



MeF ATS Testing Instructions and Scenario Criteria

Corporate Income Tax

2024

November 5, 2024

V1.4



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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? 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 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.



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 | 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 <input type="text" value="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 | 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 | 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 3

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

Table with 3 columns: Line number, Description, and Amount. Rows include: 11 Your Montana tax liability from line 10 (1146.00), 12 Payments (Total 300.00), 13 Enter total credits (0.00), 14 Add lines 12 and 13, then subtract from line 11 and enter result. This is your tax due or overpayment. (846.00), 15 Enter the amount of overpayment that you want to be applied to your 2025 estimated tax (0.00), 16 Add lines 14 and 15; enter the result. This is your net tax due or overpayment. (846.00), 17 Enter interest on all the tax paid after the due date (0.00), 18 Enter estimated tax underpayment interest. Include Form CIT-UT (0.00), 19a Enter your late filing penalty (0.00), 19b Enter your late payment penalty (0.00), 20a If the result is positive, enter the amount due here. This is your total amount due. (846.00), 20b If the result is negative, enter the refund due here. This is your total refund. (0.00)

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, and PTIN.



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 |
|--|---------|-----------------|-----------|------------|----------------|----------------|---|---|--------|---|---|---|----------|
| | | | | 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 | | | | | | | | | | |
| 1d Equipment | 1d | 6000000 | 00 | | 70000 | 00 | | | | | | | |
| 1e Furniture and fixtures | 1e | | 00 | | | | | | | | | | |
| 1f Leases and leased property | 1f | 1000000 | 00 | | | | | | | | | | |
| 1g Inventories | 1g | | 00 | | | | | | | | | | |
| 1h Depletable assets | 1h | | 00 | | | | | | | | | | |
| 1i Supplies and other | 1i | 1000000 | 00 | | 10000 | 00 | | | | | | | |
| 1j Property of foreign subs included in combined group | 1j | | 00 | | | | | | | | | | |
| 1k Property of unconsolidated subs included in combined group | 1k | | 00 | | | | | | | | | | |
| 1l Property (pro-rata share) of pass-throughs included in group | 1l | | 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 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 | | | | |
| 13b | NOL applied to periods other than to 2024 | | | | |
| 13c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 13d | Net NOL for taxable period | | | | |
| 14 | Taxable period of NOL | | | | |
| 14a | Total NOL for taxable period | | | | |
| 14b | NOL applied to periods other than to 2024 | | | | |
| 14c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 14d | Net NOL for taxable period | | | | |
| 15 | Taxable period of NOL | | | | |
| 15a | Total NOL for taxable period | | | | |
| 15b | NOL applied to periods other than to 2024 | | | | |
| 15c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 15d | Net NOL for taxable period | | | | |
| 16 | Total separate corporation NOL carryback to 2024 | | | | |
| 17 | Total separate corporation NOL carryforward to 2024 from previous page, line 12. | | 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) | | 9000.00 | | 6000.00 |

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 and ending

| | | | | |
|---|---------------------------------|-------------------------------------|-----------------------------|--|
| Name | | | FEIN | <input type="text" value="110000009"/> |
| <input type="text" value="Anytime Anywhere Personnel"/> | | | Federal Business Code/NAICS | <input type="text" value="561311"/> |
| Mailing Address | | | State Incorporated in | <input type="text" value="TX"/> |
| <input type="text" value="4583 Mountie Ave"/> | | | on | <input type="text" value="02071984"/> |
| City | State | ZIP Code | Date Qualified in Montana | <input type="text" value="01011996"/> |
| <input type="text" value="Calgary"/> | <input type="text" value="CA"/> | <input type="text" value="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
- Paper-Filed Return – Enter Total Gross Receipts:
- 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 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?
- 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
 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).
- 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? 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)

