

# MeF ATS Testing Instructions and Scenario Criteria

Pass-Through Entity Tax 2025

November 21, 2025

V1.1



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#### Introduction

The following pages include 3 ATS test scenarios and a list of the line items to be completed for each test scenario of the PTE. The ATS test cases consist of a PDF copy of a Montana Pass-through Entity Tax return (Form PTE) including various schedules and Montana K-1s. The data submitted for the indicated lines will be determined by the developer, except where specifically noted. Certain fields will not be provided on the test cases - indicated by a highlight - and a calculated value must be provided via your software. Please don't enter any values on blank lines that have not been highlighted. If your software does not support both Partnership and S corporation filings, please prepare all three tests for whichever entity type you support (as outlined in your LOI).

The 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 PTE testing must be received by end of day <u>December 16, 2025</u> and the testing completed by end of day <u>January 15, 2026</u>.

### 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 (PTE Montana Pass-Through Entity Return)
- 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 required information, your submission will be reviewed. Reviews can be expected to be completed within 5 - 7 business days.

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 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 Cases**

- Each test scenario will include a completed copy of each test case return. Fields that are indicated by a highlighted box are left blank. We intend for you to provide the calculated result for these fields.
- The highlighted fields have a single correct value.
- A synopsis is included at the beginning of each test case which provides the required forms, attachments, and schedules.
- The Test Case values are the minimum amount of information expected. You can test any additional scenarios or values in your systems, but Test Cases with values that are different than the required values or with values in fields that are not highlighted will not be reviewed.

#### Case 1: Form PTE (Partnership)

Test Partnership 1 is filing an initial 2025 calendar-year return on March 15, 2026. The Company operates only in Montana with 100% of its gross receipts earned within Montana (see business rules for 100% Montana checkbox). The company's total Montana source income is \$711,540 and consists of both apportionable and non-apportio nable income. The company has both composite tax and pass-through withholding owing, and the company has made 1 \$5000 payment. The company is receiving a pass-through Entity Tax (PTET) Credit of \$30,000 and a pass-through withholding credit of \$10,000.

The return ends in a refund position.

\*\*Any field in the following case that is highlighted in Orange requires a calculated value\*\*

#### Forms Required to be Provided by Vendors:

#### Montana:

- Apportionable Income Schedule
- Form PTE
- Flow-through Payment Schedule
- Schedule I
- Schedule IV
- Schedule VI
- Montana Adjustments Schedule
- Schedule MTSI
- Montana Schedules K-1

#### **Required Attachments:**

 Example PDF attachment (PDF stating "Attachment Example")

**Taxpayer Information:** Test Partnership 1 LLC

225 North Roberts Helena, MT 59601

FEIN: 20-111111 Date Formed: 01/01/2018
State Formed in: DE Federal Business Code/NAICS: 452319
MT Secretary of State ID: L5446082 Date registered in MT: 01/01/2020

Schedules DE Included: 0 Schedules K-1 Received: 2

Owners: 10 total owners consisting of 1 Resident Owners, 1 Nonresident Owners, and 8 Other Types of Owners of various types. Make note the pass-through withholding needing to be calculated indicated by the Orange highlighted fields are being decreased by the amount of Pass-through Entity Tax distributed. All Forms and attachments are required to be included in the PDF submission.

#### Federal:

- Form 1065
- Schedule K



# 2025 Montana Pass-Through Entity Tax Return Include a complete copy of all related federal forms and schedules. Partnership S corporation

