



MeF ATS Testing Instructions and Scenario Criteria

Corporate Income Tax

2024

October 31, 2024

V1.3



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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 scenario of the CIT.

The data submitted for the indicated lines will be determined by the developer, except where specifically noted.

MT DOR test environment will be available to developers to submit returns for testing: reject codes, warning messages, communications, acknowledgements, or other development issues.

Testing Deadlines

Initial submissions for CIT testing must be received by **December 16, 2024** and the testing completed by **January 15, 2025**.

Warning Messages

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

Warning messages will not reject your submissions, however, they must be resolved before notifying MT DOR that test submissions are ready for review.

Submitting ATS test cases

All reject codes and warning messages must be cleared. After the acceptance acknowledgment from MT DOR has been received for each test submission ID, 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 for each submission id.
- ◆ 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.

Submitting ATS test (cont.)

MT DOR will not review any returns until we receive an email at DORMeFTest@mt.gov with all the required information submitted.

- Do not send more than one tax type per email.
- Limitation or exception documentation included with a submission, which does not match the LOI, will require an updated LOI.

Once MT DOR receives the email with the above required information, your submission will be reviewed. Reviews will be completed, generally, within 5 - 7 business days from the date a tax examiner was assigned.

When the review is complete and successful, DOR eServices will send an approval email to the contacts identified in the LOI.

If the review identifies corrections are needed, MT DOR Testing Services will send the submitter a test summary document identifying the needed corrections.

- Make all corrections identified on the Test Summary prior to resubmission. Partial corrections will not be reviewed.
- Only resubmit tests that were identified as needing correction on the Test Summary.
- **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.**

File Transfer Service

In some instances, emails with the test returns will not make it through to the DORMeFTest email box. If you're having trouble with emails, there is the option of sending your files securely through ePass Montana at transfer.mt.gov. Contact the MeF testing coordinator at DORMeFTest@mt.gov for more information.

Test Scenarios

- The test scenarios include the line items that should be completed for that test scenario.
- The line items corresponds to the CIT form.
- There are some instances of testing negative values. The lines for a negative value will be highlighted in red. **Fields that are optional will be noted with -Opt next to the line number.**

Test #1 (complete if you support all Schedules)

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 **444140**

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
- 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.

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



Test #1 (complete if you Do Not support Schedule K Combined or Schedule WE)

FEIN: 11-0000012
 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 **444140**

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 'No' box
3. Check 'No' box
4. Not applicable no boxes checked
5. 1 Entity
6. Check 'No' box
- 7a. Not applicable
- 7b. Not applicable

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



Test #2 (complete if you support all Schedules)

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.

- a. Oil Exploration
- b. Check 'No' box
- c. Check 'Yes' box Check 'Merged' box. December 31, 2024 Digging Deep Oil 25-0122321
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'Yes' box John Brown 75%
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'Yes' box 2 Entities
- l. Check 'No' box
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box

Part IV – Reporting of Special Transactions

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

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



Test #2 (complete if you Do Not support Schedule K Combined or Schedule WE)

FEIN: 11-0000013
 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

- a. Unchecked
- b. Check 'No' box
- c. Check 'No' box
- d. Not Applicable – no boxes checked
- e. 1 Entity
- f. Check 'No' box
- 7a. No Applicable
- 7b. Not Applicable

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

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. Oil Exploration
- b. Check 'No' box
- c. Check 'Yes' box Check 'Merged' box. December 31, 2024 Digging Deep Oil 25-0122321
- d. Check 'No' box
- e. Check 'No' box
- f. Check 'No' box
- g. Check 'Yes' box John Brown 75%
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'No' box
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box

Part IV – Reporting of Special Transactions

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



Test #3 (complete if you support all Schedules)

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

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.

- a. Personnel Services
- b. Check 'No' box
- c. Check 'No' box
- d. Check 'No' box
- e. Check 'Yes' box December 31, 2019 expires December 31, 2025
- f. Check 'Yes' box December 31, 2022
- g. Check 'No' box
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'Yes' box 2 Entities
- l. Check 'Yes' box Anytime Personnel Ltd 100%
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box

Part IV – Reporting of Special Transactions

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





TEST: 3 110000003

2024 Montana Corporate Income Tax Return

Clear Form

Form CIT
2024v1
5/2024

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

For calendar year 2024 or tax year beginning and ending

Name			FEIN	1 1 0 0 0 0 0 3
Anytime Anywhere Personnel			Federal Business Code/NAICS	5 6 1 3 1 1
Mailing Address			State Incorporated in	T X
4583 Mountie Ave			on	0 2 0 7 1 9 8 4
City	State	ZIP Code	Date Qualified in Montana	0 1 0 1 1 9 9 6
Calgary	CA	TIY3A4	MT Secretary of State ID	F 9 5 7 4 8 4

Mark all that apply:

- Initial Return
- Amended Return – Filers need to complete the entire form using the corrected amounts.
- Final Return
- Paper-Filed Return – Enter Total Gross Receipts: 00
- Refund Return

Part I - Filing Method

- 1 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.
- 2 Are you a member (parent or subsidiary) of a consolidated group for federal purposes? Yes No
- 3 Are you filing a combined return for Montana purposes? Yes No
- 4 If you answered Yes to questions 2 or 3 above, mark one of the following filing methods and include Schedule M:

<input type="checkbox"/> a Separate Company	<input type="checkbox"/> d Domestic Combination
<input type="checkbox"/> b Separate Accounting	<input type="checkbox"/> e Limited Combination (Attach statement)
<input type="checkbox"/> c Worldwide Combination	<input checked="" type="checkbox"/> f Water's Edge

(You must have a valid election and Schedule WE must be included.)
- 5 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? 2
- 6 Are all members of the unitary group 100% Montana corporations? Yes No
- 7 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 as filed with the Internal Revenue Service, and enter:
 - a. Ultimate U.S. parent's name as reported on federal tax return Anytime Anywhere Personnel
 - b. Ultimate U.S. parent's FEIN 1 1 0 0 0 0 0 3

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.
- (Schedule NOL must be included.)
- 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)

- a Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page).
Personnel Services
 - b 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



24EP0101

Part III - General Questions (continued)

- c Is this your corporation's final Montana tax return? c 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 you have not filed with the Montana Department of Revenue? d 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? e 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 12/31/25
- f Have you filed an amended federal tax return for any of the last five taxable periods? f Yes No
 If Yes, for which years have you filed amended Montana returns? December 31, 2022
- 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 _____ g 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? h 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? i 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? j 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? 2 k 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.? l Yes No
 If Yes, enter name Anytime Personnel Ltd and % of ownership 100
- 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? _____ m 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? _____ n 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. o Yes No

Part IV - Reporting of Special Transactions

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

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. a 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. b Yes No
 Schedule UTP is used to disclose uncertain tax positions.



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	450000	00
2 Additions				
2a	State, local, foreign and franchise taxes based on income. Include breakdown of your Form 1120, line 17	2a	85000	00
2b	Federal tax-exempt interest	2b		00
2c	Contributions used to compute qualified endowment credit	2c		00
2d	Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers (attach schedule)	2d		00
2e	Income/loss of unitary corporations not included in federal consolidated return (attach schedule)	2e		00
2f	Deemed dividends – Water's Edge filers only (include Schedule WE)	2f	1902	00
2g	Federal capital loss carry-over utilized on federal return. Include Schedule D	2g		00
2h	All other additions. Include a detailed breakdown	2h		00
	Add lines 2a through 2h and enter the result. This is the total of your additions.	2	86902	00
3 Reductions				
3a	IRC Section 243 dividend received deduction	3a		00
3b	Nonapportionable income (include a detailed breakdown)	3b	-426	00
3c	Montana recycling deduction (include Form RCYL)	3c		00
3d	Income/loss of nonunitary corporations included in federal consolidated return (attach schedule)	3d		00
3e	Income/loss of 80/20 companies – Water's Edge filers only (attach schedule)	3e	10068	00
3f	Capital loss incurred in current year. Include federal Schedule D	3f		00
3g	All other reductions. Include a detailed breakdown	3g		00
	Add lines 3a through 3g and enter the result. This is the total of your reductions.	3	9642	00
4	Add lines 1 and 2, then subtract line 3 and enter the result. This is your adjusted taxable income.	4	527260	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 6.0304 % from Schedule K, line 6)	5	31796	00
6	Enter the income that you allocated directly to Montana. Include a detailed breakdown	6	-426	00
7	Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)	7	31370	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 Use Schedule NOL of Form CIT on page 14 to calculate your net operating loss carryover.	8	15000	00
9	Subtract line 8 from line 7 and enter the result here. This is your Montana taxable income.	9	16370	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	1146	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) 444-8900, or Montana Relay at 711 for the hearing impaired.



24EP0301

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 3

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

Table with 3 columns: Line number, Description, and Amount. Rows include tax liability (11), payments (12a-12g), total payments (12), credits (13), total tax due (14), overpayment (15), net tax due (16), interest (17), underpayment interest (18), penalties (19a-19b), and total amount due (20a) and total refund (20b).

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

- 1 Routing Number
2 Account Number
3 Mark this box if this refund is going to an account that is located outside of the United States or its territories.

REQUIRED – Signature, Paid Preparer, and Third-Party Designee

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.

Form sections for Officer, Tax Preparer, and Tax Preparation Firm, including fields for Signature, Printed Name, Date Signed, Phone, PTIN, Firm Name, Mailing Address, City, State, and ZIP.



