



**MeF ATS Testing Instructions
and Scenario Criteria**

Corporate Income Tax

2023

August 14, 2023

V1.0



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Introduction

The following pages include 5 ATS test scenarios and a list of the line items to be completed for each test. The line numbers listed in the table for each scenario are for the Corporate Income Tax (CIT). The data submitted for the indicated lines will be determined by the developer, except for where specifically noted. The lines listed are the minimum amount of information we expect to see on the return.

Our testing environment will be available for developers to submit returns against to test reject codes, communication, acknowledgements or other reasons. MT DOR will not review any returns until we receive an email at **DORMeFT-est@mt.gov** with all the required information submitted.

Testing Deadlines

Initial submissions for CIT testing must be received by **December 15, 2023** and the testing completed by **January 19, 2024**.

Submitting ATS test cases

*****NEW FOR 2023*****

MT DOR has implemented warning messages to be used during the ATS process in conjunction with the reject codes. The warning messages are intended to assist in testing prior to sending a test submissions email to the MT DOR.

The warning messages will not reject the submission, however, they must be resolved before notifying MT DOR that test submissions are ready for review.

After you have resolved all warning messages and reject codes and received an acceptance acknowledgment from MT DOR for each of the test submissions IDs:

Send an email to **DORMeFTest@mt.gov** with the following information:

- Montana Form name (CIT)
- Name of software company
- Name of software product
- State submission ids and ATS Test number for the id
 - ◆ A pdf return must be provided for each submission id.
 - ◆ A comparison is performed to ensure the paper copy of a return is the same information submitted to MT DOR by e-file.
 - ◆ Include your ETIN and test return number in the file name. (Example: 125345Test2.pdf)
- Provide all test case information at the same time. Partial submissions will not be reviewed.
- Do not send your test information to MT DOR until all the warning messages and reject codes have been resolved and you receive an acknowledgement of their acceptance.
- Do not send more than one tax type per email.

Submitting ATS test (cont.)

Once MT DOR receives the email with the required information, a tester will be assigned to complete the review. Testing is assigned on a first-come, first-serve basis. You will receive an email when your submission has been assigned a tester. Reviews will be completed, generally, within 5-7 business days from the date a tester was assigned.

When the review is complete, MT DOR will send the submitter a test summary document identifying any needed corrections. After all corrections are made by the developer, ATS test cases can be resubmitted for review.

File Transfer Service

In some instances, the email with the test returns will not make it through to the DORMeFTest mail box due to size limits or firewall constraints. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at transfer.mt.gov. Contact DOR QA at DORMeFTest@mt.gov for more information.

Resubmitting failed ATS test cases

- You will only need to resubmit tests that were identified with failures on the Test Summary unless you are notified otherwise.
- Make all corrections identified on the Test Summary
- Do not resubmit until all your questions are answered. Partial submissions will not be reviewed.
- **Do not send your resubmission email until the all the warning messages and reject codes have been resolved and you have received an acceptance acknowledgment from MT DOR for each of the submission IDs.**

Test Scenarios

- This document includes five (5) test scenarios.
- Each test scenario will include the line item that should be completed for that test scenario. The line item corresponds to the CIT form.
- The line numbers indicated in these test scenarios are the minimum amount of information expected. Any additional information can be tested as well.
- There are a few instances where we are testing negative values. The lines containing negative values will be indicated in red.

NOTE: Data submitted for the lines indicated will be determined by the developer unless otherwise noted.

Test #1

FEIN: 11-0000001
Name: Helpful Hardware
Address: 148 Main St.
White Plains, NY 10605
Name Control: HELP

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

Part I – Filing Method

- 1. Unchecked
- 2. Check 'Yes' box
- 3. Check 'Yes' box
- 4. Check 'Limited Combination' box
- 5. 1 Entity
- 6. Check 'No' box
- 7. 7a. Same name as above
- 8. 7b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked.

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

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

Part IV – Reporting of Special Transactions

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

| |
|----------------------|
| CIT Pages 3-4 |
| 1 |
| 2a |
| 2 |
| 3a |
| 3d |
| 3f |
| 3 |
| 4 |
| 5 and % |
| 7 |
| 9 |
| 10 |
| 11 |
| 12b |
| 12d |
| 12 |
| 14 |
| 16 |
| 17 |
| 19a |
| 19b |
| 19 |
| 20a |
| Schedule K |
| 1b E/M |
| 1g E/M |
| 1l E |
| Total Property E/M |
| 1 Col C |
| 2a E/M |
| 2b E/M |
| 2c E |
| Total Payroll E/M |
| 2 Col C |
| 3a E |
| 3b(1) M |
| 3e E |
| 3i E |
| Total Receipts E/M |
| 3 Col C |
| 4 Col C |
| 5 Col C |
| 6 Col C |
| Schedule M |
| Part 1 (3 instances) |

Test #2

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

Final Return box should be checked
 Federal Business Code/NAICS should be 211120
 State Incorporated should be in **NV** on **1/1/1993**
 Date Qualified in Montana should be **1/1/2002**
 MT Secretary of State ID should be **F458783**

Part I – Filing Method

1. Unchecked
2. Check 'Yes' box
3. Check 'Yes' box
4. Check 'Worldwide Combination' box
5. 1 Entity
6. Check 'No' box
- 7a. Same name as above
- 7b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

