



2018 Montana Partnership Information and Composite Tax Return

Include a complete copy of federal Form 1065 and all related forms and schedules.

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

Mark all that apply:

- 120 Initial return
130 Final return
140 Amended return
150 Refund return
160 PTP

Name, Mailing Address, City, State, Zip Code + 4

FEIN, Enter number of Schedules K-1 Included, Resident Partners, Nonresident Partners, Other Types of Partners

Date Registered in Montana, State formed in

MT Secretary of State ID #, Federal Business Code/NAICS

Partners' Distributive Share of Income Items (Form 1065, Schedule K)

Table with 12 rows for income items: Ordinary business income, Net rental real estate income, Other gross rental income, Expenses from other rental activities, Guaranteed payments, Interest income, Ordinary dividends, Royalties, Net short-term capital gain, Net long-term capital gain, Net section 1231 gain, Other income.

Partners' Distributive Share of Deduction Items (Form 1065, Schedule K)

Table with 15 rows for deduction items: Section 179 deduction, Contributions, Investment interest expense, Section 59(e)(2) expenditures, Other deductions, Total federal deductions, Federal income from all sources.

Partners' Distributive Share of Montana Additions and Deductions to Income

Table with 18 rows for Montana additions and deductions: Interest and dividends not taxable, Taxes based on income, Other additions, Interest on U.S. government obligations, Deduction for purchasing recycled material, Nonapportionable income/loss, Total Montana additions to income, Total Montana deductions to income.

Apportioned and Allocated Montana Source Income Schedule I Not Required (see instructions)

Table with 3 rows for apportioned and allocated Montana source income: Income apportioned to Montana, Income or loss allocated directly to Montana, Total Montana source income.

Office Use Only, Date Received



File online at revenue.mt.gov



\*18DY0101\*

Calculation of Amount Owed or Refund

- 22. Enter your Montana total composite tax from Schedule IV, column H .....22. 00
23. Enter the sum of pass-through withholding from all Montana Schedules K-1, part 5, line 2a .....23. 00

Withholding

- 24 a. Total Montana mineral royalty tax withheld on your behalf (see instructions) 24a. 00
b. Mineral royalty tax withheld distributed to partners..... 24b. 00
c. Subtract 24b from 24a. Montana mineral royalty tax withheld attributable to partnership. ....24c. 00
25 a. Total Montana pass-through withholding paid on your behalf (see instructions)..25a. 00
b. Montana pass-through withholding distributed to partners ..... 25b. 00
c. Subtract line 25b from 25a. Montana pass-through withholding attributable to partnership.....25c. 00
26. Add lines 24c and 25c. This is the total withholding payments attributable to partnership. ....26. 00

Return Payments

- 27 a. 2017 overpayment applied to 2018 ..... 27a. 00
b. 2018 estimated payments..... 27b. 00
c. 2018 extension payment..... 27c. 00
d. For amended returns only—payments made with original return ..... 27d. 00
e. For amended returns only—previously issued refunds (see instructions) 27e. 00
f. Add lines 27a through 27d, then subtract line 27e. This is your total return payments. ....27f. 00
28. Add lines 22 and 23, then subtract lines 26 and 27f. This is your amount due or (overpaid).....28. 00

Penalties and Interest (see instructions)

- 29 a. Partnership information return late filing penalty ..... 29a. 00
b. Interest on underpayment of estimated composite tax ..... 29b. 00
c. Composite income tax return late filing penalty ..... 29c. 00
d. Late payment penalty ..... 29d. 00
e. Interest..... 29e. 00
f. Add lines 29a through 29e. This is your total penalties and interest. ....29f. 00

Amount Owed or Refund

- 30. Add lines 28 and 29f. ....30. 00
31. If line 30 results in an amount due, enter it here. This is the amount you owe. ....31. 00
Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.
32. If line 30 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number. 32. 00
33. Enter the amount from line 32 that you want applied to your 2019 composite estimated tax ..... 33. 00
34. Subtract line 33 from line 32 and enter the amount here. This is your refund.....34. 00

Direct Deposit Your Refund
1. RTN#
2. ACCT#
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 [MMDDYYYY]
Email of Officer

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



### Schedule I - Apportionment Factors for Multistate Partnerships

Enter amounts in columns A and B. Enter percentages in column C.