Table with 3 columns: Description, Line Number, and Amount. Rows include: 11 Your Montana tax liability from line 10 (11, 1010.00); 12 Payments (12a-12g); 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, 710.00); 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, 710.00); 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); 19 Penalty (19a-19b); 20a If the result is positive, enter the amount due here. This is your total amount due. (20a, 710.00); 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 x [] 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 | 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 | | 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 | 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 | 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 | 1.0000 | | | | | % |
| 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) | 1000000 | | | | | 00 |
| (2) Shipped from within Montana | | | | 3b (2) | 00 | | | | | 00 |
| 3c Receipts shipped from Montana to: | | | | | | | | | | |
| (1) United States government | | | | 3c (1) | 00 | | | | | 00 |
| (2) Purchasers in a state where the taxpayer is not taxable | | | | 3c (2) | 00 | | | | | 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 | | | | | 00 |
| 3h Receipts of unconsolidated subs included in combined group | 3h | | 00 | | 00 | | | | | 00 |
| 3i Receipts (pro-rata share) of pass-throughs included in group | 3i | | 00 | | 00 | | | | | 00 |
| 3j Less: All intercompany transactions | 3j | | 00 | | 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 | |
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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 Eamed | 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 | | |
| 1 Property Factor (Enter average values for real and tangible personal property) | | | | 110000009 | FEIN | | |
| 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 | Montana Separate Corporation Activity | B | C |
| | | Everywhere Activity* | Anytime Anywl | Grand Total of Montana Columns* | Factor |
| 3 Receipts Factor | | | 1 1 0 0 0 0 0 9 | | |
| 3a | Gross receipts, less returns and allowances | 3a | | | |
| 3b | Receipts delivered or shipped to Montana purchasers: | | | | |
| | (1) Shipped from outside Montana | 3b (1) | | | |
| | (2) Shipped from within Montana | 3b (2) | | | |
| 3c | Receipts shipped from Montana to: | | | | |
| | (1) United States government | 3c (1) | | | |
| | (2) Purchasers in a state where the taxpayer is not taxable | 3c (2) | | | |
| 3d | Receipts other than receipts of tangible personal property (i.e., service income) | 3d | | | |
| 3e | Net gains reported on federal Schedule D and federal Form 4797 | 3e | | | |
| 3f | Other gross receipts (rents, royalties, interest, etc.) | 3f | | | |
| 3g | Receipts of foreign subs included in combined group | 3g | | | |
| 3h | Receipts of unconsolidated subsidiaries included in combined group | 3h | | | |
| 3i | Receipts (pro-rata share) of pass-through entities included in combined group | 3i | | | |
| 3j | Less: All intercompany transactions | 3j | | | |
| 3k | Total Montana receipts (Add lines (3a) through (3j).) | 3k | | | |
| 3l | Total Everywhere receipts (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.) | 3l | | | |
| 3m | Separate entity Receipts Factor (Divide line (3k) by line (3l) and multiply the result by 100.) | 3m | | | |
| 3n | Total Receipts Factor (Add columns from line (3m).) | 3n | | | |
| 4 Double Weighted Receipts Factors | | | | | |
| 4a | Enter the amount reported on line 3m | 4a | | | |
| 4b | Total Receipts for Double Weighted Calculation (Add columns from line (4a).) | 4b | | | |
| 5 Sum of the Factors | | | | | |
| | Add lines (1p), (2j), (3m), and (4a) for each corporation | 5 | | | |
| 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 | | | |
| 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 | |
| | | Anytime Anywl | Grand Total of Montana Columns* | |
| 7 Montana Taxable Income | | 1 1 0 0 0 0 0 9 | | |
| 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 0 9

| | | Montana Separate Corporation NOL Application | | | |
|--------------------------------|--|--|-----------|------------------|---|
| | | Anytime Anywhere Person | | Corporation Name | |
| | | 1 1 0 0 0 0 0 0 9 | | FEIN | |
| | | MMDDYYYY | | MMDDYYYY | |
| | | A | B | A | B |
| 1 | Corporation name | Anytime Anywhere Person | | | |
| 2 | Corporation's Federal Tax Identification Number (FEIN) | 1 1 0 0 0 0 0 0 9 | | | |
| 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 | 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 | | | | |
| 13b | NOL applied to periods other than to 2024 | | | | |
| 13c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 13d | Net NOL for taxable period | | | | |
| 14 | Taxable period of NOL | | | | |
| 14a | Total NOL for taxable period | | | | |
| 14b | NOL applied to periods other than to 2024 | | | | |
| 14c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 14d | Net NOL for taxable period | | | | |
| 15 | Taxable period of NOL | | | | |
| 15a | Total NOL for taxable period | | | | |
| 15b | NOL applied to periods other than to 2024 | | | | |
| 15c | NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) | | | | |
| 15d | Net NOL for taxable period | | | | |
| 16 | Total separate corporation NOL carryback to 2024 | | | | |
| 17 | Total separate corporation NOL carryforward to 2024 from previous page, line 12. | | 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) | | 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 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

11/05/2024 - v1.4 - Test 3 110000009 - Montana taxable income. Schedule K. NOL deduction