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

Oil Exploration
 Check 'No' box
 Check 'Yes' box Check 'Merged' box. December 31, 2023. Digging Deep
 Oil 25-0122321
 Check 'No' box
 Check 'No' box
 Check 'No' box
 Check 'Yes' box John Brown 75%
 Check 'No' box
 Check 'No' box
 Check 'No' box
 Check 'Yes' box 2 Entities
 Check 'No' box
 Check 'No' box
 Check 'No' box
 Check 'No' box

Part IV – Reporting of Special Transactions

Check 'No' box
 Check 'Yes' box

| |
|----------------------|
| CIT Pages 3-4 |
| 1 |
| 2a |
| 2d |
| 2 |
| 4 |
| 5 and % |
| 7 |
| 9 |
| 10 |
| 11 |
| 12c |
| 12f |
| 12 |
| 14 |
| 16 |
| 17 |
| 18 |
| 19b |
| 19 |
| 20a |
| Schedule K |
| 1e E/M |
| 1f E/M |
| 1i E/M |
| 1j E |
| 1m E/M |
| Total Property E/M |
| 1 Col C |
| 2a E |
| 2b E/M |
| 2e |
| Total Payroll E/M |
| 2 Col C |
| 3a E |
| 3b(1) M |
| 3f E |
| 3g E |
| Total Receipts E/M |
| 3 Col C |
| 4 Col C |
| 5 Col C |
| 6 Col C |
| Schedule M |
| Part 1 (5 instances) |
| Part 2 (2 instances) |
| Part 1 (3 instances) |

Test #3

FEIN: 11-0000003
Name: Anywhere Anytime Personnel
Address: 4583 Mountie Ave.
Calgary, AB T1Y 3A4
Name Control: ANYW

| | |
|-----|--|
| CIT | See sample return below for line requirements |
|-----|--|

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

Part I – Filing Method

- 1. Unchecked
- 2. Check 'Yes' box
- 3. Check 'Yes' box
- 4. Check 'Water's Edge' box
- 5. 2 Entities
- 6. Check 'No' box
- 7a. Same name as above
- 7b. Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Check boxes 'a' and 'd'

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

Personnel Services

Check 'No' box

Check 'No' box

Check 'No' box

Check 'Yes' box

December 31, 2019 expires December 31, 2024

Check 'Yes' box

December 31, 2021

Check 'No' box

Check 'No' box

Check 'No' box

Check 'No' box

Check 'Yes' box

2 Entities

Check 'Yes' box

Anywhere Personnel Ltd 100%

Check 'No' box

Check 'No' box

Check 'No' box

Part IV – Reporting of Special Transactions

Check 'Yes' box

Check 'No' box



2023 Montana Corporate Income Tax Return

Include a copy of federal Form 1120 as filed with the Internal Revenue Service

For calendar year 2023 or tax year beginning and ending

| | | | | |
|----------------------------|-------|----------|-----------------------------|--|
| Name | | | FEIN | <input type="text" value="110000003"/> |
| Anytime Anywhere Personnel | | | Federal Business Code/NAICS | <input type="text" value="561311"/> |
| Mailing Address | | | State Incorporated in | <input checked="" type="checkbox"/> TX |
| 4583 Mountie Ave | | | on | <input type="text" value="02071984"/> |
| City | State | ZIP Code | Date Qualified in Montana | <input type="text" value="01011996"/> |
| Calgary | CA | T1Y3A4 | MT Secretary of State ID | <input type="text" value="F957484"/> |

Mark all that apply:

- Initial Return
- Amended Return – Filers need to complete the entire form using the corrected amounts.
- Final Return
- Refund Return

Part I - Filing Method

- 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?
If marked, Schedule K must be completed and included with your tax return; skip questions 2 through 5 of this part.
- Are you a member (parent or subsidiary) of a consolidated group for federal purposes? Yes No
- Are you filing a combined return for Montana purposes? Yes No
- 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
 - b. Separate Accounting
 - c. Worldwide Combination
 - d. Domestic Combination
 - e. Limited Combination (Attach statement)
 - f. Water's Edge
(You must have a valid election and Schedule WE must be included.)
- 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?
- Are all members of the unitary group 100% Montana corporations? Yes No
- 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
 - b. Ultimate U.S. parent's FEIN

Part II - Amended Return Only (mark all that apply)

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

Part III - General Questions (all questions must be answered)

- Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page).
- Is this your corporation's first Montana tax return? Yes No
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name FEIN

Office Use Only

Date Received



23EP0101

Part III - General Questions (continued)

- c. Is this your corporation's final Montana tax return? Yes No
 If Yes, please include detailed statement and indicate whether your corporation has:
 Withdrawn Merged Dissolved Reorganized
 Date of withdrawal, dissolution, merger, or reorganization
 If applicable, enter the successor's name FEIN
- d. 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)
- e. 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)?

 December 31, 2019 expires 12/31/24
- f. 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?
 December 31, 2021
- g. Did an individual at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation? If Yes, enter name and % of ownership Yes No
- h. Did a partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation? Yes No
 If Yes, enter name and % of ownership
- i. Did the same individual, partnership, corporation, estate or trust designated above in question g or h, 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
- j. 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?
- 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 foreign corporation? If Yes, how many corporations? Yes No
- l. Was your corporation owned 50% or more, directly or indirectly, by a corporation or entity that was organized or incorporated outside the U.S.? Yes No
 If Yes, enter name and % of ownership
- m. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a domestic partnership? If Yes, how many partnerships? Yes No
- n. Did this corporation or any member of the consolidated group directly or indirectly have an interest in a foreign partnership? If Yes, how many partnerships? Yes No
 If you answered Yes to any of the above questions (h) through (n), you need to complete and include Schedule M.
- o. 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

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.



