



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:

- 100 Initial Return, 110 Final Return, Amended Return 120, Refund Return 130

Part I - Filing Method.

- 1. Mark this box if you are protected under the provision of Public Law 86-272. 200
How many companies are claiming protection under Public Law 86-272? 205
2. Are you a member (parent or subsidiary) of a consolidated group for federal purposes? 210
3. Are you filing a combined return for Montana purposes? 220
4. If you answered "Yes" to questions 2 or 3 above, then mark one of the following filing methods and include Schedule M:
a. Separate Company 240, b. Separate Accounting 250, c. Worldwide Combination 260, d. Domestic Combination 270, e. Limited Combination (Attach statement) 280, f. Water's Edge 290
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 that you filed with the Internal Revenue Service, and enter:
a. Ultimate U.S. parent's name as reported on federal tax return 300
b. Ultimate U.S. parent's FEIN 310

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

- a. Federal Revenue Agent Report; include a complete copy of this report. 320
b. NOL carryback/carry forward; list year(s) of loss. 330
c. Apportionment factor changes; include a statement explaining all adjustments in detail. 350
d. Amended federal tax return (form 1120X); include a complete copy of the federal Form 1120X. 360
e. Application and/or change in tax credit; list type of credit being claimed. 370
f. Other; include a statement explaining all adjustments in detail. 390

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). 400
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? 405
c. Is this your corporation's first Montana tax return? 410
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name 430 FEIN 420

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?
If "Yes," please include detailed statement and indicate whether your corporation has:
Withdrawn 450 Merged 470 Dissolved 460 Reorganized 480
Date of withdrawal, dissolution, merger, or reorganization M490DDYYYY
If applicable, enter the successor's name 500 FEIN 510 -
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? 520
f. Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service? 540
g. Have you filed an amended federal tax return for any of the last five taxable periods? 560
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? 590
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? 610
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? 640
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? 650
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? 665
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.? 670
n. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a domestic partnership? 692
o. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a foreign partnership? 694
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 696

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.
b. I filed federal Schedule UTP - Uncertain Tax Position Statement with the Internal Revenue Service.
c. I filed IRC Section 965 Transaction Tax Statement as part of my 2017 federal income tax filings.
d. I filed IRC Section 965 Transaction Tax Statement as part of my 2018 federal income tax filings.



**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.	<b>790</b>	00
<b>2. Additions</b>			
2a. State, local, foreign and franchise taxes based on income (include breakdown of your Form 1120, line 17).....	2a.	<b>800</b>	00
2b. Federal tax exempt interest.....	2b.	<b>810</b>	00
2c. Contributions used to compute qualified endowment credit.....	2c.	<b>820</b>	00
2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers.....	2d.	<b>830</b>	00
2e. Income/loss of unitary corporations not included in federal consolidated return.....	2e.	<b>840</b>	00
2f. Deemed dividends—Water’s Edge filers only (include Schedule WE). 2f.	2f.	<b>850</b>	00
2g. Income/loss of corporations incorporated in tax havens—Water’s Edge filers only.....	2g.	<b>860</b>	00
2h. Federal capital loss carry-over utilized on federal return (include Schedule D).....	2h.	<b>870</b>	00
2i. All of your other additions (include a detailed breakdown).....	2i.	<b>880</b>	00
Add lines 2a through 2i and enter the result. <b>This is the total of your additions.</b> .....	2.	<b>890</b>	00
<b>3. Reductions</b>			
3a. IRC Section 243 dividend received deduction.....	3a.	<b>900</b>	00
3b. Nonapportionable income (include a detailed breakdown).....	3b.	<b>910</b>	00
3c. Montana recycling deduction (include Form RCYL).....	3c.	<b>920</b>	00
3d. Income/loss of nonunitary corporations included in federal consolidated return.....	3d.	<b>930</b>	00
3e. Income/loss of 80/20 companies—Water’s Edge filers only.....	3e.	<b>940</b>	00
3f. Capital loss incurred in current year (include federal Schedule D).....	3f.	<b>950</b>	00
3g. All of your other reductions (include a detailed breakdown).....	3g.	<b>960</b>	00
Add lines 3a through 3g and enter the result. <b>This is the total of your reductions.</b> .....	3.	<b>970</b>	00
4. Add lines 1 and 2, then subtract line 3 and enter the result. <b>This is your adjusted taxable income.</b> .....	4.	<b>980</b>	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 <b>1000</b> % from Schedule K, line 5).....	5.	<b>990</b>	00
6. Enter the income that you allocated directly to Montana (include a detailed breakdown).....	6.	<b>1010</b>	00
7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4).....	7.	<b>1020</b>	00
If line 7 is a loss, do you wish to forego the net operating loss carry-back provision? <input type="checkbox"/> Yes <b>1030</b> <input type="checkbox"/> 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 period.....	8.	<b>1040</b>	00
<b>Use Schedule NOL of Form CIT on page 14 to calculate your net operating loss carryover.</b>			
9. Subtract line 8 from line 7 and enter the result here. <b>This is your Montana taxable income.</b> .....	9.	<b>1050</b>	00
10. Multiply line 9 by 6.75% (or line 9 by 7% if you have a valid Water’s Edge election). <b>This is your Montana tax liability.</b> (This amount cannot be less than the minimum tax liability of \$50.).....	10.	<b>1060</b>	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). **1070**