Form PTE

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	For calendar year 2025 or tax ye	ar beginning 0 1 0	1 2 0 2 5	and ending	1 2 3 1	2 0 2 5
Mark all that apply:	Name					IN 201111111
Initial return	Test Partnership 1 LLC			Federal Business	Code/NAIC	CS 4 5 2 3 1 9
Final return	Mailing Address			MT Secretar	of State ID	)# L 5 4 4 6 0 8 2
Amended return	225 North Roberts			Date of Registration	on in Monta	na 0 1 0 1 2 0 2 0
Refund return	City	State ZIP Code + 4		State formed in	D E or	01012018
PTP	Helena	M T 5 9 6 0 1				
PTET						
Resident PTET	Enter Number of: Schedules K-1 Include	ded 10 No	nresident Owner	3 1	Schedules	s DE Included
_	Resident Own	ers 1 Other	Types of Owners	8	Schedules	K-1 Received 2
Mark this box	if your sales are protected under Pub		71			
	,					
Owners' Distrib	utive Share of Income Items (federa	I Schedule K)				
1 Ordinary business		•			1	500000 00
	ate income (loss) (include federal Form 8825)				2	00
	rental income (loss)	3a		0 (	)	
-	om other rental activities (include detailed statemer	nt) 3b		0.0	)	
3 Subtract line 3b fr	•		our other net re	ntal income or los	<b>3.</b> 3	00
4a Guaranteed	payments: services	4a		0	)	
	payments: capital	4b		155540 0	)	
4 Add lines 4a and			is your total au	aranteed payment		155540 00
5 Interest income		THIS	is your total go	aranteed payment	5	35000 00
6 Ordinary dividend	s				6	50000 00
7 Royalties					7	00
	pital gain (loss) (include federal Schedule D)				8	00
	oital gain (loss) (include federal Schedule D)				9	00
	gain (loss) (include federal Form 4797)				10	00
	ss) (include detailed statement)				11	16500 00
12 Add lines 1 through	, ,	Thie	is your total for	leral income or los		757040 00
	utive Share of Deduction Items – M					
	deduction (include federal Form 4562)	13a		0.0	-	
13b Contributions	,	13b		25000 0	)	
13c Investment in		13c		10000 0		
	e)(2) expenditures (include detailed statement)	13d		0.0		
•	tions (include detailed statement)	13e		5500 00		
	ough 13e and enter result.	Thi	s is vour total fe	ederal deductions.		40500 00
14 Subtract line 13 fr			-	from all sources.		716540 00
	s to the PTE's apportionable activities	•			15	37000 00
	otractions from the PTE's apportionable activities	16a		42000 0		
	here income (loss) from federal Schedules K-1	16b		222222 0		
•	here income (loss) from disregarded entities	16c		0.0		
•	portionable income (loss) from the PTE's own acti	vities 16d		0.0	)	
16 Add lines 16a thro		This is your deductions in	cluding nonap	ortionable income	<b>e.</b> 16	264222 00
17 Add lines 14 and	15, then subtract line 16	•	•		17	489318 00
	describes your business activity or enter your app	ortionment factor				
	ntana activity 0% Montana activity		ceipts factor x lin	e 17	18	489318 00
	na source income					
	MT Schedules K-1 issued to this entity)	19a		222222 0		
, ,	na source income from Schedules VII	19b		0.0		
	nable income allocated to Montana. (See instruction			0.0		
19 Add lines 19a thro	•	he total nonapportionable	income (loss) s	ourced to Montana	a. 19	222222 00
20 Add lines 18 and	-			ana source incom		711540 00