23EP0201

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. | <input type="text" value="450000"/> | <input type="text" value="00"/> |
| 2. Additions | | | | |
| 2a. State, local, foreign and franchise taxes based on income. Include breakdown of your Form 1120, line 17 | | 2a. | <input type="text" value="85000"/> | <input type="text" value="00"/> |
| 2b. Federal tax exempt interest | | 2b. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 2c. Contributions used to compute qualified endowment credit..... | | 2c. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers (attach schedule)..... | | 2d. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 2e. Income/loss of unitary corporations not included in federal consolidated return (attach schedule) | | 2e. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 2f. Deemed dividends – Water’s Edge filers only (include Schedule WE).... | | 2f. | <input type="text" value="1902"/> | <input type="text" value="00"/> |
| 2g. Federal capital loss carry-over utilized on federal return. Include Schedule D | | 2g. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 2h. All of your other additions. Include a detailed breakdown | | 2h. | <input type="text" value=""/> | <input type="text" value="00"/> |
| Add lines 2a through 2h and enter the result. This is the total of your additions. | | 2. | <input type="text" value="86902"/> | <input type="text" value="00"/> |
| 3. Reductions | | | | |
| 3a. IRC Section 243 dividend received deduction..... | | 3a. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 3b. Nonapportionable income (include a detailed breakdown) | | 3b. | <input type="text" value="-426"/> | <input type="text" value="00"/> |
| 3c. Montana recycling deduction (include Form RCYL)..... | | 3c. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 3d. Income/loss of nonunitary corporations included in federal consolidated return (attach schedule) | | 3d. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 3e. Income/loss of 80/20 companies – Water’s Edge filers only (attach schedule)..... | | 3e. | <input type="text" value="10068"/> | <input type="text" value="00"/> |
| 3f. Capital loss incurred in current year. Include federal Schedule D | | 3f. | <input type="text" value=""/> | <input type="text" value="00"/> |
| 3g. All of your other reductions. Include a detailed breakdown..... | | 3g. | <input type="text" value=""/> | <input type="text" value="00"/> |
| Add lines 3a through 3g and enter the result. This is the total of your reductions. | | 3. | <input type="text" value="9642"/> | <input type="text" value="00"/> |
| 4. Add lines 1 and 2, then subtract line 3 and enter the result. This is your adjusted taxable income. ... | | 4. | <input type="text" value="527260"/> | <input type="text" value="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 <input type="text" value="5.6856"/> % from Schedule K, line 6)..... | | 5. | <input type="text" value="29978"/> | <input type="text" value="00"/> |
| 6. Enter the income that you allocated directly to Montana. Include a detailed breakdown | | 6. | <input type="text" value="-426"/> | <input type="text" value="00"/> |
| 7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)..... | | 7. | <input type="text" value="29552"/> | <input type="text" value="00"/> |
| If line 7 is a loss, do you wish to forgo the net operating loss carry-back provision? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| Note: If you have reported a loss on line 7 and have not marked either box, the loss must be carried back first. | | | | |
| 8. Enter your Montana net operating loss carried over to this period | | 8. | <input type="text" value="15000"/> | <input type="text" value="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. | <input type="text" value="14552"/> | <input type="text" value="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. | <input type="text" value="1019"/> | <input type="text" value="00"/> |

Mark this box if you are calculating your tax liability using the Alternative Tax method (please see the Form CIT instructions before checking this box).

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



23EP0301

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

Table with 11 columns for line numbers and amounts. Rows include: 11. Your Montana tax liability from line 10 (1019.00); 12. Payments (Total 300.00); 13. Enter total credits (00.00); 14. Add lines 12 and 13, then subtract from line 11 and enter result (719.00); 15. Enter the amount of overpayment that you want to be applied to your 2024 estimated tax (00.00); 16. Add lines 14 and 15; enter the result (719.00); 17. Enter interest on all the tax paid after the due date (00.00); 18. Enter estimated tax underpayment interest (00.00); 19. Penalty (Total 00.00); 20a. If the result is positive, enter the amount due here (719.00); 20b. If the result is negative, enter the refund due here (00.00).

Direct Deposit Your Refund

Form with fields for RTN#, ACCT#, and checkboxes for 'Checking', 'Savings', and 'Is this refund going to an account that is located outside of the United States or its territories?'.

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

Print/Type Preparer's Name, Preparer's Signature, Date, PTIN, Firm's Name, Firm's Address, Telephone Number, Firm's FEIN

May the DOR discuss this tax return with your tax preparer? Yes No
Please mail your completed Form CIT to: Montana Department of Revenue, PO Box 8021, Helena, MT 59604-8021