24EP0401



2024 Montana Form CIT Schedule K – Apportionment Factors for Multi-State Taxpayers

2024v1
5/2024

Name	Anytime	Anywhere	Personnel	FEIN	1	1	0	0	0	0	0	0	3
Enter dollar values in columns A and B. Enter percentages in column C. For combined filers, also complete Schedule-K Combined (See instructions)				A	B				C				
				Everywhere	Montana.				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				1.0526	%			
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			00						00				
Divide the total in column B by the total in column A. Multiply that result by 100. This is your payroll factor.					2				1.0000	%			
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)	1100000				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			1600000				00			
Divide the total in column B by the total in column A. Multiply that result by 100. This is your receipts factor.					3				11.0345	%			
4 Enter the amount reported on line 3.					4				11.0345	%			
5 Add the percentages on lines 1, 2, 3, and 4 in column C. This is the sum of your factors.					5				24.1216	%			
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 on Form CIT, page 3, line 5. This is your apportionment factor.					6				6.0304	%			



24EP0501



2024 Montana Form CIT Schedule M – Affiliated Entities

2024v1
5/2024

Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 0 3**

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	100.0000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
110000011	Company A	100.0000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
110000012	Company B	100.0000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
110000013	Company C	100.0000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



24EP0601

2024 Montana Form CIT Schedule M – Affiliated Entities (Continued)



Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 0 3**

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	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Anytime Personnel Ltd	100.0000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Foreign Parent
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	





2024 Montana Form CIT Schedule C – Tax Credits

2024v1
5/2024

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 3

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			C G R			
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 3488)	7	00		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
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).



24EP0901



2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations

2024v1
5/2024

Name Anytime Anywhere Personnel

FEIN 1 1 0 0 0 0 0 3

		Montana Separate Corporation			B Grand Total of Montana Columns*	C Factor
		A Everywhere Activity*	Activity			
		Company A 1 1 0 0 0 0 1 1	Company B 1 1 0 0 0 0 1 2			
1 Property Factor (Enter average values for real and tangible personal property)						
1a Land	1a	500000		1000	1000	
1b Buildings	1b					
1c Machinery	1c					
1d Equipment	1d	6000000	70000		70000	
1e Furniture and fixtures	1e					
1f Leases and leased property	1f	1000000				
1g Inventories	1g					
1h Depletable assets	1h					
1i Supplies and other	1i	1000000		10000	10000	
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	1000000	10000		10000	
1n Total Montana average property (Add lines 1a through 1m above)	1n		80000	20000	100000	
1o Total Everywhere average property (Enter in each column the total of lines 1a through 1m in the Everywhere column.)	1o	9500000	9500000	9500000		
1p Separate entity Property Factor (Divide line 1n by line 1o and multiply the result by 100.)	1p		0.8421 %	0.2105 %		
1q Total Property Factor (Add columns on line 1p.)	1q					1.0526 %
2 Payroll Factor						
2a Compensation of officers	2a	100000				
2b Salaries and wages	2b	200000		5000	5000	
Payroll included in:						
2c Costs of goods sold	2c	200000				
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		0	5000	5000	
2i Total Everywhere payroll (Enter in each column the total of lines 2a through 2g in the Everywhere column.)	2i	500000	500000	500000		
2j Separate entity Payroll Factor (Divide line 2h by line 2i and multiply the result by 100.)	2j		0.0000 %	1.0000 %		
2k Total Payroll Factor (Add columns on line 2j.)	2k					1.0000 %

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

**2024 Montana Form CIT Schedule K-Combined –
Separate Corporation Calculations (Continued)**

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 3

		A Everywhere Activity*	Montana Separate Corporation Activity		B Grand Total of Montana Columns*	C Factor
			Company A	Company B		
3 Receipts Factor			1 1 0 0 0 0 1 1	1 1 0 0 0 0 1 2		
3a Gross receipts, less returns and allowances	3a	10000000				
3b Receipts delivered or shipped to Montana purchasers:						
(1) Shipped from outside Montana	3b (1)		1100000		1100000	
(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		1100000	500000	1600000	
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		7.5862 %	3.4483 %		
3n Total Receipts Factor (Add columns from line (3m).)	3n				11.0345 %	
4 Double Weighted Receipts Factors						
4a Enter the amount reported on line 3m	4a		7.5862 %	3.4483 %		
4b Total Receipts for Double Weighted Calculation (Add columns from line (4a).)	4b				11.0345 %	
5 Sum of the Factors						
Add lines (1p), (2j), (3m), and (4a) for each corporation	5		16.0145 %	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		4.0036 %	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				6.0304 %	