**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.	<b>1080</b>	00
<b>12. Payments</b>			
12a. 2017 overpayment.....	12a.	<b>1090</b>	00
12b. Tentative payment.....	12b.	<b>1100</b>	00
12c. Quarterly estimated tax payments.....	12c.	<b>1110</b>	00
12d. Montana mineral royalty tax withheld (include Form(s) 1099).....	12d.	<b>1120</b>	00
12e. Montana tax withheld from pass-through entities (include MT Schedule(s) K-1).....	12e.	<b>1130</b>	00
12f. All other payments. Describe. <b>1150</b> .....	12f.	<b>1140</b>	00
12g. Previously issued refunds. (Do not include any overpayments to 2019.).....	12g.	<b>1160</b>	00
Add lines 12a through 12f and subtract line 12g; enter the result. <b>This is the total of your payments.</b> .....	12.	<b>1170</b>	00
13. Enter total credits (from Schedule C).....	13.	<b>1180</b>	00
14. Add lines 12 and 13, then subtract from line 11 and enter result. <b>This is your tax due or overpayment.</b> .....	14.	<b>1190</b>	00
15. Enter the amount of overpayment that you want to be applied to your 2019 estimated tax.....	15.	<b>1200</b>	00
16. Add lines 14 and 15; enter the result. <b>This is your net tax due or overpayment.</b> .....	16.	<b>1210</b>	00
17. Enter interest on all the tax paid after the due date (see instructions).....	17.	<b>1220</b>	00
18. Enter estimated tax underpayment interest (include Form CIT-UT).....	18.	<b>1230</b>	00
<input type="checkbox"/> Mark this box if you are using the annualized income or adjusted seasonal income method. <b>1240</b>			
<b>19. Penalty</b>			
19a. Enter your late filing penalty (see instructions).....	19a.	<b>1250</b>	00
19b. Enter your late payment penalty (see instructions).....	19b.	<b>1260</b>	00
Add lines 19a and 19b; enter the result. <b>This is your total penalty.</b> .....	19.	<b>1270</b>	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. <b>This is your total amount due.</b> .....	20a.	<b>1280</b>	00
<i>Visit our website at revenue.mt.gov for electronic payment options or include your remittance payable to Montana Department of Revenue.</i>			
20b. If the result is negative, enter the refund due here. <b>This is your total refund.</b> .....	20b.	<b>1290</b>	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
X _____	<b>740</b> <input type="text" value="DDYYYY"/>	<b>750</b> _____	<b>770</b> <input type="text" value=""/>
Email of Officer	<b>775</b> <input type="text" value=""/>		

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
_____	_____	<input type="text" value="MMDDYYYY"/>	<input type="text" value=""/>
Firm's Name	Firm's Address	Telephone Number	Firm's FEIN
_____	_____	<input type="text" value=""/>	<input type="text" value=""/>

May the DOR discuss this tax return with your tax preparer?  Yes  No **780**

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.....	100 00	110 00	
1b. Buildings.....	120 00	130 00	
1c. Machinery.....	140 00	150 00	
1d. Equipment.....	160 00	170 00	
1e. Furniture and fixtures.....	180 00	190 00	
1f. Leases and leased property.....	200 00	210 00	
1g. Inventories.....	220 00	230 00	
1h. Depletable assets.....	240 00	250 00	
1i. Supplies and other.....	260 00	270 00	
1j. Property of foreign subs included in combined group.....	280 00	290 00	
1k. Property of unconsolidated subs included in combined group.....	300 00	310 00	
1l. Property (pro-rata share) of pass-throughs included in group.....	320 00	330 00	
1m. Multiply amount of rents by 8 and enter result.....	340 00	350 00	
<b>Total Property Value - add lines 1a through 1m</b>	<b>360 00</b>	<b>370 00</b>	
Divide the total in column B by the total in column A. Multiply that result by 100. <b>This is your property factor.</b> .....			<b>1. 380 %</b>

