements or the business rules, please contact the Montana DOR e-Services unit at DORE-Services@mt.gov.

Test #1

FEIN: 11-0000001
 Name: Helpful Hardware
 Address: 148 Main St.
 White Plains, NY 100605
 Name Control: HELP

Initial Return box should be checked
 Federal Business Code/NAICS should be **444130**
 State Incorporated should be in **DE** on **1/1/2000**
 Date Qualified in Montana should be **1/1/2004**
 MT Secretary of State ID should be **F123456**

Part I – Filing Method

1. Unchecked
2. Check 'Yes' box
3. Check 'Yes' box
4. Check 'Limited Combination' box
- 5a. Same name as above
- 5b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked.

Part III – General Questions. All questions must be answered.

- a. Retail Sales
- b. 1 Entity
- c. Check 'Yes' box
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'No' box
- h. Check 'No' box
- i. Check 'No' box
- j. Leave both boxes unchecked
- k. Check 'No' box
- l. Check 'No' box
- m. Check 'No' box
- n. Check 'Yes' box
- o. Check 'No' box
- p. Check 'No' box

Part IV – Reporting of Special Transactions

- a. Check 'No' box
- b. Check 'No' box
- c. Check 'No' box
- d. Check 'No' box

CIT Pages 3-4
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3a
3d
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12b
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17
19a
19b
19
20a
Schedule K
1b E/M
1g E/M
1l E
Total Property E/M
1 Col C
2a E/M
2b E/M
2c E
Total Payroll E/M
2 Col C
3a E
3b(1) M
3e E
3i E
Total Receipts E/M
3 Col C
4 Col C
5 Col C
Schedule M
Part 1 (3 instances)

Test #2

FEIN: 11-0000002
 Name: Hideaway Oil
 Address: 3943 W. Elm St.
 Irving, TX 75061
 Name Control: HIDE

Final Return box should be checked
 Federal Business Code/NAICS should be 211110
 State Incorporated should be in **NV** on **1/1/1993**
 Date Qualified in Montana should be **1/1/2002**
 MT Secretary of State ID should be **F458783**

Part I – Filing Method

1. Unchecked
2. Check 'Yes' box
3. Check 'Yes' box
4. Check 'Worldwide Combination' box
- 5a. Same name as above
- 5b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a. Oil Exploration
- b. 1 Entity
- c. Check 'No' box
- d. Check 'Yes' box Check 'Merged' box. December 31, 2018
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'No' box
- h. Check 'Yes' box John Brown 75%
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'Yes' box 2 Entities
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box
- p. Check 'No' box

Part IV – Reporting of Special Transactions

- a. Check 'No' box
- b. Check 'Yes' box
- c. Check 'No' box
- d. Check 'No' box

CIT Pages 3-4
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12c
12f
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17
18
19b
19
20a
Schedule K
1e E/M
1f E/M
1i E/M
1j E
1m E/M
Total Property E/M
1 Col C
2a E
2b E/M
2e
Total Payroll E/M
2 Col C
3a E
3b(1) M
3f E
3g E
Total Receipts E/M
3 Col C
4 Col C
5 Col C
Schedule M
Part 1 (5 instances)
Part 2 (2 instances)

Test #3

CIT	See sample return attached for line requirements
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FEIN: 11-0000003
 Name: Anywhere Anytime Personnel
 Address: 4583 Mountie Ave.
 Calgary, AB T1Y 3A4
 Name Control: ANYW

Amended Return box should be checked
 Federal Business Code/NAICS should be 561311
 State Incorporated should be in **TX** on **2/7/1984**
 Date Qualified in Montana should be **1/1/1996**
 MT Secretary of State ID should be **F957484**

Part I – Filing Method

1. Unchecked
2. Check 'Yes' box
3. Check 'Yes' box
4. Check 'Water's Edge' box
- 5a. Same name as above
- 5b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Check boxes 'a' and 'd'

Part III – General Questions. All questions must be answered.