23EP0401

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. | 500000 00 | 10000 00 | |
| 1b. Buildings.....1b. | 00 | 00 | |
| 1c. Machinery.....1c. | 00 | 00 | |
| 1d. Equipment.....1d. | 6000000 00 | 70000 00 | |
| 1e. Furniture and fixtures.....1e. | 00 | 00 | |
| 1f. Leases and leased property.....1f. | 1000000 00 | 00 | |
| 1g. Inventories.....1g. | 00 | 00 | |
| 1h. Depletable assets.....1h. | 00 | 00 | |
| 1i. Supplies and other.....1i. | 1000000 00 | 10000 00 | |
| 1j. Property of foreign subs included in combined group.....1j. | 00 | 00 | |
| 1k. Property of unconsolidated subs included in combined group...1k. | 00 | 00 | |
| 1l. Property (pro-rata share) of pass-throughs included in group....1l. | 00 | 00 | |
| 1m. Multiply amount of rents by 8 and enter result.....1m. | 1000000 00 | 10000 00 | |
| Total Property Value - add lines 1a through 1m | 9500000 00 | 100000 00 | |
| Divide the total in column B by the total in column A. Multiply that result by 100. This is your property factor.1. | | | 1.052600 % |
| 2. Payroll Factor: | | | |
| 2a. Compensation of officers.....2a. | 100000 00 | 00 | |
| 2b. Salaries and wages.....2b. | 200000 00 | 5000 00 | |
| Payroll included in: | | | |
| 2c. Costs of goods sold.....2c. | 200000 00 | 00 | |
| 2d. Other deductions.....2d. | 00 | 00 | |
| 2e. Payroll of foreign subs included in combined group.....2e. | 00 | 00 | |
| 2f. Payroll of unconsolidated subs included in combined group..2f. | 00 | 00 | |
| 2g. Payroll (pro-rata share) of pass-throughs included in group..2g. | 00 | 00 | |
| Total Payroll Value - add lines 2a through 2g | 500000 00 | 5000 00 | |
| Divide the total in column B by the total in column A. Multiply that result by 100. This is your payroll factor.2. | | | 1.000000 % |
| 3. Gross Receipts Factor: Montana Sources Sales on Market Basis | | | |
| 3a. Gross receipts, less returns and allowances.....3a. | 10000000 00 | | |
| 3b. Receipts delivered or shipped to Montana purchasers: | | | |
| (1) Shipped from outside Montana.....3b.(1) | | 1000000 00 | |
| (2) Shipped from within Montana.....3b.(2) | | 00 | |
| 3c. Receipts shipped from Montana to: | | | |
| (1) United States government.....3c.(1) | | 00 | |
| (2) Purchasers in a state where the taxpayer is not taxable.....3c.(2) | | 00 | |
| 3d. Receipts other than receipts of tangible personal property (for example, service income).....3d. | | 100000 00 | |
| 3e. Net gains reported on federal Schedule D and federal Form 4797 3e. | 500000 00 | 300000 00 | |
| 3f. Other gross receipts (rents, royalties, interest, etc.).....3f. | 5000000 00 | 200000 00 | |
| 3g. Receipts of foreign subs included in combined group.....3g. | 00 | 00 | |
| 3h. Receipts of unconsolidated subs included in combined group..3h. | 00 | 00 | |
| 3i. Receipts (pro-rata share) of pass-throughs included in group..3i. | 00 | 00 | |
| 3j. Less: All intercompany transactions.....3j. | 1000000 00 | 100000 00 | |
| Total Receipts Value - add lines 3a through 3j | 14500000 00 | 1500000 00 | |
| Divide the total in column B by the total in column A. Multiply that result by 100. This is your receipts factor.3. | | | 10.344800 % |
| 4. Enter the amount reported on line 3.....4. | | | 10.344800 % |
| 5. Add the percentages on lines 1, 2, 3, and 4 in column C. This is the sum of your factors.5. | | | 22.742200 % |
| 6. Divide the total percentage on line 5, 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 6 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.6. | | | 5.685600 % |



23EP0501

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? | | E. Included in this Montana unitary filing? | | F. Have any activities in Montana? | | G. Mark if filing Montana Form CIT separate from this unitary filing |
|--|--|----------------------------|-------------------------------------|-------------------------------------|---|-------------------------------------|-------------------------------------|----|--|
| | | | Yes | No | Yes | No | Yes | No | |
| 110000003 | Anytime Anywhere Personnel | 100% | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | |
| 110000011 | Company A | 100% | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | |
| 110000012 | Company B | 100% | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | | |
| 110000013 | Company C | 100% | | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | |
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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. Federal Employer Identification Number (FEIN) | 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, unconsolidated subsidiary, partnership, LLC, LLP, DER |
|--|----------------------|----------------------------|---|-------------------------------------|------------------------------------|-------------------------------------|--|
| | | | Yes | No | Yes | No | |
| | Foreign Subsidiary 1 | 100% | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Foreign S |
| | Foreign Subsidiary 2 | 100% | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Foreign S |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
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| | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |



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 | |
| | Anytime Personnel Ltd | 100 | | <input checked="" type="checkbox"/> | | <input checked="" type="checkbox"/> | Foreign Parent |
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23EP0801

