Form CIT

C ■

2019 Montana Corporate Income Tax Return
Include a copy of federal Form 1120 as filed with the Internal Revenue Service

No Staples!

For calendar year 2019 or tax year beginning MMDDYYYY and ending MMDDYYYY

Name

FEIN XXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Federal Business Code/NAICS XXXXXX

Mailing Address

State Incorporated in XX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX on MMDDYYYY

City   State   ZIP Code

Date Qualified in Montana MMDDYYYY

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXX

MT Secretary of State ID XXXXXXXXX

Mark all that apply:

X Initial Return   X Amended Return – Filers need to complete the entire form using the corrected amounts.

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.

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

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

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

3. Are you filing a combined return for Montana purposes?.. X Yes X No

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

   X a. Separate Company   X d. Domestic Combination

   X b. Separate Accounting   X e. Limited Combination (Attach statement)

   X c. Worldwide Combination   X f. Water's Edge

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

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

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. XXXXXXXXXXXXXXXXXXXXXXXXXXX

   (Schedule NOL must be included.)

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. XXXXXXXXXXXXXXXXXXXXXXXXXXX

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).

   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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? XXXXXXX

c. Are all members of the unitary group 100% Montana corporations? .... X Yes X No

d. Is this your corporation's first Montana tax return?.. X Yes X No

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

   Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXX   FEIN XXXXXXXXX

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Part III - continued

e. 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   MMDDYYYY

    If applicable, enter the successor's name   XXXXXXXXXXXXXXXXXX   FEIN   XXXXXXXXX

f. 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)   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

g. 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)?   XXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

h. 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?   XXXXXXXXXXXXXXXXXXXXXXXX

i. 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   XXXXXXXXXXXXXXXX and % of ownership XXX.XXXX ..... ☒ Yes ☒ No

j. 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 XXXXXXXXXXXXXX   and % of ownership   XXX.XXXX

k. Did the same individual, partnership, corporation, estate or trust designated above in question i, or j 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

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 domestic corporation that is not included in the consolidated group? .... ☒ Yes ☒ No

    If "Yes," how many corporations? XXXXXXX

m. 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?   XXXXXXX .... ☒ Yes ☒ No

n. 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 XXXXXXXXXXXXXX   and % of ownership   XXX.XXXX

o. 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?   XXXXXXX .... ☒ Yes ☒ No

p. 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?   XXXXXXX .... ☒ Yes ☒ No

If you answered "Yes" to any of the above questions (i) through (p), you need to complete and include Schedule M.

q. Are you a multistate taxpayer that uses market sourcing for receipts factor purposes and uses reasonable approximation in assigning receipts? If yes, provide a brief description. .... ☒ Yes ☒ No

    XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Part IV - Reporting of Special Transactions.

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

    You must 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

e. I filed IRC Section 965 Transaction Tax Statement as part of my 2019 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. XXXXXXXXXXXXX 00

2. Additions

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

2b. Federal tax exempt interest..2b. XXXXXXXXXXXXX 00

2c. Contributions used to compute qualified endowment credit..............2c. XXXXXXXXXXXXX 00

2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers (attach schedule)..2d. XXXXXXXXXXXXX 00

2e. Income/loss of unitary corporations not included in federal consolidated return (attach schedule) ....2e. XXXXXXXXXXXXX 00

2f. Deemed dividends – Water's Edge filers only (include Schedule WE)...2f. XXXXXXXXXXXXX 00

2g. Income/loss of corporations incorporated in tax havens – Water's Edge filers only (attach schedule) ....2g. XXXXXXXXXXXXX 00

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

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

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

3. Reductions

3a. IRC Section 243 dividend received deduction...................................3a. XXXXXXXXXXXXX 00

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

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

3d. Income/loss of nonunitary corporations included in federal consolidated return (attach schedule) ....3d. XXXXXXXXXXXXX 00

3e. Income/loss of 80/20 companies – Water's Edge filers only (attach schedule)..3e. XXXXXXXXXXXXX 00

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

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

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

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

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

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

If line 7 is a loss, do you wish to forgo the net operating loss carry-back provision?   X Yes   X 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. XXXXXXXXXXXXX 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. XXXXXXXXXXXXX 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. XXXXXXXXXXXXX 00

X   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.