- a. Personnel Services
- b. 2 Entities
- c. Check 'No' box
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'Yes' box December 31, 2012 expires June 30, 2020
- g. Check 'Yes' box December 31, 2011
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'Yes' box 2 Entities
- m. Check 'Yes' box Anytime Personnel Ltd 100%
- n. Check 'No' box
- o. Check 'No' box
- p. Check 'No' box

Part IV – Reporting of Special Transactions

- a. Check 'Yes' box
- b. Check 'No' box
- c. Check 'Yes' box
- d. Check 'Yes' box



2018 Montana Corporate Income Tax Return
Include a copy of federal Form 1120 as filed with the Internal Revenue Service

For calendar year 2018 or tax year beginning MMDD2018 and ending MMDDYYYY

Name, Mailing Address, City, State, Zip + 4, FEIN, Federal Business Code/NAICS, State Incorporated in, Date Qualified in Montana, MT Secretary of State ID

Mark all that apply:

- Initial Return, Amended Return, Final Return, Refund Return

Part I - Filing Method.

- 1. Mark this box if you are protected under the provision of Public Law 86-272.
2. Are you a member (parent or subsidiary) of a consolidated group for federal purposes?
3. Are you filing a combined return for Montana purposes?
4. If you answered "Yes" to questions 2 or 3 above, then mark one of the following filing methods...
5. 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...

Part II - Amended Return Only. Mark all that apply.

- a. Federal Revenue Agent Report; include a complete copy of this report.
b. NOL carryback/carry forward; list year(s) of loss.
c. Apportionment factor changes; include a statement explaining all adjustments in detail.
d. Amended federal tax return (form 1120X); include a complete copy of the federal Form 1120X.
e. Application and/or change in tax credit; list type of credit being claimed.
f. 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).
b. 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?
c. Is this your corporation's first Montana tax return?
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name FEIN

Office Use Only
Date Received



File online at revenue.mt.gov



18EP0101

Part III - continued

- d. Is this your corporation's final Montana tax return? Yes No
 If "Yes," please include detailed statement and indicate whether your corporation has:
 Withdrawn Merged Dissolved Reorganized
 Date of withdrawal, dissolution, merger, or reorganization
 If applicable, enter the successor's name FEIN -
- e. For any tax period(s), has the Internal Revenue Service issued an official notice of change or correction that you have not filed with the Montana Department of Revenue? Yes No
 If "Yes," indicate what period(s)
- f. Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service? Yes No
 If "Yes," which taxable year(s) is covered and what is the expiration date(s) of the waiver(s)?
- g. Have you filed an amended federal tax return for any of the last five taxable periods? Yes No
 If "Yes," for which years have you filed amended Montana returns?
- h. 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 and % of ownership Yes No
- i. 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? Yes No
 If "Yes," enter name and % of ownership
- j. If the answer to question (h) or (i) is "Yes," did the same individual, partnership, corporation, estate or trust at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another (brother-sister) corporation? Yes No
- 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 domestic corporation that is not included in the consolidated group? Yes No
 If "Yes," how many corporations?
- l. 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? Yes No
- m. Was your corporation owned 50% or more, directly or indirectly, by a corporation or entity that was organized or incorporated outside the U.S.? Yes No
 If "Yes," enter name and % of ownership
- n. 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? Yes No
- o. 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? Yes No
- If you answered "Yes" to any of the above questions (i) through (o), you need to complete and include Schedule M.**
- p. For multistate taxpayers, when computing the Montana receipts apportionment factor using market sourcing, was reasonable approximation used to assign receipts? (see instructions) If "Yes," provide a brief description Yes No

Part IV - Reporting of Special Transactions.

Mark "Yes" if you filed any of the following forms with the Internal Revenue Service. You need to 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 Service.** 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 Service.** Yes No
 Schedule UTP is used to disclose uncertain tax positions.
- c. **I filed IRC Section 965 Transaction Tax Statement as part of my 2017 federal income tax filings.** Yes No
- d. **I filed IRC Section 965 Transaction Tax Statement as part of my 2018 federal income tax filings.** Yes No



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. 00

2. Additions

2a. State, local, foreign and franchise taxes based on income (include breakdown of your Form 1120, line 17)2a. 00

2b. Federal tax exempt interest2b. 00

2c. Contributions used to compute qualified endowment credit2c. 00

2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers2d. 00

2e. Income/loss of unitary corporations not included in federal consolidated return2e. 00