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

**2024 Montana Form CIT Schedule K-Combined –
Separate Corporation Calculations (Continued)**

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 3

		Montana Separate Corporation Activity		B Grand Total of Montana Columns*
		Company A	Company B	
7 Montana Taxable Income		1 1 0 0 0 0 0 1 1	1 1 0 0 0 0 0 1 2	
7a Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.)	7a	527260	527260	
7b Income apportioned to Montana (In each column, multiply line (6a) on page 11 by line (7a).)	7b	21109	10687	
7c Total income apportioned to Montana. (Add columns on line (7b). Enter this amount on line 5, page 3 of the CIT.)	7c			31796
7d Income directly allocated to Montana	7d	-426	0	
7e Total income directly allocated to Montana. (Add columns on line (7d). Enter this amount on line 6, page 3 of the CIT.)	7e			-426
7f Montana taxable income before net operating loss (In each column, add lines (7b) and (7d).)	7f	20683	10687	
7g Total Montana taxable income. (Add columns on line (7f). Enter this amount on line 7, page 3 of the CIT.)	7g			31370
7h Montana net operating loss (NOL) carryover on a separate entity basis	7h	9000	6000	
7i Total NOL carryover (Add columns on line (7h). Enter this amount on line 8, page 3 of the CIT.)	7i			15000
7j Montana taxable income (Subtract line (7h) from line (7f) and enter result.)	7j	11683	4687	
7k Total Montana Taxable Income (Add all columns on line (7j). Enter this amount on line 9, page 3 of the CIT.)	7k			16370
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	818	328	
7m Total Montana tax liability (Add all columns on line (7l). Enter this amount on line 10, page 3 of the CIT.)	7m			1146
7n Montana credits on a separate entity basis (Attach applicable form(s).)	7n	0	0	
7o Total Montana Credits. (Add columns on line (7n).) Enter this amount on line 26, Schedule C	7o			0

*These totals must be reported on lines 5 through 10 on page 3 of the CIT.



2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction

2024v1
5/2024

Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 3**

		Montana Separate Corporation NOL Application			
		Company A		Company B	
1	Corporation name				
2	Corporation's Federal Tax Identification Number (FEIN)	1 1 0 0 0 0 1 1		1 1 0 0 0 0 1 2	
3	Date of merger/consolidation (See instructions)				
		A	B	A	B
4	2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		20683.00		10687.00
Carryforward deductions					
5	Taxable period of NOL	1 2 3 1 2 0 1 7			
5a	Total NOL for taxable period	5a	-6500.00		-9500.00
5b	NOL applied to periods other than to 2024	5b	6500.00		9500.00
5c	NOL carryforward to 2024	5c	0.00	0.00	0.00
5d	NOL expired due to 7-year carryforward	5d	0.00		0.00
5e	NOL available for carryforward	5e	0.00		0.00
6	Taxable period of NOL	1 2 3 1 2 0 1 8			
6a	Total NOL for taxable period	6a	0.00		0.00
6b	NOL applied to periods other than to 2024	6b	0.00		0.00
6c	NOL carryforward to 2024	6c	0.00	0.00	0.00
6d	NOL available for carryforward	6d	0.00		0.00
7	Taxable period of NOL	1 2 3 1 2 0 1 9			
7a	Total NOL for taxable period	7a	-10000.00		-7000.00
7b	NOL applied to periods other than to 2024	7b	3500.00		3000.00
7c	NOL carryforward to 2024	7c	6500.00	6500.00	4000.00
7d	NOL available for carryforward	7d	0.00		0.00
8	Taxable period of NOL	1 2 3 1 2 0 2 0			
8a	Total NOL for taxable period	8a	0.00		0.00
8b	NOL applied to periods other than to 2024	8b	0.00		0.00
8c	NOL carryforward to 2024	8c	0.00	0.00	0.00
8d	NOL available for carryforward	8d	0.00		0.00
9	Taxable period of NOL	1 2 3 1 2 0 2 1			
9a	Total NOL for taxable period	9a	-1000.00		-750.00
9b	NOL applied to periods other than to 2024	9b	0.00		0.00
9c	NOL carryforward to 2024	9c	1000.00	1000.00	750.00
9d	NOL available for carryforward	9d	0.00		0.00
10	Taxable period of NOL	1 2 3 1 2 0 2 2			
10a	Total NOL for taxable period	10a	-1450.00		-1250.00
10b	NOL applied to periods other than to 2024	10b	0.00		0.00
10c	NOL carryforward to 2024	10c	1450.00	1450.00	1250.00
10d	NOL available for carryforward	10d	0.00		0.00
11	Taxable period of NOL	1 2 3 1 2 0 2 3			
11a	Total NOL for taxable period	11a	-50.00		0.00
11b	NOL applied to periods other than to 2024	11b	0.00		0.00
11c	NOL carryforward to 2024	11c	50.00	50.00	0.00
11d	NOL available for carryforward	11d	0.00		0.00
12	Total separate corporation NOL carryforward to 2024.				
	Add column B lines 5 through 11	12		9000.00	6000.00

2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction (Continued)



Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 3**

Enter corporate information from previous page.