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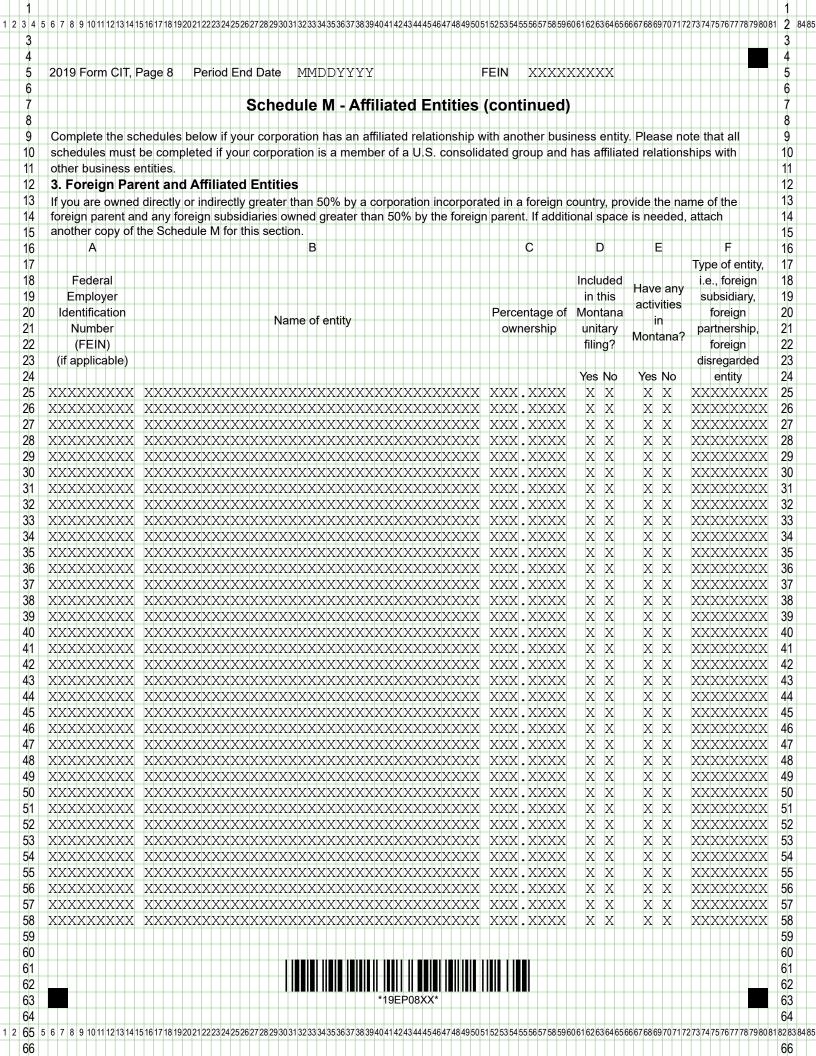
2019 Form CIT, Page 4   Period End Date   MMDDYYYY   FEIN   XXXXXXXXX

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

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

12. Payments

12a. 2018 overpayment...12a. XXXXXXXXX 00

12b. Tentative payment ....12b. XXXXXXXXX 00

12c. Quarterly estimated tax payments.......................................12c. XXXXXXXXX 00

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

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

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

12g. Previously issued refunds. (Do not include any overpayments to 2020.).... 12g. XXXXXXXXX 00

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

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

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

15. Enter the amount of overpayment that you want to be applied to your 2020 estimated tax.............. 15. XXXXXXXXXXX 00

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

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

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

   X   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. XXXXXXXXX 00

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

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

Direct Deposit Your Refund
Complete 1, 2, 3 and 4 (see instructions).

1. RTN#   XXXXXXXXX   2. ACCT#   XXXXXXXXXXXXXXXXXX

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

4. Is this refund going to an account that is located outside of the United States or its territories?   X Yes   X 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	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX XXX XXXX

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
XXXXXXXXXXXXXXXXXXXXXXXX	_____	MMDDYYYY	XXXXXXXXXX

Firm's Name	Firm's Address	Telephone Number	Firm's FEIN
XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXX XXX XXXX	XXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXX		