2f. Deemed dividends—Water’s Edge filers only (include Schedule WE). 2f. 00

2g. Income/loss of corporations incorporated in tax havens—Water’s Edge filers only2g. 00

2h. Federal capital loss carry-over utilized on federal return (include Schedule D)2h. 00

2i. All of your other additions (include a detailed breakdown)2i. 00

Add lines 2a through 2i and enter the result. **This is the total of your additions.**2. 00

3. Reductions

3a. IRC Section 243 dividend received deduction3a. 00

3b. Nonapportionable income (include a detailed breakdown)3b. 00

3c. Montana recycling deduction (include Form RCYL)3c. 00

3d. Income/loss of nonunitary corporations included in federal consolidated return3d. 00

3e. Income/loss of 80/20 companies—Water’s Edge filers only3e. 00

3f. Capital loss incurred in current year (include federal Schedule D)3f. 00

3g. All of your other reductions (include a detailed breakdown)3g. 00

Add lines 3a through 3g and enter the result. **This is the total of your reductions.**3. 00

4. Add lines 1 and 2, then subtract line 3 and enter the result. **This is your adjusted taxable income.** 4. 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 _____ % from Schedule K, line 5)5. 00

6. Enter the income that you allocated directly to Montana (include a detailed breakdown)6. 00

7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)7. 00

If line 7 is a loss, do you wish to forego the net operating loss carry-back provision? Yes No

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

8. Enter your Montana net operating loss carried over to this period8. 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. 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. 00

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 hearing impaired.



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

11. Your Montana tax liability from line 10 11. 00

12. Payments

12a. 2017 overpayment 12a. 00

12b. Tentative payment 12b. 00

12c. Quarterly estimated tax payments 12c. 00

12d. Montana mineral royalty tax withheld (include Form(s) 1099) 12d. 00

12e. Montana tax withheld from pass-through entities (include MT Schedule(s) K-1) 12e. 00

12f. All other payments. Describe. 12f. 00

12g. Previously issued refunds. (Do not include any overpayments to 2019.) 12g. 00

Add lines 12a through 12f and subtract line 12g; enter the result. **This is the total of your payments.** 12. 00

13. Enter total credits (from Schedule C) 13. 00

14. Add lines 12 and 13, then subtract from line 11 and enter result. **This is your tax due or overpayment.** 14. 00

15. Enter the amount of overpayment that you want to be applied to your 2019 estimated tax 15. 00

16. Add lines 14 and 15; enter the result. **This is your net tax due or overpayment.** 16. 00

17. Enter interest on all the tax paid after the due date (see instructions) 17. 00

18. Enter estimated tax underpayment interest (include Form CIT-UT) 18. 00

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. 00

19b. Enter your late payment penalty (see instructions) 19b. 00

Add lines 19a and 19b; enter the result. **This is your total penalty.** 19. 00

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. 00

Visit our website at revenue.mt.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. 00

Direct Deposit Your Refund

1. RTN# 2. ACCT#

Complete 1, 2, 3 and 4 (see instructions).

3. If using direct deposit, you are required to mark one box. Checking Savings

4. Is this refund going to an account that is located outside of the United States or its territories? Yes No

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.

Signature of Officer _____ Date Printed Name and Title _____ Telephone Number

Print/Type Preparer's Name _____ Preparer's Signature _____ Date PTIN

Firm's Name _____ Firm's Address _____ Telephone Number Firm's FEIN

May the DOR discuss this tax return with your tax preparer? Yes No

Please mail your completed Form CIT to: Montana Department of Revenue, PO Box 8021, Helena, MT 59604-8021



Schedule K - Apportionment Factors for Multi-State Taxpayers

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

1. Property Factor: Enter average values for real and tangible personal property.

	A. Everywhere	B. Montana.	C. Factor
1a. Land.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1b. Buildings.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1c. Machinery.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1d. Equipment.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1e. Furniture and fixtures.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1f. Leases and leased property.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1g. Inventories.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1h. Depletable assets.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1i. Supplies and other.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1j. Property of foreign subs included in combined group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1k. Property of unconsolidated subs included in combined group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1l. Property (pro-rata share) of pass-throughs included in group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
1m. Multiply amount of rents by 8 and enter result.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Total Property Value - add lines 1a through 1m	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Divide the total in column B by the total in column A. Multiply that result by 100. This is your property factor. 1. <input type="text" value=""/> %			