Schedule C - Tax Credits

| Type of Credit | A. Current Year Earned | B. Total Available | C. Current Year Applied |
|---|------------------------|--------------------|-------------------------|
| Nonrefundable Credits | | | |
| 1. Montana Dependent Care Assistance Credit..... 1. | | 00 | 00 |
| 2. Montana Recycle Credit (include Form RCYL)..... 2. | 00 | 00 | 00 |
| 3. Alternative Energy Production Credit..... 3. | | 00 | 00 |
| 4. Contractor's Gross Receipts Tax Credit (include supporting schedule)..... 4. | 00 | 00 | 00 |
| CGR Account ID CGR | | | |
| 5. Infrastructure Users Fee Credit (include Form IUFC)..... 5. | 00 | 00 | 00 |
| 6. Qualified Endowment Credit (include Form QEC)..... 6. | 00 | 00 | 00 |
| 7. Historical Buildings Preservation Credit (include federal Form 3468)..... 7. | | 00 | 00 |
| 8. Increase Research and Development Activities Credit..... 8. | | 00 | 00 |
| 9. Mineral and Coal Exploration Incentive Credit..... 9. | | 00 | 00 |
| 10. Empowerment Zone Credit..... 10. | | 00 | 00 |
| 11. Biodiesel Blending and Storage Credit..... 11. | | 00 | 00 |
| 12. Geothermal System Credit..... 12. | 00 | 00 | 00 |
| 13. Innovative Educational Program Credit..... 13. | 00 | 00 | 00 |
| Credit Confirmation Code | | | |
| 14. Student Scholarship Organization Credit..... 14. | 00 | 00 | 00 |
| Credit Confirmation Code | | | |
| 15. Apprenticeship Tax Credit..... 15. | 00 | 00 | 00 |
| 16. Trades Education and Training Tax Credit. Include Form TETC..... 16. | 00 | 00 | 00 |
| 17. MEDIA Credit..... 17. | 00 | 00 | 00 |
| UCRN | | | |
| 18. Jobs Growth Incentive Credit. Include Form JGI..... 18. | 00 | 00 | 00 |
| Credit Certificate Number | | | |
| 19. Add lines 1 through 18 and enter the result. This is your total nonrefundable credits. 19. | 00 | 00 | 00 |
| Refundable Credits | | | |
| 20. Unlocking Public Lands Credit..... 20. | 00 | 00 | 00 |
| 21. Enter the amount from Line 20. This is your total refundable credits. 21. | 00 | 00 | 00 |
| Tax Credits Recapture | | | |
| 22. Qualified Endowment Credit Recapture..... 22. | | | 00 |
| 23. Historical Buildings Preservation Credit Recapture..... 23. | | | 00 |
| 24. Biodiesel Blending and Storage Credit Recapture..... 24. | | | 00 |
| 25. Add lines 22 through 24 and enter the result. This is your total recapture of tax credits. 25. | | | 00 |
| 26. Add totals of lines 19 and 21; then subtract line 25. Enter the result here. This is the total of your credits. Enter the total in column C on Form CIT, page 4, line 13. 26. | 00 | 00 | 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 (7o).



23EP0901

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

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

- 1a. Land..... 1a.
- 1b. Buildings..... 1b.
- 1c. Machinery..... 1c.
- 1d. Equipment..... 1d.
- 1e. Furniture and fixtures..... 1e.
- 1f. Leases and leased property..... 1f.
- 1g. Inventories..... 1g.
- 1h. Depletable assets..... 1h.
- 1i. Supplies and other..... 1i.
- 1j. Property of foreign subs included in combined group..... 1j.
- 1k. Property of unconsolidated subs included in combined group..... 1k.
- 1l. Property (pro-rata share) of pass-through entities included in combined group..... 1l.
- 1m. Multiply amount of rents by 8 and enter result..... 1m.
- 1n. Total Montana average property (Add lines 1a through 1m above)..... 1n.
- 1o. Total Everywhere average property
(Enter in each column the total of lines 1a through 1m in the Everywhere column.)..... 1o.
- 1p. Separate entity Property Factor (Divide line 1n by line 1o and multiply the result by 100.) ... 1p.
- 1q. Total Property Factor (Add columns on line 1p.) 1q.

2. Payroll Factor

- 2a. Compensation of officers..... 2a.
- 2b. Salaries and wages..... 2b.
- Payroll included in:
- 2c. Costs of goods sold..... 2c.
- 2d. Other deductions..... 2d.
- 2e. Payroll of foreign subs included in combined group..... 2e.
- 2f. Payroll of unconsolidated subs included in combined group..... 2f.
- 2g. Payroll (pro-rata share) of pass-through entities included in combined group..... 2g.
- 2h. Total Montana payroll (Add lines 2a through 2g above.)..... 2h.
- 2i. Total Everywhere payroll
(Enter in each column the total of lines 2a through 2g in the Everywhere column.)..... 2i.
- 2j. Separate entity Payroll Factor (Divide line 2h by line 2i and multiply the result by 100.)..... 2j.
- 2k. Total Payroll Factor (Add columns on line 2j.) 2k.

| | A. Everywhere Activity * | Montana Separate Corporation Activity | | B. Grand Total of Montana Columns* | C. Factor |
|-----|--------------------------------|--|-----------|---|-----------|
| | | Company A | Company B | | |
| | | 110000011 | 110000012 | | |
| 1a. | 500000 | | 10000 | 10000 | |
| 1b. | | | | | |
| 1c. | | | | | |
| 1d. | 6000000 | 70000 | | 70000 | |
| 1e. | | | | | |
| 1f. | 1000000 | | | | |
| 1g. | | | | | |
| 1h. | | | | | |
| 1i. | 1000000 | | 10000 | 10000 | |
| 1j. | | | | | |
| 1k. | | | | | |
| 1l. | | | | | |
| 1m. | 1000000 | 10000 | | 10000 | |
| 1n. | | 80000 | 20000 | 100000 | |
| 1o. | 9500000 | 9500000 | 9500000 | | |
| 1p. | | 0.8421 % | 0.2105 % | | |
| 1q. | | | | | 1.0526 % |
| 2a. | 100000 | | | | |
| 2b. | 200000 | | 5000 | 5000 | |
| 2c. | 200000 | | | | |
| 2d. | | | | | |
| 2e. | | | | | |
| 2f. | | | | | |
| 2g. | | | | | |
| 2h. | | 0 | 5000 | 5000 | |
| 2i. | 500000 | 500000 | 500000 | | |
| 2j. | | 0.0000 % | 1.0000 % | | |
| 2k. | | | | | 1.0000 % |