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

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

19EP04XX

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.			
1a. Land...1a.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1b. Buildings ....1b.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1c. Machinery ....1c.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1d. Equipment ....1d.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1e. Furniture and fixtures...............................1e.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1f. Leases and leased property ....1f.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1g. Inventories..1g.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1h. Depletable assets....................................1h.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1i. Supplies and other....................................1i.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1j. Property of foreign subs included in combined group ....1j.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1k. Property of unconsolidated subs included in combined group ...1k.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1l. Property (pro-rata share) of pass-throughs included in group ....1l.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
1m. Multiply amount of rents by 8 and enter result...................1m.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
Total Property Value - add lines 1a through 1m	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
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:			
2a. Compensation of officers.......................................2a.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
2b. Salaries and wages ....2b.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
Payroll included in:			
2c. Costs of goods sold...2c.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
2d. Other deductions ....2d.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
2e. Payroll of foreign subs included in combined group............2e.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
2f. Payroll of unconsolidated subs included in combined group..2f.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
2g. Payroll (pro-rata share) of pass-throughs included in group .2g.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
Total Payroll Value - add lines 2a through 2g	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
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: Montana Sources Sales on Market Basis			
3a. Gross receipts, less returns and allowances ....3a.	XXXXXXXXXXXXXX 00		
3b. Receipts delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana ....3b.(1)		XXXXXXXXXXXX 00	
(2) Shipped from within Montana..3b.(2)		XXXXXXXXXXXX 00	
3c. Receipts shipped from Montana to:			
(1) United States government...3c.(1)		XXXXXXXXXXXX 00	
(2) Purchasers in a state where the taxpayer is not taxable ....3c.(2)		XXXXXXXXXXXX 00	
3d. Receipts other than receipts of tangible personal property (for example, service income)...3d.		XXXXXXXXXXXX 00	
3e. Net gains reported on federal Schedule D and federal Form 4797 3e.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
3f. Other gross receipts (rents, royalties, interest, etc.).............3f.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
3g. Receipts of foreign subs included in combined group ....3g.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
3h. Receipts of unconsolidated subs included in combined group ..3h.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
3i. Receipts (pro-rata share) of pass-throughs included in group..3i.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
3j. Less: All intercompany transactions ....3j.	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
Total Receipts Value - add lines 3a through 3j	XXXXXXXXXXXXXX 00	XXXXXXXXXXXX 00	
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 %

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Schedule M - Affiliated Entities

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

1. Members of a U.S. Consolidated Group

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

A — Federal Employer Identification Number (FEIN)	B — Name of affiliate/subsidiary/parent corporation	C — Percentage of ownership	D — Considered a Disregarded Entity? Yes	D No	E — Included in this Montana unitary filing? Yes	E No	F — Have any activities in Montana? Yes	F No	G — Mark if filing Montana Form CIT separate from this unitary filing
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	X	X	X

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Schedule M - Affiliated Entities (continued)

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

2. Affiliated Entities

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

A	B	C	D		E		F
Federal Employer Identification Number (FEIN)	Name of entity	Percentage of ownership	Included in this Montana unitary filing?		Have any activities in Montana?		Type of entity, i.e., foreign subsidiary, unconsolidated subsidiary, partnership, LLC, LLP, DER
			Yes	No	Yes	No	
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX

Schedule M - Affiliated Entities (continued)

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

3. Foreign Parent and Affiliated Entities

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

A Federal Employer Identification Number (FEIN) (if applicable)	B Name of entity	C Percentage of ownership	D Included in this Montana unitary filing?		E Have any activities in Montana?		F Type of entity, i.e., foreign subsidiary, foreign partnership, foreign disregarded entity
			Yes	No	Yes	No	
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX
XXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	X	X	X	X	XXXXXXXXX

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

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

		A	B	C
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

		A	B	C
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 Everywhere Activity*	Montana Separate Corporation Activity	B Grand Total of Montana Columns*	C Factor

3. Receipts Factor

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.   %

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

	Montana Separate Corporation Activity	B Grand Total of Montana Columns*
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.