2. Payroll Factor:

2a. Compensation of officers.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2b. Salaries and wages.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Payroll included in:			
2c. Costs of goods sold.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2d. Other deductions.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2e. Payroll of foreign subs included in combined group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2f. Payroll of unconsolidated subs included in combined group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2g. Payroll (pro-rata share) of pass-throughs included in group.....	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Total Payroll Value - add lines 2a through 2g	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Divide the total in column B by the total in column A. Multiply that result by 100. This is your payroll factor. 2. <input type="text" value=""/> %			

3. Gross Receipts Factor: 2018 Change to Market Sourcing

3a. Gross receipts, less returns and allowances.....	<input type="text" value="00"/>		
3b. Receipts delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana.....	3b.(1)	<input type="text" value="00"/>	<input type="text" value="00"/>
(2) Shipped from within Montana.....	3b.(2)	<input type="text" value="00"/>	<input type="text" value="00"/>
3c. Receipts shipped from Montana to:			
(1) United States government.....	3c.(1)	<input type="text" value="00"/>	<input type="text" value="00"/>
(2) Purchasers in a state where the taxpayer is not taxable.....	3c.(2)	<input type="text" value="00"/>	<input type="text" value="00"/>
3d. Receipts other than receipts of tangible personal property (for example, service income).....	3d.	<input type="text" value="00"/>	<input type="text" value="00"/>
3e. Net gains reported on federal Schedule D and federal Form 4797.....	3e.	<input type="text" value="00"/>	<input type="text" value="00"/>
3f. Other gross receipts (rents, royalties, interest, etc.).....	3f.	<input type="text" value="00"/>	<input type="text" value="00"/>
3g. Receipts of foreign subs included in combined group.....	3g.	<input type="text" value="00"/>	<input type="text" value="00"/>
3h. Receipts of unconsolidated subs included in combined group.....	3h.	<input type="text" value="00"/>	<input type="text" value="00"/>
3i. Receipts (pro-rata share) of pass-throughs included in group.....	3i.	<input type="text" value="00"/>	<input type="text" value="00"/>
3j. Less: All intercompany transactions.....	3j.	<input type="text" value="00"/>	<input type="text" value="00"/>
Total Receipts Value - add lines 3a through 3j		<input type="text" value="00"/>	<input type="text" value="00"/>
Divide the total in column B by the total in column A. Multiply that result by 100. This is your receipts factor. 3. <input type="text" value=""/> %			

4. Add the percentages on lines 1, 2, and 3 in column C. **This is the sum of your factors.** **4.** %

5. Divide the total percentage on line 4, 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 4 if there is a value in Column A (see instructions). Enter the results here and also on Form CIT, page 3, line 5. **This is your apportionment factor.** **5.** %



Schedule C - Tax Credits

Type of Credit	Column A Current Year Earned	Column B Total Available	Column C Current Year Applied
Nonrefundable Credits			
1. New/Expanded Industry Credit..... 1.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
2. Montana Dependent Care Assistance Credit (include Form DCAC) 2.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
3. Montana College Contribution Credit (include Form CC)..... 3.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
4. Health Insurance for Uninsured Montanans Credit (include Form HI) 4.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
5. Montana Recycle Credit (include Form RCYL) 5.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
6. Alternative Energy Production Credit (include Form AEPC)..... 6.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
7. Contractor's Gross Receipts Tax Credit (include supporting schedule)..... 7.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
8. Alternative Fuel Credit (include Form AFCR) 8.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
9. Infrastructure Users Fee Credit (include Form IUFC)..... 9.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
10. Qualified Endowment Credit (include Form QEC)..... 10.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
11. Historical Buildings Preservation Credit (include federal Form 3468) 11.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
12. Increase Research and Development Activities Credit..... 12.		<input type="text" value="00"/>	<input type="text" value="00"/>
13. Mineral and Coal Exploration Incentive Credit (include Forms MINE-CRED and MINE-CERT) 13.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
14. Empowerment Zone Credit..... 14.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
15. Biodiesel Blending and Storage Credit (include Form BBSC)..... 15.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
16. Geothermal System Credit (include Form ENRG-A)..... 16.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
17. Innovative Educational Program Credit 17.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
18. Student Scholarship Organization Credit 18.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
19. Apprenticeship Tax Credit..... 19.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
20. Add lines 1 through 19 and enter the result. This is your total nonrefundable credits. 20.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Refundable Credits			
21. Emergency Lodging Credit (include Form ELC)..... 21.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
22. Unlocking Public Lands Credit..... 22.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
23. Add lines 21 and 22 and enter the result. This is your total refundable credits. 23.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="00"/>
Tax Credits Recapture			
24. Qualified Endowment Credit Recapture 24.			<input type="text" value="00"/>
25. Historical Buildings Preservation Credit Recapture 25.			<input type="text" value="00"/>
26. Biodiesel Blending and Storage Credit Recapture 26.			<input type="text" value="00"/>
27. Add lines 24 through 26 and enter the result. This is your total recapture of tax credits. 27.			<input type="text" value="00"/>
28. Add totals of lines 20 and 23; then subtract line 27. Enter the result here. This is the total of your credits. Enter the total in column C on Form CIT, page 4, line 13. 28.	<input type="text" value="00"/>	<input type="text" value="00"/>	<input type="text" value="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 (6o).