Name Test Partnership 1 LLC  Prepayments	FEIN 2	0 1 1 1 1 1 1 1
21 2025 payments Mark this box if you made estimated payments using the annu	alization method (see instructions) 21	5000 00
22 2024 overpayment applied to 2025	22	00
23 Add lines 21 and 22.	Total prepayments 23	5000 00
Pass-through Entity Tax, Composite Tax, and Pass-Through Withholdi	•	0.0
<ul> <li>24 Total taxable income subject to pass-through entity tax from all owners' MT Schedules K-1, Par</li> <li>25 Total pass-through entity tax from all owners' MT Schedules K-1, Part V, line 1</li> </ul>	,	00
26 Flow-Through Payments Schedule, Column A, line 12	25 26	00
	ough entity tax due or (overpayment). 27	-5000 00
28 Total composite tax from Schedule IV, Column H	28	9152 00
29 Flow-Through Payments Schedule, Column B, line 12	29	12100 00
	ough entity tax due or (overpayment). 30	-7948 00
31 Interest on underpayment of estimated tax (see instructions)	31	00
32 Total pass-through withholding from all owners' MT Schedules K-1, Part V, line 3a	32	12544 00
33 PTE's tax liability resulting from an adjustment to partnership income (see instructions)	33	00
34 Flow-Through Payments Schedule, Column C, line 12	34	16950 00
35 Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partn	ership liability due or (overpayment). 35	-4406 00
36 PTE information return late filing penalty	36	00
	TE taxes with interest and/or penalty. 37	-12354 00
Amended Return		
38 For amended returns only - previously issued refunds	38	00
39 For amended returns only - payments made with original return	39	00
40 Add lines 37 and 38, then subtract line 39.	40	-12354 00
Penalty and Interest	44	0.0
41 Late payment penalty 42 Interest	41 42	00
43 Add lines 40 through 42.	Total tax, penalties, and interest. 43	-12354 00
Amount Owed or Refund	Total tax, perialices, and interest. 40	12334 00
44 If line 43 is more than zero, enter the amount here.	This is the amount you owe. 44	00
45 If line 43 is less than zero, enter the amount here.	This is your overpayment. 45	12354 00
46 Enter the amount from line 45 that you want applied to your 2026 tax	46	00
47 Subtract line 46 from line 45.	This is your refund. 47	12354 00
Direct Deposit Very Defrand Co. 14 4 6 19 40 19 40		
Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions	5)	
1 Routing Number 2 Account Number	Charling Ca	
<ul> <li>Account Number</li> <li>Mark this box if this refund is going to an account that is located outside of the United St</li> </ul>		vings
REQUIRED – Signature, Paid Preparer, and Third-Party Designed		
Under penalties of false swearing, I declare that I have examined this return, including accompanying		of my knowledge and belief, it is
true, correct, and complete.	9	2
Officer		
Signature x	Date Sign	ed 0 3 1 5 2 0 2 6
Printed Name John Whit	Pho	ne 4 0 6 4 4 4 1 8 0 0
Tax Preparer		
Signature		ed 0 3 1 5 2 0 2 6
Print Name Doug Preparer		ne 4 0 6 4 4 4 1 8 0 0
Mark this box if you allow the DOR to discuss this tax return with your tax preparer.	PT	N 2 0 9 9 9 9 9 9 9
Tax Preparation Firm	E: 1 EE!A	
Fim Name Preparer CPAs	Firm's FEIN	2 0 1 2 1 2 1 2 1
Mailing Address 20 w 34th st	0 0 0 1	
City New York State N Y ZIP 1  Pass-Through Entity Tax Authorized Representative: Required		as instructions)
Name	Title	Telephone Number
Email		
LIIIGII		





### 2025 Montana Form PTE – Flow-Through Payments Schedule



Name Test Partnership 1 LLC

FEIN 2 0 1 1 1 1 1 1 1

Part I. Montana Schedules K-1 received by the pass-through entity reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax. Attach a statement with the same information if the PTE received more than four Montana Schedules K-1 reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax.

			Α	В	С
Entity Name FEIN		Mineral Royalty	Pass-Through	Pass-Through Entity	
			Withholding Received	Withholding Received	Tax Received
1	FT LLC	1 0 0 0 0 0 0 0 0	00	00	30000 00
2	PTW LLC	1 0 0 0 0 0 0 0 1	00	10000 00	0.0
3			00	00	0.0
4			00	00	0.0
		5 Totals	00	10000 00	30000 00

Part II. Flow-through payment allocations (See instruction	ns)	s) Schedules K-1 subject to:				
		Α		В		С
		Pass-Through Entity	Tax	Composite Tax		Other
1 Sum of profit and loss percentage of all MT Schedules K-1						
subject to applicable Column(s) A, B, and C	1	0.0000	%	30.2500 %	)	69.7500 %
2 Multiply total in Part I, Column A by percentage on line 1 for each Column	2		00	C	00	00
3 Mineral royalty withholding passed to owners	3					0.0
4 Enter Column A, line 2 and Column B, line 2.						
Subtract Column C, line 3 from Column C, line 2.						
Balance of mineral royalty withholding the PTE can claim as a credit.	4		00	C	0 0	00
5 Multiply total in Part I, Column B by percentage on line 1 for each Column	5		00	3025	0 0	6975 00
6 Pass-through withholding passed to owners	6					00
7 Enter Column A, line 5 and Column B, line 5.						
Subtract Column C, line 6 from Column C, line 5.						
Balance of pass-through withholding the PTE can claim as a credit.	7		00	3025	00	6975 00
8 If Column A, line 1 is greater than 0%, enter the total from Part I, Column C	8		00			
9 If Column A, line 1 is 0%, multiply the total in Part I, Column C						
by Columns B and C, line 1	9			9075	00	20925 00
10 Total pass-through entity tax passed to owners	10					10950 00
11 Enter Column B, line 9.						
Subtract Column C, line 10 from line 9.						
Credit balance for PTE not electing to pay PTET.	11			9075	00	9975 00
12 Add lines 4, 7, 8, and 11 in each Column.						
Total payments the PTE can claim as a credit.	12		00	12100	00	16950 00