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

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

3. Receipts Factor

| | | | | |
|--|--------|----------|----------|-----------|
| 3a. Gross receipts, less returns and allowances..... | 3a. | 10000000 | | |
| 3b. Receipts delivered or shipped to Montana purchasers: | | | | |
| (1) Shipped from outside Montana..... | 3b.(1) | | 1000000 | 1000000 |
| (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. | | 100000 | 100000 |
| 3e. Net gains reported on federal Schedule D and federal Form 4797..... | 3e. | 500000 | 300000 | 300000 |
| 3f. Other gross receipts (rents, royalties, interest, etc.)..... | 3f. | 5000000 | 200000 | 200000 |
| 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. | 1000000 | 100000 | 100000 |
| 3k. Total Montana receipts (Add lines (3a) through (3j).)..... | 3k. | | 1000000 | 500000 |
| 3l. Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.).... | 3l. | 14500000 | 14500000 | 14500000 |
| 3m. Separate entity Receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.)..... | 3m. | | 6.8965 % | 3.4483 % |
| 3n. Total Receipts Factor (Add columns from line (3m).)..... | 3n. | | | 10.3448 % |

4. Double Weighted Receipts Factors

| | | | | |
|---|-----|--|-----|-----------|
| 4a. Enter the amount reported on line 3m..... | 4a. | | 7 % | 3.4483 % |
| 4b. Total Receipts for Double Weighted Calculation (Add columns from line (4a).)..... | 4b. | | | 10.3448 % |

5. Sum of the Factors (Add lines (1p), (2j), (3m), and (4a) for each corporation.).....

| | | | | |
|----|--|--|-----------|----------|
| 5. | | | 14.6351 % | 8.1071 % |
|----|--|--|-----------|----------|

6. Apportionment Factor

| | | | | |
|---|-----|--|----------|----------|
| 6a. Separate entity Apportionment Factor (Divide line 5 by the number of factors that can be included in the calculation. See instructions.)..... | 6a. | | 3.6588 % | 2.0268 % |
| 6b. Total Apportionment Factor (Add columns on line (6a) and enter here. This should equal page 5, line 6 of the Schedule K.)..... | 6b. | | | 5.6856 % |

| | A. Everywhere Activity * | Montana Separate Corporation Activity | | B. Grand Total of Montana Columns* | C. Factor |
|---|--------------------------------|--|-----------|---|-----------|
| | | Company A | Company B | | |
| | | 110000011 | 110000012 | | |
| 3a. Gross receipts, less returns and allowances..... | 10000000 | | | | |
| 3b. Receipts delivered or shipped to Montana purchasers: | | | | | |
| (1) Shipped from outside Montana..... | | 1000000 | | 1000000 | |
| (2) Shipped from within Montana..... | | | | | |
| 3c. Receipts shipped from Montana to: | | | | | |
| (1) United States government..... | | | | | |
| (2) Purchasers in a state where the taxpayer is not taxable..... | | | | | |
| 3d. Receipts other than receipts of tangible personal property (i.e., service income).... | | | 100000 | 100000 | |
| 3e. Net gains reported on federal Schedule D and federal Form 4797..... | 500000 | | 300000 | 300000 | |
| 3f. Other gross receipts (rents, royalties, interest, etc.)..... | 5000000 | | 200000 | 200000 | |
| 3g. Receipts of foreign subs included in combined group..... | | | | | |
| 3h. Receipts of unconsolidated subsidiaries included in combined group..... | | | | | |
| 3i. Receipts (pro-rata share) of pass-through entities included in combined group..... | | | | | |
| 3j. Less: All intercompany transactions..... | 1000000 | | 100000 | 100000 | |
| 3k. Total Montana receipts (Add lines (3a) through (3j).)..... | | 1000000 | 500000 | 1500000 | |
| 3l. Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.).... | 14500000 | 14500000 | 14500000 | | |
| 3m. Separate entity Receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.)..... | | 6.8965 % | 3.4483 % | | |
| 3n. Total Receipts Factor (Add columns from line (3m).)..... | | | | 10.3448 % | |
| 4a. Enter the amount reported on line 3m..... | | 7 % | 3.4483 % | | |
| 4b. Total Receipts for Double Weighted Calculation (Add columns from line (4a).)..... | | | | 10.3448 % | |
| 5. Sum of the Factors (Add lines (1p), (2j), (3m), and (4a) for each corporation.)..... | | 14.6351 % | 8.1071 % | | |
| 6a. Separate entity Apportionment Factor (Divide line 5 by the number of factors that can be included in the calculation. See instructions.)..... | | 3.6588 % | 2.0268 % | | |
| 6b. Total Apportionment Factor (Add columns on line (6a) and enter here. This should equal page 5, line 6 of the Schedule K.)..... | | | | 5.6856 % | |