**Schedule K-Combined for Montana Form CIT
Separate Corporation Calculations**

	A Montana Separate Corporation Activity		B	C
	Everywhere Activity *	Corporate Name FEIN	Corporate Name FEIN Grand Total of Montana Columns*	Factor
1. Property Factor (Enter average values for real and tangible personal property)				
(1a) Land.....	1a.			
(1b) Buildings.....	1b.			
(1c) Machinery.....	1c.			
(1d) Equipment.....	1d.			
(1e) Furniture and fixtures.....	1e.			
(1f) Leases and leased property.....	1f.			
(1g) Inventories.....	1g.			
(1h) Depletable assets.....	1h.			
(1i) Supplies and other.....	1i.			
(1j) Property of foreign subs included in combined group.....	1j.			
(1k) Property of unconsolidated subs included in combined group.....	1k.			
(1l) Property (pro-rata share) of pass-through entities included in combined group.....	1l.			
(1m) Multiply amount of rents by 8 and enter result.....	1m.			
(1n) Total Montana average property (Add lines (1a) through (1m) above).....	1n.			
(1o) Total Everywhere average property (Enter in each column the total of lines (1a) through (1m) in the Everywhere column.)	1o.			
(1p) Separate entity Property Factor (Divide line (1n) by line (1o) and multiply the result by 100.)	1p.	%	%	
(1q) Total Property Factor (Add columns on line (1p).)	1q.			%
2. Payroll Factor				
(2a) Compensation of officers.....	2a.			
(2b) Salaries and wages.....	2b.			
Payroll included in:				
(2c) Costs of goods sold.....	2c.			
(2d) Other deductions.....	2d.			
(2e) Payroll of foreign subs included in combined group.....	2e.			
(2f) Payroll of unconsolidated subs included in combined group.....	2f.			
(2g) Payroll (pro-rata share) of pass-through entities included in combined group.....	2g.			
(2h) Total Montana payroll (Add lines (2a) through (2g) above.).....	2h.			
(2i) Total Everywhere payroll (Enter in each column the total of lines (2a) through (2g) in the Everywhere column.).....	2i.			
(2j) Separate entity Payroll Factor (Divide line (2h) by line (2i) and multiply the result by 100.).....	2j.	%	%	
(2k) Total Payroll Factor (Add columns on line (2j).)	2k.			%

