



INFORMATION MANAGEMENT BUREAU

Date: November 7, 2024

To: Income Tax Software Vendors

There are two spaces on the federal K-1 related to DERs: Part II, boxes E and F, and Part II, box H2. Boxes E and F (yellow) are for entering the beneficial owner’s information. Box H2 (green) is for entering the name and EIN of the DER itself.

Part II Information About the Partner	
E	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
F	Name, address, city, state, and ZIP code for partner entered in E. See instructions.
G	<input type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member
H1	<input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner
H2	<input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN: _____ Name: _____

Looking at Form PTE, Part 2, the information is reversed. The first information we look for is the name & EIN of the DER itself – the information provided in box H2 of the federal K-1 (green). We then ask that they provide the Beneficial Owner information from Box E (yellow). We do not ask for the name of the beneficial owner, only of the disregarded entity itself.

Part 2 information	Name	FEIN
	Mailing Address	OR
	City	SSN
	State	Beneficial owner
	ZIP Code	FEIN
		or SSN

For any questions, please email dore-services@mt.gov.