Corporation name
Corporation's Federal Tax Identification Number (FEIN)

Montana Separate Corporation NOL Application

Company A	Company B
1 1 0 0 0 0 1 1	1 1 0 0 0 0 1 2

A	B	A	B
---	---	---	---

2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		20683.00		10687.00
--	--	----------	--	----------

AMENDED RETURNS - carryback deductions

13	Taxable period of NOL					
13a	Total NOL for taxable period	13a				
13b	NOL applied to periods other than to 2024	13b				
13c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	13c				
13d	Net NOL for taxable period	13d				
14	Taxable period of NOL					
14a	Total NOL for taxable period	14a				
14b	NOL applied to periods other than to 2024	14b				
14c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	14c				
14d	Net NOL for taxable period	14d				
15	Taxable period of NOL					
15a	Total NOL for taxable period	15a				
15b	NOL applied to periods other than to 2024	15b				
15c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	15c				
15d	Net NOL for taxable period	15d				
16	Total separate corporation NOL carryback to 2024	16				
17	Total separate corporation NOL carryforward to 2024 from previous page, line 12.	17		9000.00		6000.00
18	Total separate corporation NOL deduction for 2024 (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		9000.00		6000.00



2024 Montana Form CIT Schedule WE – Water’s Edge Schedule

2024v1
5/2024

Name **Anytime Anywhere Personnel** FEIN **1100000003**

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

1 Enter the positive federal line 30 income of your 80/20 companies. (See instructions)	1	10068 00
2 Enter your consolidated 1120 positive federal line 30 income. (See instructions)	2	450000 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	0 2 2 4
4 Enter the tax liability, after tax credits, which you reported on your consolidated 1120	4	25000 00
5 Multiply line 3 by line 4. This is the federal tax liability associated with your 80/20 companies.	5	560 00
6 Enter the section 78 gross-up received by your 80/20 companies (include schedule)	6	0 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	9508 00
8 Enter the after-tax net income of all unconsolidated 80/20 companies	8	0 00
9 Add lines 7 and 8; enter the result. This is your total after-tax net income.	9	9508 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	1902 00

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

A Name	B FEIN	C Income/Loss Reported on Line 28	D Income/Loss Reported on Line 30	E Dividends Received
Company C	110000013	10068 00	10068 00	0 00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
Totals		10068 00	10068 00	0 00

Test #3 (complete if you Do Not support Schedule K Combined or Schedule WE)

FEIN: 11-0000009
Name: Anywhere Anytime Personnel
Address: 4583 Mountie Ave.
Calgary, AB T1Y 3A4
Name Control: ANYW

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 'No' box
- 3. Check 'No' box
- 4. Not Applicable – no boxes checked
- 5. 1 Entity
- 6. Check 'No' box
- 7a. Not Applicable
- 7b. Not Applicable

Part II – Amended Return Only. Mark all that apply
Check boxes 'a' and 'd'

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

- a. Personnel Services
- b. Check 'No' box
- c. Check 'No' box
- d. Check 'No' box
- e. Check 'Yes' box December 31, 2019 expires December 31, 2025
- f. Check 'Yes' box December 31, 2022
- g. Check 'No' box
- h. Check 'No' box
- i. Check 'No' box
- j. Check 'No' box
- k. Check 'No' box
- l. Check 'Yes' box Anytime Personnel Ltd 100%
- m. Check 'No' box
- n. Check 'No' box
- o. Check 'No' box

Part IV – Reporting of Special Transactions

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





TEST:3 110000009

2024 Montana Corporate Income Tax Return

Clear Form

Form CIT
2024v1
5/2024

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

For calendar year 2024 or tax year beginning 11/01/2023 and ending 10/31/2024

Name			FEIN	1 1 0 0 0 0 0 0 9
Anytime Anywhere Personnel			Federal Business Code/NAICS	5 6 1 3 1 1
Mailing Address			State Incorporated in	T X
4583 Mountie Ave			on	0 2 0 7 1 9 8 4
City	State	ZIP Code	Date Qualified in Montana	0 1 0 1 1 9 9 6
Calgary	CA	T1Y3A4	MT Secretary of State ID	F 9 5 7 4 8 4

Mark all that apply:

- Initial Return
- Amended Return – Filers need to complete the entire form using the corrected amounts.
- Final Return
- Paper-Filed Return – Enter Total Gross Receipts: 00
- Refund Return

Part I - Filing Method

- 1 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.
- 2 Are you a member (parent or subsidiary) of a consolidated group for federal purposes? 2 Yes No
- 3 Are you filing a combined return for Montana purposes? 3 Yes No
- 4 If you answered Yes to questions 2 or 3 above, mark one of the following filing methods and include Schedule M:

<input type="checkbox"/> a Separate Company	<input type="checkbox"/> d Domestic Combination
<input type="checkbox"/> b Separate Accounting	<input type="checkbox"/> e Limited Combination (Attach statement)
<input type="checkbox"/> c Worldwide Combination	<input type="checkbox"/> f Water's Edge

(You must have a valid election and Schedule WE must be included.)
- 5 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? 1
- 6 Are all members of the unitary group 100% Montana corporations? 6 Yes No
- 7 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 as 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. []
(Schedule NOL must be included.)
- 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)

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



24EP0101

Part III - General Questions (continued)

- c Is this your corporation's final Montana tax return? c 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 you have not filed with the Montana Department of Revenue? d 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? e 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 12/31/25
- f Have you filed an amended federal tax return for any of the last five taxable periods? f Yes No
If Yes, for which years have you filed amended Montana returns? December 31, 2022
- 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 g 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? h 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? i 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? j 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? k 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.? l Yes No
If Yes, enter name Anytime Personnel Ltd and % of ownership 100
- 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? m 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? n 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. o Yes No

Part IV - Reporting of Special Transactions

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

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. a 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. b Yes No
Schedule UTP is used to disclose uncertain tax positions.