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

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

7. Montana Taxable Income

| | |
|--|-----|
| 7a. Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.) | 7a. |
| 7b. Income apportioned to Montana (In each column, multiply line (6a) on page 11 by line (7a).) | 7b. |
| 7c. Total income apportioned to Montana. (Add columns on line (7b). Enter this amount on line 5, page 3 of the CIT.) | 7c. |
| 7d. Income directly allocated to Montana | 7d. |
| 7e. Total income directly allocated to Montana. (Add columns on line (7d). Enter this amount on line 6, page 3 of the CIT.) | 7e. |
| 7f. Montana taxable income before net operating loss (In each column, add lines (7b) and (7d).) | 7f. |
| 7g. Total Montana taxable income. (Add columns on line (7f). Enter this amount on line 7, page 3 of the CIT.) | 7g. |
| 7h. Montana net operating loss (NOL) carryover on a separate entity basis | 7h. |
| 7i. Total NOL carryover (Add columns on line (7h). Enter this amount on line 8, page 3 of the CIT.) | 7i. |
| 7j. Montana taxable income (Subtract line (7h) from line (7f) and enter result.) | 7j. |
| 7k. Total Montana Taxable Income (Add all columns on line (7j). Enter this amount on line 9, page 3 of the CIT.) | 7k. |
| 7l. Montana tax liability (Multiply (7j) by 6.75%, or 7% if you have a valid water's edge election.) If (7j) is a loss, enter \$50 | 7l. |
| 7m. Total Montana tax liability (Add all columns on line (7l). Enter this amount on line 10, page 3 of the CIT.) | 7m. |
| 7n. Montana credits on a separate entity basis (Attach applicable form(s).) | 7n. |
| 7o. Total Montana Credits. (Add columns on line (7n).) Enter this amount on line 26, Schedule C. | 7o. |

| Montana Separate Corporation Activity | | B. Grand Total of Montana Columns* |
|---------------------------------------|-----------|------------------------------------|
| Company A | Company B | |
| 110000011 | 110000012 | |
| 527260 | 527260 | |
| 19291 | 10687 | |
| | | 29978 |
| -426 | 0 | |
| | | -426 |
| 18865 | 10687 | |
| | | 29552 |
| 9000 | 6000 | |
| | | 15000 |
| 9865 | 4687 | |
| | | 14552 |
| 691 | 328 | |
| | | 1019 |
| 0 | 0 | |
| | | 0 |

*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 | | | |
|---|---|--|----------|-----------|----------|
| | | Company A | | Company B | |
| | | 110000011 | | 110000012 | |
| | | Column A | Column B | Column A | Column B |
| 1. Corporation name | | | | | |
| 2. Corporation's Federal Tax Identification Number (FEIN) | | | | | |
| 3. Date of merger/consolidation (See instructions) | | | | | |
| 4. 2023 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined) | | | 18865 | | 10687 |
| Carryforward deductions | | | | | |
| 5. Taxable period of NOL | 1 2 3 1 2 0 1 6 | | | | |
| 5a. Total NOL for taxable period | 5a. | -5000 | | -7500 | |
| 5b. NOL applied to periods other than to 2023 | 5b. | 5000 | | 75000 | |
| 5c. NOL carryforward to 2023 | 5c. | 0 | 0 | 0 | 0 |
| 5d. NOL expired due to 7-year carryforward | 5d. | 0 | | 0 | |
| 5e. NOL available for carryforward | 5e. | 0 | | 0 | |
| 6. Taxable period of NOL | 1 2 3 1 2 0 1 7 | | | | |
| 6a. Total NOL for taxable period | 6a. | 0 | | 0 | |
| 6b. NOL applied to periods other than to 2023 | 6b. | 0 | | 0 | |
| 6c. NOL carryforward to 2023 | 6c. | 0 | 0 | 0 | 0 |
| 6d. NOL available for carryforward | 6d. | 0 | | 0 | |
| 7. Taxable period of NOL | 1 2 3 1 2 0 1 8 | | | | |
| 7a. Total NOL for taxable period | 7a. | -10000 | | -7000 | |
| 7b. NOL applied to periods other than to 2023 | 7b. | 3500 | | 6500 | |
| 7c. NOL carryforward to 2023 | 7c. | 6500 | 6500 | 4000 | 4000 |
| 7d. NOL available for carryforward | 7d. | 0 | | 0 | |
| 8. Taxable period of NOL | 1 2 3 1 2 0 1 9 | | | | |
| 8a. Total NOL for taxable period | 8a. | 0 | | 0 | |
| 8b. NOL applied to periods other than to 2023 | 8b. | 0 | | 0 | |
| 8c. NOL carryforward to 2023 | 8c. | 0 | 0 | 0 | 0 |
| 8d. NOL available for carryforward | 8d. | 0 | | 0 | |
| 9. Taxable period of NOL | 1 2 3 1 2 0 2 0 | | | | |
| 9a. Total NOL for taxable period | 9a. | -1000 | | -750 | |
| 9b. NOL applied to periods other than to 2023 | 9b. | 0 | | 0 | |
| 9c. NOL carryforward to 2023 | 9c. | 1000 | 1000 | 750 | 750 |
| 9d. NOL available for carryforward | 9d. | 0 | | 0 | |
| 10. Taxable period of NOL | 1 2 3 1 2 0 2 1 | | | | |
| 10a. Total NOL for taxable period | 10a. | -1450 | | -1250 | |
| 10b. NOL applied to periods other than to 2023 | 10b. | 0 | | 0 | |
| 10c. NOL carryforward to 2023 | 10c. | 1450 | 1450 | 1250 | 1250 |
| 10d. NOL available for carryforward | 10d. | 0 | | 0 | |
| 11. Taxable period of NOL | 1 2 3 1 2 0 2 2 | | | | |
| 11a. Total NOL for taxable period | 11a. | -50 | | 0 | |
| 11b. NOL applied to periods other than to 2023 | 11b. | 0 | | 0 | |
| 11c. NOL carryforward to 2023 | 11c. | 50 | 50 | 0 | 0 |
| 11d. NOL available for carryforward | 11d. | 0 | | 0 | |
| 12. Total separate corporation NOL carryforward to 2023. Add column B lines 5 through 11 | 12. | | 9000 | | 6000 |