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

**Schedule K-Combined for Montana Form CIT
Separate Corporation Calculations (continued)**

3. Receipts Factor

- (3a) Gross receipts, less returns and allowances3a.
 - (3b) Receipts delivered or shipped to Montana purchasers:
 - (1) Shipped from outside Montana3b.(1)
 - (2) Shipped from within Montana.....3b.(2)
 - (3c) Receipts shipped from Montana to:
 - (1) United States government.....3c.(1)
 - (2) Purchasers in a state where the taxpayer is not taxable.....3c.(2)
 - (3d) Receipts other than receipts of tangible personal property (i.e., service income).....3d.
 - (3e) Net gains reported on federal Schedule D and federal Form 47973e.
 - (3f) Other gross receipts (rents, royalties, interest, etc.).....3f.
 - (3g) Receipts of foreign subs included in combined group3g.
 - (3h) Receipts of unconsolidated subsidiaries included in combined group3h.
 - (3i) Receipts (pro-rata share) of pass-through entities included in combined group3i.
 - (3j) Less: All intercompany transactions3j.
 - (3k) Total Montana receipts (Add lines (3a) through (3j).)3k.
 - (3l) Total Everywhere receipts
(Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)3l.
 - (3m) Separate entity receipts Factor
(Divide line (3k) by line (3l) and multiply the result by 100.).....3m.
 - (3n) Total Receipts Factor (Add columns on line (3m).).....3n.
- 4. Sum of the Factors** (Add lines (1p), (2j), and (3m) for each corporation.)..... 4.
- 5. Apportionment Factor**
- (5a) Separate entity Apportionment Factor (Divide line 4 by the number of factors that can be included in the calculation. See instructions on page 8.)5a.
 - (5b) Total Apportionment Factor (Add columns on line (5a) and enter here.
This should equal page 5, line 5 of the Schedule K.)5b.

	Montana Separate Corporation Activity			
A	Corporate Name	Corporate Name	Grand Total of Montana Columns *	C
Everywhere Activity*	FEIN	FEIN		Factor
(3a) Gross receipts, less returns and allowances3a.				
(3b) Receipts delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana3b.(1)				
(2) Shipped from within Montana.....3b.(2)				
(3c) Receipts shipped from Montana to:				
(1) United States government.....3c.(1)				
(2) Purchasers in a state where the taxpayer is not taxable.....3c.(2)				
(3d) Receipts other than receipts of tangible personal property (i.e., service income).....3d.				
(3e) Net gains reported on federal Schedule D and federal Form 47973e.				
(3f) Other gross receipts (rents, royalties, interest, etc.).....3f.				
(3g) Receipts of foreign subs included in combined group3g.				
(3h) Receipts of unconsolidated subsidiaries included in combined group3h.				
(3i) Receipts (pro-rata share) of pass-through entities included in combined group3i.				
(3j) Less: All intercompany transactions3j.				
(3k) Total Montana receipts (Add lines (3a) through (3j).)3k.				
(3l) Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)3l.				
(3m) Separate entity receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.).....3m.				%
(3n) Total Receipts Factor (Add columns on line (3m).).....3n.				%
4. Sum of the Factors (Add lines (1p), (2j), and (3m) for each corporation.)..... 4.				%
5. Apportionment Factor				
(5a) Separate entity Apportionment Factor (Divide line 4 by the number of factors that can be included in the calculation. See instructions on page 8.)5a.				%
(5b) Total Apportionment Factor (Add columns on line (5a) and enter here. This should equal page 5, line 5 of the Schedule K.)5b.				%

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

**Schedule NOL for Montana Form CIT
Net Operating Loss (NOL) Deduction**

		Montana Separate Corporation NOL Application			
		Corporate Name		Corporate Name	
		FEIN		FEIN	
		Column A	Column B	Column A	Column B
1. Corporation name					
2. Corporation's federal tax identification number (FEIN)					
3. Date of merger/consolidation (see instructions)					
4. 2018 Montana separate corporation taxable income before NOL deduction (enter line 6(f) from Schedule K-Combined)					
Carryforward deductions					
5. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
5(a). Total NOL for taxable period.....	5(a).				
5(b). NOL applied to periods other than to 2018.....	5(b).				
5(c). NOL carryforward to 2018	5(c).				
5(d). NOL expired due to 7 year carryforward	5(d).				
5(e). NOL available for carryforward.....	5(e).				
6. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
6(a). Total NOL for taxable period.....	6(a).				
6(b). NOL applied to periods other than to 2018.....	6(b).				
6(c). NOL carryforward to 2018	6(c).				
6(d). NOL available for carryforward.....	6(d).				
7. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
7(a). Total NOL for taxable period.....	7(a).				
7(b). NOL applied to periods other than to 2018.....	7(b).				
7(c). NOL carryforward to 2018	7(c).				
7(d). NOL available for carryforward.....	7(d).				
8. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
8(a). Total NOL for taxable period.....	8(a).				
8(b). NOL applied to periods other than to 2018.....	8(b).				
8(c). NOL carryforward to 2018	8(c).				
8(d). NOL available for carryforward.....	8(d).				
9. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
9(a). Total NOL for taxable period.....	9(a).				
9(b). NOL applied to periods other than to 2018.....	9(b).				
9(c). NOL carryforward to 2018	9(c).				
9(d). NOL available for carryforward.....	9(d).				
10. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
10(a). Total NOL for taxable period.....	10(a).				
10(b). NOL applied to periods other than to 2018.....	10(b).				
10(c). NOL carryforward to 2018	10(c).				
10(d). NOL available for carryforward.....	10(d).				
11. Taxable period of NOL	<input type="text" value="MMDDYYYY"/>				
11(a). Total NOL for taxable period.....	11(a).				
11(b). NOL applied to periods other than to 2018.....	11(b).				
11(c). NOL carryforward to 2018	11(c).				
11(d). NOL available for carryforward.....	11(d).				
12. Total separate corporation NOL carryforward to 2018 Add column B lines 5 through 11.....	12.				