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## 2025 Montana Form PTE Schedule I – Receipts Factor for Multistate Pass-Through Entities



Name Test Partnership 1 LLC FEIN 2 0 1 1 1 1 1 1 1

Part I. Receipts Factor		A Everywhere		B Montana
1a Total receipts, less returns and allowances	1a	O		Wortana
1b Receipts delivered or shipped to Montana purchasers from outside Montana			1b	00
1c Receipts delivered or shipped to Montana purchasers from within Montana			1c	00
1d Receipts shipped from Montana to the United States government			1d	00
1e Receipts shipped from Montana to purchasers in a state where the taxpayer is not taxable			1e	00
1f Gross receipts from services			1f	00
2 Taxable dividends	2	00		00
3 Interest income	3	00		00
4 Gross rents, leasing, or licensing of property	4	0.0		00
5 Royalties	5	0.0		00
6 Net gains reported on federal Schedule D and federal Form 4797	6	0.0		00
7 Other gross receipts	7	00		00
8 Add lines 1 through 7 in each column	8	00		00
9 Divide Column B, line 8 by Column A, line 8. Multiply the result by 100.				
Enter here and on page 1, line 18.		This is your receipts factor.	9	100.0000 %
Part II. General Receipts Questions				

Attach additional pages if necessary

		· · · · · · · · · · · · · · · · · · ·						
1	1 Describe the nature and location of your Montana business activities.							
	Pro	duces products to sell in a retail setting in Helena, MT.						
2a		Mark this box if you used a reasonable approximation method to assign receipts reported on Part I, line 1. Attach a statement. (See instructions)						
2b		Mark this box if you changed your reasonable approximation method from a prior year to assign receipts on this tax return. Attach a statement. (See instructions)						



### 2025 Montana Form PTE Apportionable Income Schedule



Name Test Partnership 1 LLC

FEIN 2 0 1 1 1 1 1 1 1

Use this schedule to segregate the PTE's income per income type for lines 16b, 16c, and 16d, and determine the PTE's income that is apportioned to Montana (Column G) before adjustments. The PTE must include the amounts from Column G on the Montana Source Income Schedule, Column D.

The FTE must include the amounts	A	B (line 16b)	C (line 16c)	D (line 16d)	E	F	G
	Federal Schedule K	Federal Schedule K-1	Disregarded entities	Nonapportionable income	Apportionable Income (A - B - C - D)	Receipts factor from Schedule I, line 9	Income apportioned to Montana (E x F)
1 Ordinary business income							
(loss)	500000	222222			277778	100	277778
Net rental real estate income     (loss)							
3 Other net rental income (loss)							
4a Guaranteed payments: services							
4b Guaranteed payments: capital	155540				155540	100	155540
5 Interest income	35000				35000	100	35000
6 Ordinary dividends	50000				50000	100	50000
7 Royalties							
8 Net short-term capital gain (loss)							
9 Net long-term capital gain (loss)							
10 Net section 1231 gain (loss)							
11 Other income (loss)	16500				16500	100	16500
12 Section 179 expense deduction apportionable and/or allocable to Montana							
13 Other expense deductions apportionable and/or allocable to Montana	40500				40500	100	40500
14 Total	716540	222222			494318	100	494318



