



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 MMDDYYYY and ending MMDDYYYY

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

Mark all that apply:

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

Part I - Filing Method.

- 1. X 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 and include Schedule M:
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:

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

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



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:
X Withdrawn X Merged X Dissolved X Reorganized
Date of withdrawal, dissolution, merger, or reorganization MMDDYYYY
If applicable, enter the successor's name XXXXXXXXXXXXXXXXXXXXXXXX FEIN XXXXXXXXX
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?
f. Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service?
g. Have you filed an amended federal tax return for any of the last five taxable periods?
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?
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?
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?
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?
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?
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.?
n. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a domestic partnership?
o. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a foreign partnership?
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

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

Table with 4 main sections: 1. Taxable income reported on your federal tax return (line 28) (include a copy of signed federal Form 1120) 2. Additions 3. Reductions 4. Add lines 1 and 2, then subtract line 3 and enter the result. This is your adjusted taxable income.

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

Table with 10 rows detailing income apportionment and net operating loss carryover calculations for combined filers.

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.





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)

A. Everywhere B. Montana. C. Factor

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

Table with 3 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include Land, Buildings, Machinery, Equipment, Furniture and fixtures, Leases and leased property, Inventories, Depletable assets, Supplies and other, Property of foreign subs, Property of unconsolidated subs, Property (pro-rata share) of pass-throughs, and Multiply amount of rents by 8.

Total Property Value - add lines 1a through 1m. Divide the total in column B by the total in column A. Multiply that result by 100. This is your property factor. .... 1. XXX . XXXX %

2. Payroll Factor:

Table with 3 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include Compensation of officers, Salaries and wages, Payroll included in: Costs of goods sold, Other deductions, Payroll of foreign subs, Payroll of unconsolidated subs, Payroll (pro-rata share) of pass-throughs, and Total Payroll Value.

Divide the total in column B by the total in column A. Multiply that result by 100. This is your payroll factor. .... 2. XXX . XXXX %

3. Gross Receipts Factor: 2018 Change to Market Sourcing

Table with 3 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include Gross receipts, less returns and allowances; Receipts delivered or shipped to Montana purchasers (Shipped from outside Montana, Shipped from within Montana); Receipts shipped from Montana to (United States government, Purchasers in a state where the taxpayer is not taxable); Receipts other than receipts of tangible personal property (for example, service income); Net gains reported on federal Schedule D and federal Form 4797; Other gross receipts (rents, royalties, interest, etc.); Receipts of foreign subs; Receipts of unconsolidated subs; Receipts (pro-rata share) of pass-throughs; Less: All intercompany transactions; and Total Receipts Value.

Divide the total in column B by the total in column A. Multiply that result by 100. This is your receipts factor. .... 3. XXX . XXXX %

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

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. XXX . XXXX %









### 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. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
2. Montana Dependent Care Assistance Credit (include Form DCAC) ....	2. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
3. Montana College Contribution Credit (include Form CC).....	3. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
4. Health Insurance for Uninsured Montanans Credit (include Form HI)....	4. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
5. Montana Recycle Credit (include Form RCYL) .....	5. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
6. Alternative Energy Production Credit (include Form AEPC).....	6. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
7. Contractor's Gross Receipts Tax Credit (include supporting schedule).....	7. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
8. Alternative Fuel Credit (include Form AFCR) .....	8. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
9. Infrastructure Users Fee Credit (include Form IUFC).....	9. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
10. Qualified Endowment Credit (include Form QEC).....	10. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
11. Historical Buildings Preservation Credit (include federal Form 3468) ....	11. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
12. Increase Research and Development Activities Credit.....	12.	XXXXXXXXXX 00	XXXXXXXXXX 00
13. Mineral and Coal Exploration Incentive Credit (include Forms MINE-CRED and MINE-CERT) .....	13. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
14. Empowerment Zone Credit.....	14. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
15. Biodiesel Blending and Storage Credit (include Form BBSC).....	15. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
16. Geothermal System Credit (include Form ENRG-A).....	16. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
17. Innovative Educational Program Credit.....	17. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
18. Student Scholarship Organization Credit .....	18. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
19. Apprenticeship Tax Credit.....	19. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
20. Add lines 1 through 19 and enter the result. <b>This is your total nonrefundable credits.</b> .....	20. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
<b>Refundable Credits</b>			
21. Emergency Lodging Credit (include Form ELC).....	21. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
22. Unlocking Public Lands Credit.....	22. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
23. Add lines 21 and 22 and enter the result. <b>This is your total refundable credits.</b> .....	23. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 00
<b>Tax Credits Recapture</b>			
24. Qualified Endowment Credit Recapture .....	24. XXXXXXXXXX 00		XXXXXXXXXX 00
25. Historical Buildings Preservation Credit Recapture.....	25. XXXXXXXXXX 00		XXXXXXXXXX 00
26. Biodiesel Blending and Storage Credit Recapture .....	26. XXXXXXXXXX 00		XXXXXXXXXX 00
27. Add lines 24 through 26 and enter the result. <b>This is your total recapture of tax credits.</b> .....	27. XXXXXXXXXX 00		XXXXXXXXXX 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. XXXXXXXXXX 00	XXXXXXXXXX 00	XXXXXXXXXX 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
<b>1. Property Factor</b> (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.				%
<b>2. Payroll Factor</b>					
(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)**