24EP0201

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	450000	00
2 Additions				
2a	State, local, foreign and franchise taxes based on income. Include breakdown of your Form 1120, line 17	2a	85000	00
2b	Federal tax-exempt interest	2b		00
2c	Contributions used to compute qualified endowment credit	2c		00
2d	Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers (attach schedule)	2d		00
2e	Income/loss of unitary corporations not included in federal consolidated return (attach schedule)	2e		00
2f	Deemed dividends – Water’s Edge filers only (include Schedule WE)	2f		00
2g	Federal capital loss carry-over utilized on federal return. Include Schedule D	2g		00
2h	All other additions. Include a detailed breakdown	2h		00
	Add lines 2a through 2h and enter the result. This is the total of your additions.	2	85000	00
3 Reductions				
3a	IRC Section 243 dividend received deduction	3a		00
3b	Nonapportionable income (include a detailed breakdown)	3b	-426	00
3c	Montana recycling deduction (include Form RCYL)	3c		00
3d	Income/loss of nonunitary corporations included in federal consolidated return (attach schedule)	3d		00
3e	Income/loss of 80/20 companies – Water’s Edge filers only (attach schedule)	3e		00
3f	Capital loss incurred in current year. Include federal Schedule D	3f		00
3g	All other reductions. Include a detailed breakdown	3g		00
	Add lines 3a through 3g and enter the result. This is the total of your reductions.	3	-426	00
4	Add lines 1 and 2, then subtract line 3 and enter the result. This is your adjusted taxable income.	4	535426	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="5.6745"/> % from Schedule K, line 6)	5	30383	00
6	Enter the income that you allocated directly to Montana. Include a detailed breakdown	6	-426	00
7	Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)	7	29957	00
	If line 7 is a loss, do you wish to forgo the net operating loss carry-back provision? <input type="checkbox"/> Yes <input checked="" 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	15000	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	14957	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	1010	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) 444-8900, or Montana Relay at 711 for the hearing impaired.



24EP0301

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

11	Your Montana tax liability from line 10	11	1006	00
12 Payments				
12a	2023 overpayment	12a	00	00
12b	Tentative payment	12b	500	00
12c	Quarterly estimated tax payments	12c	00	00
12d	Montana mineral royalty tax withheld. Include Form(s) 1099	12d	00	00
12e	Montana tax withheld from pass-through entities. Include MT Schedule(s) K-1	12e	00	00
12f	All other payments. Describe	12f	00	00
12g	Previously issued refunds. (Do not include any overpayments to 2025.)	12g	200	00
	Add lines 12a through 12f and subtract line 12g; enter the result. This is the total of your payments.	12	300	00
13	Enter total credits (from Schedule C)	13		00
14	Add lines 12 and 13, then subtract from line 11 and enter result. This is your tax due or overpayment.	14	706	00
15	Enter the amount of overpayment that you want to be applied to your 2025 estimated tax	15		00
16	Add lines 14 and 15; enter the result. This is your net tax due or overpayment.	16	706	00
17	Enter interest on all the tax paid after the due date (See instructions)	17		00
18	Enter estimated tax underpayment interest. Include Form CIT-UT	18		00
	<input type="checkbox"/> 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		00
19b	Enter your late payment penalty (See instructions)	19b		00
	Add lines 19a and 19b; enter the result. This is your total penalty.	19		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	706	00
	Visit our website at MTRevenue.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		00

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

- 1 Routing Number
- 2 Account Number Checking Savings
- 3 Mark this box if this refund is going to an account that is located outside of the United States or its territories.

REQUIRED – Signature, Paid Preparer, and Third-Party Designee

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.