\*25TT0501\*



### 2025 Montana Form PTE Schedule IV – Montana Composite Income Tax Schedule

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Name Test Partnership 1 LLC

FEIN 2 0 1 1 1 1 1 1 1

#### Part I. Eligible Participating Owners

Enter the number of eligible participating owners. See instructions for more information about eligible participants 3

Part II. Adjusted Federal Income		
1 Federal income from all sources from page 1, line 14	1	716540 00
2 Total guaranteed payments for services from page 1, line 4a	2	00
3 Total Everywhere Additions from Montana Adjustments Schedule,		
Column E, line 1	3	37000 00
4 Total Everywhere Subtractions from Montana Adjustments		
Schedule, Column E, line 2	4	42000 00
5 Add lines 1 and 3, then subtract lines 2 and 4.		
Adjusted federal income	5	711540 00

Part III. Composite Tax Ratio		
1 Total Montana source income from page 1, line 20	1	711540 00
2 Multiply Part II, line 2 by the receipts factor from Schedule I, line 9	2	00
3 Subtract line 2 from line 1. Adjusted Montana source income	3	711540 00
4 Divide line 3 by Part II, line 5. (Do not enter more than 1.000000).		
Composite tax ratio	4	1.00000

#### Part IV. Composite Tax

Enter the required information and amounts for each eligible participants in Columns A-H.

A Name	B Social Security Number or Federal Employer Identification Number		D (Partnerships only) Guaranteed Payments for Services from Owner's Schedule K-1, Column A, Part IV, Line 4a	E Standard Deduction (\$15,750)	F Subtract Columns D and E from Column C Montana Taxable Income	G Tax from Tax Table (See instructions)	H Multiply Column G by composite tax ratio from Part III, Line 4 Montana Composite Income Tax
1 Owner One	30000001	94280	00	15750	78530 00	4380 00	4380 00
2 Owner Four	3 0 0 0 0 0 0 0 4	49808	00	15750	34058 00	1756 00	1756 00
3 Owner Nine	30000009	71154	00	15750	55404 00	3016 00	3016 00
4			00		00	00	00
5			00		00	00	00
6			00		00	00	00
7			00		00	00	00
8			00		00	00	00
9			00		00	00	00
10			00		00	00	00
	11 If there are more than 10 com	posite tax participar	nts, attach a statement with the sai	me information a	nd report the total composite tax from	m those statements here. 11	00
	40 4 1 1 0 1 1 1 1 1 1 1 1	44				1 1/4 D 11/1" 0 40	

12 Add Column H, lines 1 through 11. This is your total composite tax liability. Transfer the amounts from Column H to each owner's Schedule K-1, Part V, line 2 9152 00









## 2025 Montana Form PTE Schedule VI – Reporting of Special Transactions



Name	Test Partnership 1 LLC	FI	EIN 2 0 1 1	1 1 1 1 1
	ete Schedule VI only if your PTE filed any of the federal income tax forms described below. Mark ue Service (IRS) for this tax year. If you mark one or more of these forms, you must include a com	· · · · · · · · · · · · · · · · · · ·	. , .	the Internal
1	The entity filed federal Form 8918 – Material Advisor Disclosure Statement	with the IRS		
2	The entity filed federal <b>Form 8824 – Like-Kind Exchanges</b> with the IRS. NOTE: Mark the box if your like-kind exchange includes Montana property.			
3	The entity filed federal Form 8865 – Return of U.S. Persons with Respect to	Certain Foreign Partnershi	<b>ps</b> with the IRS	
4	The entity filed federal Form 8886 – Reportable Transaction Disclosure Sta	tement with the IRS		
5	For S corporations only: The S corporation filed federal Form 8023 – Elections Und Stock Purchases with the IRS	der Section 338 for Corpora	tions Making Qเ	ıalified
	Complete this section if the PTE is a	partnership.		
6	The partnership filed one or more of the following forms in 2025 Provide a copy of each form with your tax return.  • Federal Form 8985, Pass-Through Statement - Transmittal/Partnership Adjustment  • Federal Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s)  • Federal Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment I	3)		
7	The partnership had Montana source income and paid an imputed underpayment.  If applicable, provide a copy of your federal audit adjustment report. (See instructions)			
8 Pre	eviously unreported Montana source income from federal Form 8082 (See instructions)		8	00
	Complete this section if you made a disbursem	ent to a related party.		
9	The entity made payments during this tax year to one or more related parties (excluding salf you marked this box, please provide the name and federal employer identification paid to each related party:	,		
	Α	В	(	;
	Name	FEIN	Amount o	f Payment
				00
				00
				00
				00
				00
				00
				00
				00
				0.0
				0.0
				0.0
				00