**2. Payroll Factor:**

2a. Compensation of officers.....	390 00	400 00	
2b. Salaries and wages.....	410 00	420 00	
Payroll included in:			
2c. Costs of goods sold.....	430 00	440 00	
2d. Other deductions.....	450 00	460 00	
2e. Payroll of foreign subs included in combined group.....	470 00	480 00	
2f. Payroll of unconsolidated subs included in combined group.....	490 00	500 00	
2g. Payroll (pro-rata share) of pass-throughs included in group.....	510 00	520 00	
<b>Total Payroll Value - add lines 2a through 2g</b>	<b>530 00</b>	<b>540 00</b>	
Divide the total in column B by the total in column A. Multiply that result by 100. <b>This is your payroll factor.</b> .....			<b>2. 550 %</b>

**3. Gross Receipts Factor: 2018 Change to Market Sourcing**

3a. Gross receipts, less returns and allowances.....	560 00		
3b. Receipts delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana.....	3b.(1)	570 00	
(2) Shipped from within Montana.....	3b.(2)	580 00	
3c. Receipts shipped from Montana to:			
(1) United States government.....	3c.(1)	590 00	
(2) Purchasers in a state where the taxpayer is not taxable.....	3c.(2)	600 00	
3d. Receipts other than receipts of tangible personal property (for example, service income).....	3d.	610 00	
3e. Net gains reported on federal Schedule D and federal Form 4797.....	3e.	620 00	
3f. Other gross receipts (rents, royalties, interest, etc.).....	3f.	640 00	
3g. Receipts of foreign subs included in combined group.....	3g.	660 00	
3h. Receipts of unconsolidated subs included in combined group.....	3h.	680 00	
3i. Receipts (pro-rata share) of pass-throughs included in group.....	3i.	700 00	
3j. Less: All intercompany transactions.....	3j.	720 00	
<b>Total Receipts Value - add lines 3a through 3j</b>		<b>740 00</b>	
Divide the total in column B by the total in column A. Multiply that result by 100. <b>This is your receipts factor.</b> .....			<b>3. 760 %</b>
<b>4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.</b> .....			<b>4. 770 %</b>