Officer

Signature _____ Date Signed _____

Printed Name _____ Phone _____

Tax Preparer

Signature _____ Date Signed _____

Print Name _____ Phone _____

Mark this box if you allow the DOR to discuss this tax return with your tax preparer. PTIN _____

Tax Preparation Firm

Firm Name _____ Firm's FEIN _____

Mailing Address _____

City _____ State _____ ZIP _____



24EP0401



2024 Montana Form CIT Schedule K – Apportionment Factors for Multi-State Taxpayers

2024v1
5/2024

Name Anytime Anywhere Personnel		FEIN 1 1 0 0 0 0 0 0 9	
Enter dollar values in columns A and B. Enter percentages in column C. For combined filers, also complete Schedule-K Combined (See instructions)			
		A	B
		Everywhere	Montana.
		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	7000 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 1.0526 %
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	500000 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 1.0000 %
3 Gross Receipts Factor: Montana Sources Sales on Market Basis			
3a Gross receipts, less returns and allowances	3a	00	
3b Receipts delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana		3b (1)	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	00	00
Total Receipts Value - add lines 3a through 3j		15500000 00	1600000 00
Divide the total in column B by the total in column A. Multiply that result by 100. This is your receipts factor.			3 10.3226 %
4 Enter the amount reported on line 3.			4 10.3226 %
5 Add the percentages on lines 1, 2, 3, and 4 in column C. This is the sum of your factors.			5 22.6978 %
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 on Form CIT, page 3, line 5. This is your apportionment factor.			6 5.6745 %



24EP0501



2024 Montana Form CIT Schedule M – Affiliated Entities

2024v1
5/2024

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 9

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	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



24EP0601



2024 Montana Form CIT Schedule C – Tax Credits

2024v1
5/2024

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 0 9

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 <input type="text"/> C G R						
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		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
13 Innovative Educational Program Credit	13	00		00		00
Credit Confirmation Code <input type="text"/>						
14 Student Scholarship Organization Credit	14	00		00		00
Credit Confirmation Code <input type="text"/>						
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 <input type="text"/>						
18 Jobs Growth Incentive Credit. Include Form JGI	18	00		00		00
Credit Certificate Number <input type="text"/>						
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).



24EP0901



2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations

2024v1
5/2024

Name Anytime Anywhere Personnel FEIN 1 1 0 0 0 0 0 9

		A		Montana Separate Corporation		B	C
		Everywhere	Activity*	Anytime	Anywl		
				Activity		of Montana	
				Corporation Name		Columns*	
				FEIN			
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 Payroll included in:	2b						
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.

**2024 Montana Form CIT Schedule K-Combined –
Separate Corporation Calculations (Continued)**

Name Anytime Anywhere Personnel		FEIN 1 1 0 0 0 0 0 9					
		A Everywhere Activity*		Montana Separate Corporation Activity		B Grand Total of Montana Columns*	C Factor
		Anytime	Anywl	Separate Corp	FEIN		
3 Receipts Factor		1 1 0 0 0 0 0 9		FEIN			
3a	Gross receipts, less returns and allowances	3a					
3b	Receipts delivered or shipped to Montana purchasers:	3b (1)					
	(1) Shipped from outside Montana	3b (2)					
	(2) Shipped from within Montana	3c (1)					
3c	Receipts shipped from Montana to:	3c (2)					
	(1) United States government	3d					
	(2) Purchasers in a state where the taxpayer is not taxable	3e					
3d	Receipts other than receipts of tangible personal property (i.e., service income)	3e					
3e	Net gains reported on federal Schedule D and federal Form 4797	3f					
3f	Other gross receipts (rents, royalties, interest, etc.)	3g					
3g	Receipts of foreign subs included in combined group	3h					
3h	Receipts of unconsolidated subsidiaries included in combined group	3i					
3i	Receipts (pro-rata share) of pass-through entities included in combined group	3j					
3j	Less: All intercompany transactions	3k					
3k	Total Montana receipts (Add lines (3a) through (3j).)	3l					
3l	Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)	3m					
3m	Separate entity Receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.)	3n					
3n	Total Receipts Factor (Add columns from line (3m).)	4a					
4 Double Weighted Receipts Factors		4a					
4a	Enter the amount reported on line 3m	4b					
4b	Total Receipts for Double Weighted Calculation (Add columns from line (4a).)	5					
5 Sum of the Factors		5					
Add lines (1p), (2j), (3m), and (4a) for each corporation		6a					
6 Apportionment Factor		6a					
6a	Separate entity Apportionment Factor (Divide line 5 by the number of factors that can be included in the calculation. See instructions.)	6b					
6b	Total Apportionment Factor (Add columns on line (6a) and enter here. This should equal page 5, line 6 of the Schedule K.)	6b					

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

**2024 Montana Form CIT Schedule K-Combined –
Separate Corporation Calculations (Continued)**

Name Anytime Anywhere Personnel		FEIN 1 1 0 0 0 0 0 9					
		Montana Separate Corporation Activity		B Grand Total of Montana Columns*			
		Anytime	Anywl	Separate Corp	FEIN		
7 Montana Taxable Income		1 1 0 0 0 0 0 9		FEIN			
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					

*These totals must be reported on lines 5 through 10 on page 3 of the CIT.