#### 2025 Montana Form PTE – Montana Adjustments Schedule



ame Test Partnership 1						FEIN	2 0 1 1 1 1 1 1
Iontana Adjustments to Everywl	here Incor			В	С	D	E
Montana Additions		PTE's Apportionable		Nonapportionable	From MT Schedules K-1,	From Schedules DE,	Total Everywhere
to Everywhere Income	Code	Activities		Income	Part III, Column A	Column A, Lines 15 and 16	Adjustments
Interest and mutual f	АВ	37000	00	00		00	37000 0
			00	00	0.0	00	0
			00	00		00	0
			00	00	0.0	00	0
			00	00	0.0	00	0
			00	00	0.0	00	0
Montana Subtractions from Everywhere Income	Total	37000	00	00	00	00	37000 0
Investment for Conser	S A	42000	00	00	00	00	42000 0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	C
	Total	42000	00	00	00	00	42000 0
djustments to Montana Source	Income	Α		В	С	D	E
		PTE's Apportionable		Nonapportionable Income	From MT Schedules K-1,	From Schedules DE,	<b>Total Montana Source</b>
Montana Source Additions	Code	Activities			Part III, Column B	Column B, Lines 15 and 16	Income Adjustments
Interest and mutual f	АВ	37000	00	00	00	00	37000 0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	0
			00	00	00	00	0
	Total	37000	00	00	00	00	37000 0
4 Montana Source Subtractions							
Investment for Conser	S A	42000	00	00	00	00	42000 0
			00	00	0.0	00	0
			00	00	0.0	00	0
			00	00	0.0	00	0
			00	00	0.0	00	0
			0.0	0.0	0.0	00	0
			00	00	00	0.0	U



\*25TT1101\*



### 2025 Montana Form PTE – Montana Source Income Schedule

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Name Test Partnership 1 LLC	7	Α	В	С	FEIN <b>D</b>	2 0 1 1 1 1 1 1 1 E
		Montana Source Income	Montana Source Income	Montana Source Income	Montana Source Income	Total of
Sum of Montana source income		from	from	from	from PTE's	Columns A through D
per item of income (loss) and deduction.		Montana Schedules K-1	Schedules DE	Nonapportionable Income	Apportionable Activities	
1 Ordinary business income (loss)	1	222222 00	00	00	277778 00	500000 00
2 Net rental real estate income (loss)	2	00	00	00	00	0.0
3 Other net rental income (loss)	3	00	00	00	00	0.0
4a Guaranteed payments: services	4a	00	00	00	00	00
4b Guaranteed payments: capital	4b	00	00	00	155540 00	155540 00
5 Interest income	5	00	00	00	35000 00	35000 00
6 Ordinary dividends	6	00	00	00	50000 00	50000 00
7 Royalties	7	00	00	00	00	0.0
8 Net short-term capital gain (loss)	8	00	00	00	00	0.0
9 Net long-term capital gain (loss)	9	00	00	00	00	0.0
10 Net section 1231 gain (loss)	10	00	00	00	00	0.0
11 Other income (loss).	11	00	00	00	16500 00	16500 00
12 Section 179 expense deduction apportionable						
to Montana	12	00	00	00	00	00
13 Other expense deductions apportionable						
and/or allocable to Montana	13	00	00	00	40500 00	40500 00
14 Total Montana Source Income	14	222222 00	00	00	494318 00	716540 00



\*25TT1201\*



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Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