A. Everywhere                      B. Montana.                      C. Factor

**1. Property Factor:** Use average value for real and tangible personal property.

1a. Land.....	1a.	<input type="text" value="00"/>	<input type="text" value="00"/>
1b. Buildings.....	1b.	<input type="text" value="00"/>	<input type="text" value="00"/>
1c. Machinery.....	1c.	<input type="text" value="00"/>	<input type="text" value="00"/>
1d. Equipment.....	1d.	<input type="text" value="00"/>	<input type="text" value="00"/>
1e. Furniture and fixtures.....	1e.	<input type="text" value="00"/>	<input type="text" value="00"/>
1f. Leases and leased property.....	1f.	<input type="text" value="00"/>	<input type="text" value="00"/>
1g. Inventories.....	1g.	<input type="text" value="00"/>	<input type="text" value="00"/>
1h. Depletable assets.....	1h.	<input type="text" value="00"/>	<input type="text" value="00"/>
1i. Supplies and other.....	1i.	<input type="text" value="00"/>	<input type="text" value="00"/>
1j. Property of foreign subs included in combined group.....	1j.	<input type="text" value="00"/>	<input type="text" value="00"/>
1k. Property of unconsolidated subs included in combined group.....	1k.	<input type="text" value="00"/>	<input type="text" value="00"/>
1l. Property of pass-through entities included in combined group.....	1l.	<input type="text" value="00"/>	<input type="text" value="00"/>
1m. Multiply amount of rents by 8 and enter result.....	1m.	<input type="text" value="00"/>	<input type="text" value="00"/>
<b>Total Property Value</b> add lines 1a through 1m.....		<input type="text" value="00"/>	<input type="text" value="00"/>

Divide the total in column B by the total in column A. Multiply the result by 100. **This is your property factor.** ..... 1.  %

**2. Payroll Factor:**

2a. Compensation of officers.....	2a.	<input type="text" value="00"/>	<input type="text" value="00"/>
2b. Salaries and wages.....	2b.	<input type="text" value="00"/>	<input type="text" value="00"/>
Payroll included in:			
2c. Costs of goods sold.....	2c.	<input type="text" value="00"/>	<input type="text" value="00"/>
2d. Other expenses and deductions.....	2d.	<input type="text" value="00"/>	<input type="text" value="00"/>
2e. Payroll of foreign subs included in combined group.....	2e.	<input type="text" value="00"/>	<input type="text" value="00"/>
2f. Payroll of unconsolidated subs included in combined group.....	2f.	<input type="text" value="00"/>	<input type="text" value="00"/>
2g. Payroll of pass-through entities included in combined group.....	2g.	<input type="text" value="00"/>	<input type="text" value="00"/>
<b>Total Payroll Value</b> add lines 2a through 2g.....		<input type="text" value="00"/>	<input type="text" value="00"/>

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

**3. Gross Receipts Factor:**

3a. Gross Receipts, less returns and allowances.....	3a.	<input type="text" value="00"/>	<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 (e.g. service income).....	3d.	<input type="text" value="00"/>	<input type="text" value="00"/>
3e. Net gains reported on federal Schedule D and 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-through entities included in combined 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"/>
<b>Total Receipts Value</b> 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 the result by 100. **This is your receipts factor.** ..... 3.  %

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

**5. Divide the percentage on line 4 by the number of factors included in the calculation of line 4. If a property, payroll or receipts factor is 0%, it is included in the calculation of line 4 if there's is a value in column A (see instructions).**

Enter the result here and also on page 1, line 19 of this form. **This is your apportionment factor.**..... 5.  %



### Schedule II - Montana Partnership Tax Credits

Type of Credit		Amount of Credit
1. Dependent Care Assistance Credit	.....include Form DCAC	00
2. College Contribution Credit	.....include Form CC	00
3. Health Insurance for Uninsured Montanans Credit	.....include Form HI	00
4. Recycle Credit	.....include Form RCYL	00
5. Alternative Energy Production Credit	.....include Form AEPC	00
6. Contractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark here. <input type="checkbox"/>		
	CGR Account ID: <input type="text"/> C G R	00
7. Alternative Fuel Credit	.....include Form AFRCR	00
8. Infrastructure User Fee Credit	.....include Form IUFC	00
9. Historic Property Preservation Credit	.....include federal Form 3468	00
10. Mineral and Coal Exploration Incentive Credit	.....include Forms MINE-CERT and MINE-CRED	00
11. Empowerment Zone Credit		00
12. Biodiesel Blending and Storage Credit	.....include Form BBSC	00
13. Innovative Educational Program Credit		00
14. Student Scholarship Organization Credit		00
15. Emergency Lodging Credit	.....include Form ELC	00
16. Unlocking Public Lands Credit		00
17. Apprenticeship Tax Credit		<b>275</b>