2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction

2024v1
5/2024

Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 9**

		Montana Separate Corporation NOL Application			
		Anytime Anywhere Person		Corporation Name	
		1 1 0 0 0 0 0 9		FEIN	
		MMDDYYYY		MMDDYYYY	
		A	B	A	B
1	Corporation name				
2	Corporation's Federal Tax Identification Number (FEIN)				
3	Date of merger/consolidation (See instructions)				
4	2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		29957.00		
Carryforward deductions					
5	Taxable period of NOL	1	2	3	1 2 0 1 7
5a	Total NOL for taxable period	5a	-5000.00		
5b	NOL applied to periods other than to 2024	5b	5000.00		
5c	NOL carryforward to 2024	5c	0.00	0.00	
5d	NOL expired due to 7-year carryforward	5d	0.00		
5e	NOL available for carryforward	5e	0.00		
6	Taxable period of NOL	1	2	3	1 2 0 1 8
6a	Total NOL for taxable period	6a	0.00		
6b	NOL applied to periods other than to 2024	6b	0.00		
6c	NOL carryforward to 2024	6c	0.00	0.00	
6d	NOL available for carryforward	6d	0.00		
7	Taxable period of NOL	1	2	3	1 2 0 1 9
7a	Total NOL for taxable period	7a	-10000.00		
7b	NOL applied to periods other than to 2024	7b	3500.00		
7c	NOL carryforward to 2024	7c	6500.00	6500.00	
7d	NOL available for carryforward	7d	0.00		
8	Taxable period of NOL	1	2	3	1 2 0 2 0
8a	Total NOL for taxable period	8a	0.00		
8b	NOL applied to periods other than to 2024	8b	0.00		
8c	NOL carryforward to 2024	8c	0.00		
8d	NOL available for carryforward	8d	0.00		
9	Taxable period of NOL	1	2	3	1 2 0 2 1
9a	Total NOL for taxable period	9a	-4000.00		
9b	NOL applied to periods other than to 2024	9b	0.00		
9c	NOL carryforward to 2024	9c	4000.00	4000.00	
9d	NOL available for carryforward	9d	0.00		
10	Taxable period of NOL	1	2	3	1 2 0 2 2
10a	Total NOL for taxable period	10a	-2000.00		
10b	NOL applied to periods other than to 2024	10b	0.00		
10c	NOL carryforward to 2024	10c	2000.00	2000.00	
10d	NOL available for carryforward	10d	0.00		
11	Taxable period of NOL	1	2	3	1 2 0 2 3
11a	Total NOL for taxable period	11a	-2500.00		
11b	NOL applied to periods other than to 2024	11b	0.00		
11c	NOL carryforward to 2024	11c	2500.00	2500.00	
11d	NOL available for carryforward	11d	0.00		
12	Total separate corporation NOL carryforward to 2024. Add column B lines 5 through 11	12		15000.00	

2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction (Continued)

Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 0 9**

Enter corporate information from previous page.

Corporation name
Corporation's Federal Tax Identification Number (FEIN)

Montana Separate Corporation NOL Application			
Anytime Anywhere Person		Corporation Name	
110000009		FEIN	
	A	B	
2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined)		29957.00	

AMENDED RETURNS - carryback deductions

13	Taxable period of NOL		
13a	Total NOL for taxable period	13a	
13b	NOL applied to periods other than to 2024	13b	
13c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	13c	
13d	Net NOL for taxable period	13d	
14	Taxable period of NOL		
14a	Total NOL for taxable period	14a	
14b	NOL applied to periods other than to 2024	14b	
14c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	14c	
14d	Net NOL for taxable period	14d	
15	Taxable period of NOL		
15a	Total NOL for taxable period	15a	
15b	NOL applied to periods other than to 2024	15b	
15c	NOL carryback to 2024 (Total carryback for all entities limited to \$500,000)	15c	
15d	Net NOL for taxable period	15d	
16	Total separate corporation NOL carryback to 2024	16	
17	Total separate corporation NOL carryforward to 2024 from previous page, line 12.	17	15000.00
18	Total separate corporation NOL deduction for 2024 (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	15000.00



2024 Montana Form CIT Schedule WE – Water's Edge Schedule

2024v1
5/2024

Name **Anytime Anywhere Personnel** FEIN **1 1 0 0 0 0 0 0 9**

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:

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

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

A Name	B FEIN	C Income/Loss Reported on Line 28	D Income/Loss Reported on Line 30	E Dividends Received
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
		00	00	00
Totals		00	00	00

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.

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

- a. General Contracting
- b. Check 'No' 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 'No' box
- 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
2c
2g
2
4
7
9
10
11
12a
12
13
(14)
(16)
20b
Schedule C - populate columns A – C for one at least one credit lines 1-18)
Schedule C – line 19 Columns A - C
Schedule C – line 26 Columns A - C



CIT
Change Log

10/31/2024 - v1.2 - Test 3 - First page of the return. Update the date State Incorporated on from 02/07/1918
to 02/07/1984

11/04/2024 - v1.3 - Test 1 - Federal Business Code/NAICS updated