•	,	0 0			J		
Mark applicable boxes: Amended Schedule K-1	Final	Schedule K-1					
Part I. Pass-Through Entity Information							
Name Test Partnership 1 LLC						FEI	N 20111111
Mailing Address 225 North Roberts							
City Helena	State	M T ZIP Code	5	96201201	L		
Part II. Owner Information							
Name Owner 1							EIN
Mailing Address 8601 Adelphi Rd						or S	SN 100000001
City College Park	State	M D ZIP Code	2 (	0 7 4 0	Benefic	cial Owner F or S	
Owner Type I Resident	X	Nonresident					
Special Allocations (See instructions)	تت				Profit ar	nd loss perc	entage 13.2500
The owner is included in a PTET election						Capital/Owr	0
Resident owner PTET election (See instructions)						•	•
The owner is included in a composite income tax return							
<u></u>				Α			В
Part III. Montana Adjustments (See worksheet	on pag	ie 9)		Everywho	ere		Montana
1 Additions	on pag	,00,	1		4903	0.0	4903 00
2 Subtractions			2		5565		5565 00
Part IV. Distributive Share of Montana Source	Incom	ne (Loss)			5505	0 0	3303 00
1 Ordinary business income (loss)	meon	IC (E033)	1		66250	0.0	66250 00
Net rental real estate income (loss)			2		00230	00	00230 00
3 Other net rental income (loss)			3			00	00
4a Guaranteed payments: services			3 4a			00	00
					20600		
4b Guaranteed payments: capital			4b		20609		20609 00
5 Interest income			5		4638		4638 00
6 Ordinary dividends			6		6625		6625 00
7 Royalties			7			0.0	0.0
8 Net short-term capital gain (loss)			8			0.0	0.0
9 Net long-term capital gain (loss)			9			00	0.0
10 Net section 1231 gain (loss)			10			00	0.0
11 Other income (loss) (include detailed statement)			11		2186		2186 00
12 Section 179 expense deduction			12			00	00
13 Other expense deductions			13		5366	00	5366 00
14 Total distributive share (See instructions)			14		94280	00	94280 00
Part V. Supplemental Information							
The owner filed Form PT-AGR Year		The owner is	s a Dome	estic 2nd tier PTE			
1 PTET paid on behalf of owner (See instructions)						1	00
2 Montana composite income tax paid on behalf of owner						2	4380 00
3a Montana income tax withheld on behalf of owner (See instru	uctions)					3a	00
3b Montana income tax withheld by a lower tier pass-through e	entity					3b	00
3c Add lines 3a and 3b.	This	s is your total Monta	ana inco	me tax withheld on	your beha	alf. 3c	00
4 Montana mineral royalty tax withheld						4	00
5 Other information. List type		and amount	5			00	00
Part VI. Tax Credits							
Code	redit A	uthorization Nun	nber				Amount of Credit
1							00
2							0.0
Part VII. Montana Adjustments Detail: Enter the	amount	and code of each a	adjustme	ent entered on Part I	III. (See ir	structions)	
	2 Code		,	4903 00		de 1SA	5565 00
	5 Code			00	6 Co		00