	A	Montana Separate Corporation Activity		B	C
	Everywhere Activity*	Corporate Name FEIN	Corporate Name FEIN	Grand Total of Montana Columns*	Factor
<b>3. Receipts Factor</b>					
(3a) Gross receipts, less returns and allowances.....3a.					
(3b) Receipts delivered or shipped to Montana purchasers:					
(1) Shipped from outside Montana .....3b.(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 4797 .....3e.					
(3f) Other gross receipts (rents, royalties, interest, etc.).....3f.					
(3g) Receipts of foreign subs included in combined group .....3g.					
(3h) Receipts of unconsolidated subsidiaries included in combined group .....3h.					
(3i) Receipts (pro-rata share) of pass-through entities included in combined group .....3i.					
(3j) Less: All intercompany transactions .....3j.					
(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.		%	%		%
<b>4. Sum of the Factors</b> (Add lines (1p), (2j), and (3m) for each corporation.).....4.		%	%		
<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 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 K-Combined for Montana Form CIT  
Separate Corporation Calculations (continued)**

	Montana Separate Corporation Activity		B Grand Total of Montana Columns*
	Corporate Name	Corporate Name	
	FEIN	FEIN	
(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.

**\*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

Montana Separate Corporation NOL Application

Table with 4 columns: Description, Column A, Column B, and a combined Column A/B. Rows include Corporation name, FEIN, Date of merger, 2018 Montana separate corporation taxable income, and 11 separate NOL carryforward sections (5-11) with sub-rows (a-d) for total NOL, application to other periods, carryforward to 2018, and available carryforward. Row 12 is the total carryforward to 2018.

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

**Enter corporate information from previous page.**

**Montana Separate Corporation NOL Application**

	Corporate Name		Corporate Name	
Corporation name	XXXXXXXXXX		XXXXXXXXXX	
Corporation's federal tax identification number (FEIN)	XXXXXXXXXX		XXXXXXXXXX	
	Column A	Column B	Column A	Column B
2018 Montana separate corporation taxable income before NOL deduction (enter line 6(f) from Schedule K-Combined)			XXXXXXXXXX	XXXXXXXXXX
<b>AMENDED RETURNS - carryback deductions</b>				
13. Taxable period of NOL MMDDYYYY				
13(a). Total NOL for taxable period.....	13(a).	XXXXXXXXXX		XXXXXXXXXX
13(b). NOL applied to periods other than to 2018.....	13(b).	XXXXXXXXXX		XXXXXXXXXX
13(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....	13(c).	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13(d). Net NOL for taxable period.....	13(d).	XXXXXXXXXX		XXXXXXXXXX
14. Taxable period of NOL MMDDYYYY				
14(a). Total NOL for taxable period.....	14(a).	XXXXXXXXXX		XXXXXXXXXX
14(b). NOL applied to periods other than to 2018.....	14(b).	XXXXXXXXXX		XXXXXXXXXX
14(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....	14(c).	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14(d). Net NOL for taxable period.....	14(d).	XXXXXXXXXX		XXXXXXXXXX
15. Taxable period of NOL MMDDYYYY				
15(a). Total NOL for taxable period.....	15(a).	XXXXXXXXXX		XXXXXXXXXX
15(b). NOL applied to periods other than to 2018.....	15(b).	XXXXXXXXXX		XXXXXXXXXX
15(c). NOL carryback to 2018 (Total carryback for all entities limited to \$500,000).....	15(c).	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15(d). Net NOL for taxable period.....	15(d).	XXXXXXXXXX		XXXXXXXXXX
16. Total separate corporation NOL carryback to 2018.....	16.		XXXXXXXXXX	XXXXXXXXXX
17. Total separate corporation NOL carryforward to 2018 from previous page, line 12. ....	17.		XXXXXXXXXX	XXXXXXXXXX
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) .....	18.		XXXXXXXXXX	XXXXXXXXXX