Schedule WE - Water's Edge Schedule

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:

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.	00
2. Enter your consolidated 1120 positive federal line 30 income. (See instructions).....	2.	00
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.	. <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4. Enter the tax liability, after tax credits, which you reported on your consolidated 1120.....	4.	00
5. Multiply line 3 by line 4. This is the federal tax liability associated with your 80/20 companies.....	5.	00
6. Enter the section 78 gross-up received by your 80/20 companies (include schedule).	6.	00
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.	00
8. Enter the after-tax net income of all unconsolidated 80/20 companies.....	8.	00
9. Add lines 7 and 8; enter the result. This is your total after-tax net income.....	9.	00
10. Multiply line 9 by 20% and enter the result here and on line 2(g) of Form CIT, page 3. This is your 20% deemed dividend	10.	00

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

1. Name	2. FEIN	3. Income/Loss	4. Dividends Received
			00
			00
			00
			00
			00
			00
			00
			00
			00
Totals			00

Part IV. List your Controlled Foreign Corporations. Include a separate sheet if necessary.

1. Name	2. Entity Type	3. Country of Incorporation/ Organization	4. Income/Loss
			00
			00
			00
			00
			00
			00
			00
			00
Total			00

Test #4

FEIN: 11-0000004
Name: Mail Done Right
Address: PO Box 382
Helena, MT 59601
Name Control: MAIL

Refund Return box should be checked
Federal Business Code/NAICS should be 541190
State Incorporated should be in **MT** on **3/31/2008**
Date Qualified in Montana should be **3/31/2008**
MT Secretary of State ID should be **F641284**

Part I – Filing Method

- 1. Unchecked
- 2. Check 'No' box
- 3. Check 'No' box
- 4. None Checked
- 5. Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a. Legal Services
- b. No entry
- c. Check 'No' box
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'No' box
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'No' box
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box
- p. Check 'No' box

Part IV – Reporting of Special Transactions

- a. Check 'No' box
- b. Check 'No' box
- c. Check 'No' box
- d. Check 'No' box

CIT Pages 3-4
2a
2
3a
3
(4)
(7) / Yes
(9)
10
11
12e
12
(14)
15
(16)
(20b)
Checking
IAT No

Test #5

FEIN: 11-0000005
Name: Interspace Industrial Design
Address: 1978 Maple St
Glendive, MT 59330
Name Control: INTE

Refund Return box should be checked
Federal Business Code/NAICS should be **236110**
State Incorporated should be in **MT** on **2/1/2004**
Date Qualified in Montana should be **2/1/2004**
MT Secretary of State ID should be **F445681**

Part I – Filing Method

- 1. Unchecked
- 2. Check 'No' box
- 3. Check 'No' box
- 4. None Checked
- 5. Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a. General Contracting
- b. No entry
- c. Check 'No' box
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'No' box
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'No' box
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box
- p. Check 'No' box

Part IV – Reporting of Special Transactions

- a. Check 'No' box
- b. Check 'No' box
- c. Check 'No' box
- d. Check 'No' box

CIT Pages 3-4
1
2c
2h
2
4
7
9
10
11
12a
12
13
(14)
(16)
(20b)