**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)

| Montana Separate Corporation NOL Application | | | |
|--|------------------|-----------|------------------|
| Company A | Corporation Name | Company B | Corporation Name |
| | 110000011 | | 110000012 |

2023 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)

| Column A | Column B | Column A | Column B |
|----------|----------|----------|----------|
| | 18865 | | 10687 |

AMENDED RETURNS - carryback deductions

| | | | |
|---|--|------|------|
| 13. Taxable period of NOL <input type="text" value="MM/DD/YYYY"/> | | | |
| 13a. Total NOL for taxable period..... 13a. | | | |
| 13b. NOL applied to periods other than to 2023..... 13b. | | | |
| 13c. NOL carryback to 2023 (Total carryback for all entities limited to \$500,000)..... 13c. | | | |
| 13d. Net NOL for taxable period..... 13d. | | | |
| 14. Taxable period of NOL <input type="text" value="MM/DD/YYYY"/> | | | |
| 14a. Total NOL for taxable period..... 14a. | | | |
| 14b. NOL applied to periods other than to 2023..... 14b. | | | |
| 14c. NOL carryback to 2023 (Total carryback for all entities limited to \$500,000)..... 14c. | | | |
| 14d. Net NOL for taxable period..... 14d. | | | |
| 15. Taxable period of NOL <input type="text" value="MM/DD/YYYY"/> | | | |
| 15a. Total NOL for taxable period..... 15a. | | | |
| 15b. NOL applied to periods other than to 2023..... 15b. | | | |
| 15c. NOL carryback to 2023 (Total carryback for all entities limited to \$500,000)..... 15c. | | | |
| 15d. Net NOL for taxable period..... 15d. | | | |
| 16. Total separate corporation NOL carryback to 2023 ..16. | | | |
| 17. Total separate corporation NOL carryforward to 2023 from previous page, line 1217. | | 9000 | 6000 |
| 18. Total separate corporation NOL deduction for 2023 (add lines 16 and 17 and enter total on page 3, line 8 - for combined filers, enter on line 7(h) of Schedule K-Combined)18. | | 9000 | 6000 |

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: December 31, 2022, December 31, 2023 and December 31, 2024

Part II. Calculation of Deemed Dividends Received from 80/20 Companies

Table with 10 rows for calculations: 1. Enter the positive federal line 30 income of your 80/20 companies... (10068 00); 2. Enter your consolidated 1120 positive federal line 30 income... (450000 00); 3. Divide the amount on line 1 by the amount on line 2... (0 2 2 4); 4. Enter the tax liability, after tax credits... (25000 00); 5. Multiply line 3 by line 4... (560 00); 6. Enter the section 78 gross-up received by your 80/20 companies... (0 00); 7. Subtract the total of lines 5 and 6 from line 1... (9508 00); 8. Enter the after-tax net income of all unconsolidated 80/20 companies... (0 00); 9. Add lines 7 and 8... (9508 00); 10. Multiply line 9 by 20%... (1902 00).

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

Table with 5 columns: A. Name, B. FEIN, C. Income/Loss Reported on Line 28, D. Income/Loss Reported on Line 30, E. Dividends Received. Includes entry for 'Company C' with FEIN 110000013 and values of 10068 00 for lines 28 and 30, and 0 00 for dividends. Totals row shows 10068 00 for lines 28 and 30, and 0 00 for dividends.

Test #4

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

Refund Return box should be checked
Federal Business Code/NAICS should be 541199
State Incorporated should be in **MT** on **3/31/2008**
Date Qualified in Montana should be **3/31/2008**
MT Secretary of State ID should be **F641284**

Part I – Filing Method

- 1. Unchecked
- 2. Check 'No' box
- 3. Check 'No' box
- 4. None Checked
- 5. N/A
- 6. Check 'yes' box
- 7a. Leave blank
- 7b. Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

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

- Legal Services
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box

Part IV – Reporting of Special Transactions

- Check 'No' box
- Check 'No' box

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

Test #5

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

Refund Return box should be checked
Federal Business Code/NAICS should be **236115**
State Incorporated should be in **MT** on **2/1/2004**
Date Qualified in Montana should be **2/1/2004**
MT Secretary of State ID should be **F445681**

Part I – Filing Method

- 1. Unchecked
- 2. Check 'No' box
- 3. Check 'No' box
- 4. None Checked
- 5. N/A
- 6. Check 'yes' box
- 7a. Leave blank
- 7b. Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

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

- General Contracting
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box
- Check 'No' box

Part IV – Reporting of Special Transactions

- Check 'No' box
- Check 'No' box

| |
|---------------|
| CIT Pages 3-4 |
| 1 |
| 2c |
| 2g |
| 2 |
| 4 |
| 7 |
| 9 |
| 10 |
| 11 |
| 12a |
| 12 |
| 13 |
| 14 |
| 16 |
| 20b |

CIT
Change Log