**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. 780 %**









### Schedule C - Tax Credits

Type of Credit	Column A Current Year Earned	Column B Total Available	Column C Current Year Applied
<b>Nonrefundable Credits</b>			
1. New/Expanded Industry Credit.....1.	100 00	110 00	120 00
2. Montana Dependent Care Assistance Credit (include Form DCAC) .....2.	130 00	140 00	150 00
3. Montana College Contribution Credit (include Form CC).....3.	160 00	170 00	180 00
4. Health Insurance for Uninsured Montanans Credit (include Form HI).....4.	190 00	200 00	210 00
5. Montana Recycle Credit (include Form RCYL) .....5.	220 00	230 00	240 00
6. Alternative Energy Production Credit (include Form AEPC).....6.	250 00	260 00	270 00
7. Contractor's Gross Receipts Tax Credit (include supporting schedule).....7.	270 00	290 00	300 00
8. Alternative Fuel Credit (include Form AFCR) .....8.	280 00	320 00	330 00
9. Infrastructure Users Fee Credit (include Form IUFC).....9.	340 00	350 00	360 00
10. Qualified Endowment Credit (include Form QEC).....10.	370 00	380 00	390 00
11. Historical Buildings Preservation Credit (include federal Form 3468) .....11.	400 00	410 00	420 00
12. Increase Research and Development Activities Credit.....12.		430 00	440 00
13. Mineral and Coal Exploration Incentive Credit (include Forms MINE-CRED and MINE-CERT) .....13.	450 00	460 00	470 00
14. Empowerment Zone Credit.....14.	480 00	490 00	500 00
15. Biodiesel Blending and Storage Credit (include Form BBSC).....15.	510 00	520 00	530 00
16. Geothermal System Credit (include Form ENRG-A).....16.	540 00	550 00	560 00
17. Innovative Educational Program Credit.....17.	570 00	580 00	590 00
18. Student Scholarship Organization Credit .....18.	600 00	610 00	620 00
19. Apprenticeship Tax Credit.....19.	621 00	622 00	623 00
20. Add lines 1 through 19 and enter the result. <b>This is your total nonrefundable credits.</b> .....20.	630 00	640 00	650 00
<b>Refundable Credits</b>			
21. Emergency Lodging Credit (include Form ELC).....21.	660 00	670 00	680 00
22. Unlocking Public Lands Credit.....22.	690 00	700 00	710 00
23. Add lines 21 and 22 and enter the result. <b>This is your total refundable credits.</b> .....23.	720 00	730 00	740 00
<b>Tax Credits Recapture</b>			
24. Qualified Endowment Credit Recapture .....24.		750 00	00 00
25. Historical Buildings Preservation Credit Recapture .....25.		760 00	00 00
26. Biodiesel Blending and Storage Credit Recapture .....26.		780 00	00 00
27. Add lines 24 through 26 and enter the result. <b>This is your total recapture of tax credits.</b> .....27.		790 00	00 00
28. Add totals of lines 20 and 23; then subtract line 27. Enter the result here. <b>This is the total of your credits.</b> Enter the total in column C on Form CIT, page 4, line 13. ....28.	800 00	810 00	820 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 Grand Total of Montana Columns*	C Factor
	Everywhere Activity *	Corporate Name		Corporate Name		
		400 FEIN	FEIN			
<b>1. Property Factor</b> (Enter average values for real and tangible personal property)						
(1a) Land.....1a.	100	420			890	
(1b) Buildings.....1b.	110	430			900	
(1c) Machinery.....1c.	120	440			910	
(1d) Equipment.....1d.	130	450			920	
(1e) Furniture and fixtures.....1e.	140	460			930	
(1f) Leases and leased property.....1f.	150	470			940	
(1g) Inventories.....1g.	160	480			950	
(1h) Depletable assets.....1h.	170	490			960	
(1i) Supplies and other.....1i.	180	500			970	
(1j) Property of foreign subs included in combined group.....1j.	190	510			980	
(1k) Property of unconsolidated subs included in combined group.....1k.	200	520			990	
(1l) Property (pro-rata share) of pass-through entities included in combined group.....1l.	210	530			1000	
(1m) Multiply amount of rents by 8 and enter result.....1m.	220	540			1010	
(1n) Total Montana average property (Add lines (1a) through (1m) above).....1n.					1020	
(1o) Total Everywhere average property (Enter in each column the total of lines (1a) through (1m) in the Everywhere column.)....1o.	230	550				
(1p) Separate entity Property Factor (Divide line (1n) by line (1o) and multiply the result by 100.) 1p.		560	%	%		
(1q) Total Property Factor (Add columns on line (1p).).....1q.						1230 %
<b>2. Payroll Factor</b>						
(2a) Compensation of officers.....2a.	240	570			1030	
(2b) Salaries and wages.....2b.	250	580			1040	
Payroll included in:						
(2c) Costs of goods sold.....2c.	260	590			1050	
(2d) Other deductions.....2d.	270	600			1060	
(2e) Payroll of foreign subs included in combined group.....2e.	280	610			1070	
(2f) Payroll of unconsolidated subs included in combined group.....2f.	290	620			1080	
(2g) Payroll (pro-rata share) of pass-through entities included in combined group.....2g.	300	630			1090	
(2h) Total Montana payroll (Add lines (2a) through (2g) above.).....2h.		640			1100	
(2i) Total Everywhere payroll (Enter in each column the total of lines (2a) through (2g) in the Everywhere column.)....2i.	310					
(2j) Separate entity Payroll Factor (Divide line (2h) by line (2i) and multiply the result by 100.)....2j.		650	%	%		
(2k) Total Payroll Factor (Add columns on line (2j).).....2k.						1240 %

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

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

	A		Montana Separate Corporation Activity		B	C
	Everywhere Activity*	Corporate Name	Corporate Name	Grand Total of Montana Columns *	Factor	
		FEIN	FEIN			
<b>3. Receipts Factor</b>						
(3a) Gross receipts, less returns and allowances.....3a.	320					
(3b) Receipts delivered or shipped to Montana purchasers:						
(1) Shipped from outside Montana .....3b.(1)		660		1110		
(2) Shipped from within Montana.....3b.(2)		670		1120		
(3c) Receipts shipped from Montana to:						
(1) United States government.....3c.(1)		680		1130		
(2) Purchasers in a state where the taxpayer is not taxable.....3c.(2)		690		1140		
(3d) Receipts other than receipts of tangible personal property (i.e., service income).....3d.		700		1150		
(3e) Net gains reported on federal Schedule D and federal Form 4797 .....3e.	330	710		1160		
(3f) Other gross receipts (rents, royalties, interest, etc.).....3f.	340	720		1170		
(3g) Receipts of foreign subs included in combined group .....3g.	350	730		1180		
(3h) Receipts of unconsolidated subsidiaries included in combined group .....3h.	360	740		1190		
(3i) Receipts (pro-rata share) of pass-through entities included in combined group .....3i.	370	750		1200		
(3j) Less: All intercompany transactions .....3j.	380	760		1210		
(3k) Total Montana receipts (Add lines (3a) through (3j).) .....3k.		770		1220		
(3l) Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.) .....3l.	390					
(3m) Separate entity receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.).....3m.		780	%		%	
(3n) Total Receipts Factor (Add columns on line (3m).).....3n.					1250 %	
<b>4. Sum of the Factors</b> (Add lines (1p), (2j), and (3m) for each corporation.)..... 4.		790	%		%	
<b>5. Apportionment Factor</b>						
(5a) Separate entity Apportionment Factor (Divide line 4 by the number of factors that can be included in the calculation. See instructions on page 7.) .....5a.		800	%		%	
(5b) Total Apportionment Factor (Add columns on line (5a) and enter here. This should equal page 5, line 5 of the Schedule K.) .....5b.					1260 %	