Period End Date MMDDYYYY   FEIN XXXXXXXXX

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

Montana Separate Corporation NOL Application

	Column A	Column B	Column A	Column B
1. Corporation name	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	
2. Corporation's federal tax identification number (FEIN)	XXXXXXXXX		XXXXXXXXX	
3. Date of merger/consolidation (see instructions)	XXXXXXXX		XXXXXXXX	
4. 2019 Montana separate corporation taxable income before NOL deduction (enter line 6(f) from Schedule K-Combined)	XXXXXXXXX		XXXXXXXXX	
Carryforward deductions				
5. Taxable period of NOL MMDDYYYY				
5a. Total NOL for taxable period ....5a.	XXXXXXXXX		XXXXXXXXX	
5b. NOL applied to periods other than to 2019..........5b.	XXXXXXXXX		XXXXXXXXX	
5c. NOL carryforward to 2019 ....5c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5d. NOL expired due to 7 year carryforward ....5d.	XXXXXXXXX		XXXXXXXXX	
5e. NOL available for carryforward ....5e.	XXXXXXXXX		XXXXXXXXX	
6. Taxable period of NOL MMDDYYYY				
6a. Total NOL for taxable period ....6a.	XXXXXXXXX		XXXXXXXXX	
6b. NOL applied to periods other than to 2019..........6b.	XXXXXXXXX		XXXXXXXXX	
6c. NOL carryforward to 2019 ....6c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
6d. NOL available for carryforward ....6d.	XXXXXXXXX		XXXXXXXXX	
7. Taxable period of NOL MMDDYYYY				
7a. Total NOL for taxable period ....7a.	XXXXXXXXX		XXXXXXXXX	
7b. NOL applied to periods other than to 2019..........7b.	XXXXXXXXX		XXXXXXXXX	
7c. NOL carryforward to 2019 ....7c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
7d. NOL available for carryforward ....7d.	XXXXXXXXX		XXXXXXXXX	
8. Taxable period of NOL MMDDYYYY				
8a. Total NOL for taxable period ....8a.	XXXXXXXXX		XXXXXXXXX	
8b. NOL applied to periods other than to 2019..........8b.	XXXXXXXXX		XXXXXXXXX	
8c. NOL carryforward to 2019 ....8c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
8d. NOL available for carryforward ....8d.	XXXXXXXXX		XXXXXXXXX	
9. Taxable period of NOL MMDDYYYY				
9a. Total NOL for taxable period ....9a.	XXXXXXXXX		XXXXXXXXX	
9b. NOL applied to periods other than to 2019..........9b.	XXXXXXXXX		XXXXXXXXX	
9c. NOL carryforward to 2019 ....9c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
9d. NOL available for carryforward ....9d.	XXXXXXXXX		XXXXXXXXX	
10. Taxable period of NOL MMDDYYYY				
10a. Total NOL for taxable period ....10a.	XXXXXXXXX		XXXXXXXXX	
10b. NOL applied to periods other than to 2019........10b.	XXXXXXXXX		XXXXXXXXX	
10c. NOL carryforward to 2019 ....10c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
10d. NOL available for carryforward ....10d.	XXXXXXXXX		XXXXXXXXX	
11. Taxable period of NOL MMDDYYYY				
11a. Total NOL for taxable period ....11a.	XXXXXXXXX		XXXXXXXXX	
11b. NOL applied to periods other than to 2019........11b.	XXXXXXXXX		XXXXXXXXX	
11c. NOL carryforward to 2019 ....11c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
11d. NOL available for carryforward ....11d.	XXXXXXXXX		XXXXXXXXX	
12. Total separate corporation NOL carryforward to 2019. Add column B lines 5 through 11 ....12.		XXXXXXXXX		XXXXXXXXX

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

Enter corporate information from previous page.   **Montana Separate Corporation NOL Application**

	Column A	Column B	Column A	Column B
Corporation name	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXX	
Corporation's federal tax identification number (FEIN)	XXXXXXXXX		XXXXXXXXX	
2019 Montana separate corporation taxable income before NOL deduction (enter line 6(f) from Schedule K-Combined)		XXXXXXXXX		XXXXXXXXX

AMENDED RETURNS - carryback deductions

	Column A	Column B	Column A	Column B
13. Taxable period of NOL MMDDYYYY				
13a. Total NOL for taxable period ..... 13a.	XXXXXXXXX		XXXXXXXXX	
13b. NOL applied to periods other than to 2019 ..... 13b.	XXXXXXXXX		XXXXXXXXX	
13c. NOL carryback to 2019 (Total carryback for all entities limited to $500,000) ..... 13c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
13d. Net NOL for taxable period ..... 13d.	XXXXXXXXX		XXXXXXXXX	
14. Taxable period of NOL MMDDYYYY				
14a. Total NOL for taxable period ..... 14a.	XXXXXXXXX		XXXXXXXXX	
14b. NOL applied to periods other than to 2019 ..... 14b.	XXXXXXXXX		XXXXXXXXX	
14c. NOL carryback to 2019 (Total carryback for all entities limited to $500,000) ..... 14c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
14d. Net NOL for taxable period ..... 14d.	XXXXXXXXX		XXXXXXXXX	
15. Taxable period of NOL MMDDYYYY				
15a. Total NOL for taxable period ..... 15a.	XXXXXXXXX		XXXXXXXXX	
15b. NOL applied to periods other than to 2019 ..... 15b.	XXXXXXXXX		XXXXXXXXX	
15c. NOL carryback to 2019 (Total carryback for all entities limited to $500,000) ..... 15c.	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
15d. Net NOL for taxable period ..... 15d.	XXXXXXXXX		XXXXXXXXX	
16. Total separate corporation NOL carryback to 2019 ..16.		XXXXXXXXX		XXXXXXXXX
17. Total separate corporation NOL carryforward to 2019 from previous page, line 12. .....17.		XXXXXXXXX		XXXXXXXXX
18. Total separate corporation NOL deduction for 2019 (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.		XXXXXXXXX		XXXXXXXXX

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:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

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

1. Name	2. FEIN	3. Income/Loss Reported on Line 28	4. Income/Loss Reported on Line 30	5. Dividends Received
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00
Totals		XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 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
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX 00
Total			XXXXXXXXXXXXX 00