Type of Credit Recapture	Amount of Credit Recapture
18. Historic Property Preservation Credit Recapture	00
19. Film Production Credit Recapture	00
20. Biodiesel Blending and Storage Credit Recapture	00
21. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture	00

When attributing any credit or credit recapture from a partnership to its partners, use the same proportion the partnership used to report each partner's income or loss for Montana tax purposes. Include a detailed breakdown that shows each partner's share of the credit or credit recapture.

Use Montana **Schedule K-1** to notify each partner of the amount of credit available to the partner.



## Schedule IV – Montana Partnership Composite Income Tax Schedule

**Part I. Eligible Participating Partners**  
 Enter the number of eligible participating partners.   
 See instructions for more information about eligible participating partners.

Part II. Composite Tax Ratio	1	2	3
Use the amount in column 3 to complete the calculation in column H below.	Enter the amount from Form page 1, line 15 of this form.	Enter the amount from page 1, line 21 of this form.	Divide column 2 by column 1. Do not enter more than 1.000000
	00	00	

**Part III.** Enter below in columns A through H the required information and amounts for each eligible participating partner.

	A	B	C	D	E	F	G	H	
	Name	Social security number or federal employer identification number	Partner's share of federal income from entity	Standard deduction	Exemption \$2,440	Montana taxable income – Subtract columns D and E from column C.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G times composite tax ratio from Part II.	
1.			00	00	00	00	00	00	
2.			00	00	00	00	00	00	
3.			00	00	00	00	00	00	
4.			00	00	00	00	00	00	
5.			00	00	00	00	00	00	
6.			00	00	00	00	00	00	
7.			00	00	00	00	00	00	
8.			00	00	00	00	00	00	
9.			00	00	00	00	00	00	
10.			00	00	00	00	00	00	
11.	Enter the total composite tax from all additional pages, if used.....							11.	00

Add column H, lines 1 through 11. This is your total composite income tax liability.  
 Transfer the amounts from column H to each partner's Montana Schedule K-1, Part 5, Line 1.



If additional space is needed, make copies of this page. Include all additional pages from line 11 with the tax return.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,000	1% (0.010)	\$0	
\$3,000	\$5,200	2% (0.020)	\$30	
\$5,200	\$8,000	3% (0.030)	\$82	
\$8,000	\$10,800	4% (0.040)	\$162	
\$10,800	\$13,900	5% (0.050)	\$270	
\$13,900	\$17,900	6% (0.060)	\$409	
	More Than \$17,900	6.9% (0.069)	\$570	

### Schedule VI – Reporting of Special Transactions

Complete Schedule VI only if your partnership filed any of the federal income tax forms described below. Mark the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you need to include a complete copy of your federal tax return **Form 1065**.

1. The partnership filed federal **Form 8918 – Material Advisor Disclosure Statement** with the Internal Revenue Service.  Yes

Material advisors to any reportable transactions must file **Form 8918**.

2. The partnership filed federal **Form 8824 – Like-Kind Exchanges** with the Internal Revenue Service.  Yes

NOTE: Mark the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property. Use **Form 8824** to report each exchange of business or investment property for property of a like-kind.

3. The partnership filed federal **Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships** with the Internal Revenue Service.  Yes

Use **Form 8865** to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships) or Section 6046A (reporting of acquisitions, dispositions and changes in foreign partnership interest).

4. The partnership filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service.  Yes

Use **Form 8886** to disclose information for each reportable transaction in which you participated.

**Complete this section if you made a disbursement to a related party.**

5. **During this tax year, the partnership made payments to one or more related parties (excluding salary compensation) that exceed \$100,000 per recipient.**  Yes

If you answer "Yes" to this question, please provide the name and federal employer identification number of each related party below and the amount that you paid to each related party:

Name	FEIN	Amount of Payment
<input type="text"/>	<input type="text"/>	<input type="text"/> 00
<input type="text"/>	<input type="text"/>	<input type="text"/> 00
<input type="text"/>	<input type="text"/>	<input type="text"/> 00