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

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

**6. Montana Taxable Income**

- (6a) Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.) .....6a.
- (6b) Income apportioned to Montana (In each column, multiply line (5a) on page 11 by line (6a).) .....6b.
- (6c) Total income apportioned to Montana. (Add columns on line (6b). Enter this amount on line 5, page 3 of the CIT.) ....6c.
- (6d) Income directly allocated to Montana .....6d.
- (6e) Total income directly allocated to Montana. (Add columns on line (6d). Enter this amount on line 6, page 3 of the CIT.)...6e.
- (6f) Montana taxable income before net operating loss (In each column, add lines (6b) and (6d).).....6f.
- (6g) Total Montana taxable income. (Add columns on line (6f). Enter this amount on line 7, page 3 of the CIT.) .....6g.
- (6h) Montana net operating loss (NOL) carryover on a separate entity basis .....6h.
- (6i) Total NOL carryover (Add columns on line (6h). Enter this amount on line 8, page 3 of the CIT.) .....6i.
- (6j) Montana taxable income (Subtract line (6h) from line (6f) and enter result.) .....6j.
- (6k) Total Montana Taxable Income (Add all columns on line (6j). Enter this amount on line 9, page 3 of the CIT.) .....6k.
- (6l) Montana tax liability (Multiply (6j) by 6.75% or 7% if you have a valid water's edge election.) If (6j) is a loss, enter \$50. ....6l.
- (6m) Total Montana tax liability (Add all columns on line (6l). Enter this amount on line 10, page 3 of the CIT.) .....6m.
- (6n) Montana credits on a separate entity basis (Attach applicable form(s).).....6n.
- (6o) Total Montana Credits. (Add columns on line (6n).) Enter this amount on line 28, Schedule C. ....6o.

Montana Separate Corporation Activity		Grand Total of Montana Columns*
Corporate Name	Corporate Name	
FEIN	FEIN	
810		
820		
		1221
830		
		1222
840		
		1223
850		
		1224
860		
		1225
870		
		1226
880		
		1227

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



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

**Enter corporate information from previous page.**

Corporation name  
Corporation's federal tax identification number (FEIN)

2018 Montana separate corporation taxable income before NOL deduction (enter line 6(f) from Schedule K-Combined)

Montana Separate Corporation NOL Application			
Corporate Name		Corporate Name	
FEIN		FEIN	
Column A	Column B	Column A	Column B
	280		
<b>AMENDED RETURNS - carryback deductions</b>			
13. Taxable period of NOL <sup>290</sup> <input type="text" value="MMDDYYYY"/>			
13(a). Total NOL for taxable period.....	300		
13(b). NOL applied to periods other than to 2018.....	310		
13(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....	320	330	
13(d). Net NOL for taxable period.....	340		
14. Taxable period of NOL <input type="text" value="MMDDYYYY"/>			
14(a). Total NOL for taxable period.....			
14(b). NOL applied to periods other than to 2018.....			
14(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....			
14(d). Net NOL for taxable period.....			
15. Taxable period of NOL <input type="text" value="MMDDYYYY"/>			
15(a). Total NOL for taxable period.....			
15(b). NOL applied to periods other than to 2018.....			
15(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....			
15(d). Net NOL for taxable period.....			
16. Total separate corporation NOL carryback to 2018.....	350		
17. Total separate corporation NOL carryforward to 2018 from previous page, line 12. ....	360		
18. Total separate corporation NOL deduction for 2018 (add lines 16 and 17 and enter total on page 3, line 8 - for combined filers, enter on line 6(h) of Schedule K-Combined) .....	370		