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Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, o	r tax year	beginning 0	1 0	1 2 0 2 5 and er	ding	1 2 3	1 2 0	2 5		
Mark applicable boxes: Amended Schedule K-1	7 Final Sc	hedule K-1								
Part I. Pass-Through Entity Information		incadio IV I								
Name Test Partnership 1 LLC						FEI	N 2	011	11	111
Mailing Address 225 North Roberts										
City Helena	State I	M T ZIP Code	5	96201201						
Part II. Owner Information	Otato	II I Zii Oodo		, , , , , , , , , ,						
Name Owner 2						-	EIN			
Mailing Address 700 W Jefferson ST						or S		0 0 0	0 0	0 0 2
City Boise	State	I D ZIP Code	8 1	3702	Ronofi	cial Owner F		0 0 0	0 0	0 0 2
Oily BOISE	State	z D Zii Code	0	5 , 0 2	CHEI	or S				
Owner Type E Resident	X No	onresident				OI C	OIN			
Special Allocations (See instructions)		oni esident		D	ofit or	nd loss perc	ontago	7	0 5	000
The owner is included in a PTET election				11		Capital/Ow				000
						Capitai/Owi	lersnih		.0.5	000
Resident owner PTET election (See instructions)										
The owner is included in a composite income tax return				Δ.				В		
Dort III. Mantana Adjustmenta (Con workshoot	00 0000	0)		A				Monta	ma	
Part III. Montana Adjustments (See worksheet	on page	9)	4	Everywhere	005	0.0		WOIIta		0 = 00
1 Additions			1		885					85 00
2 Subtractions	•	(1)	2	4	410	00			44	10 00
Part IV. Distributive Share of Montana Source	income	(LOSS)				0.0				0 0
1 Ordinary business income (loss)			1	52	500				5250	00 00
2 Net rental real estate income (loss)			2			00				0.0
3 Other net rental income (loss)			3			00				0.0
4a Guaranteed payments: services			4a			00				0.0
4b Guaranteed payments: capital			4b		332					32 00
5 Interest income			5		675					75 00
6 Ordinary dividends			6	5	250				52	50 00
7 Royalties			7			00				00
8 Net short-term capital gain (loss)			8			00				00
9 Net long-term capital gain (loss)			9			00				0.0
10 Net section 1231 gain (loss)			10			00				0.0
11 Other income (loss) (include detailed statement)			11	1	733	00			173	33 00
12 Section 179 expense deduction			12			00				0.0
13 Other expense deductions			13	4	253	00			42!	53 00
14 Total distributive share (See instructions)			14	74	712	00			747	12 00
Part V. Supplemental Information										
The owner filed Form PT-AGR Year		The owner is a	a Dome	estic 2nd tier PTE						
1 PTET paid on behalf of owner (See instructions)						1			31!	50 00
2 Montana composite income tax paid on behalf of owner						2				0.0
3a Montana income tax withheld on behalf of owner (See instru	uctions)					3a				0.0
3b Montana income tax withheld by a lower tier pass-through e	entity					3b				0.0
3c Add lines 3a and 3b.	This is	s your total Montan	a inco	me tax withheld on you	r beha	alf. 3c				00
4 Montana mineral royalty tax withheld				-		4				00
5 Other information. List type		and amount	5			00				00
Part VI. Tax Credits										
	redit Aut	horization Numb	er				Am	ount of	Cred	it
1										00
2										00
Part VII. Montana Adjustments Detail: Enter the	amount ar	nd code of each adi	iustme	ent entered on Part III. (	See ir	nstructions)				
	2 Code	2 A B				de 1SA			44	10 00
	5 Code				Co					00



\*25TT1301\*



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Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, o	r tax year beginni	ng 010	1 2 0 2 5 and	ending 1	2 3 1 2	0 2 5			
Mark applicable boxes: Amended Schedule K-1	Final Schedule K-	1							
Part I. Pass-Through Entity Information	1 I I I I I I I I I I I I I I I I I I I	'							
Name Test Partnership 1 LLC					FEIN	201	1 1 1	1 1	1
Mailing Address 225 North Roberts									
City Helena	State M T Z	IP Code 5 9	96201201						
Part II. Owner Information	Otato II I Z	0000							
Name Owner 3					FEIN	1 0 0	0 0 0	0 0	1 3
Mailing Address 1100 Congress Ave					or SSN	100	0 0 0	0 0	J
City Austin	State T X Z	IP Code 7 8	3701	Beneficial O					
Oily AdScIII	Otate 1 11 2	ii oode , c	,,01	Del lellolal O	or SSN	1 0 0	0 0 0	0.3	3
Owner Type T Resident	Nonresident				01 0011	1 0 0	0 0 0	0 0	J
Special Allocations (See instructions)	[Z] Hornooldon			Profit and los	s nercentan	۵	8 (	0000	) (
The owner is included in a PTET election					al/Ownershi			0000	
Resident owner PTET election (See instructions)				Оаріі	ai/Ownersiii	,	0.0		/
The owner is included in a composite income tax return									
The owner is included in a composite income tax return			Α			E	3		
Part III. Montana Adjustments (See worksheet	on nage 9)		Everywhe	re			tana		
1 Additions	on page 3)	1	Lvciywiic	2960 00				60 (	<u>۱</u>
2 Subtractions		2		3360 00				60 (	
Part IV. Distributive Share of Montana Source	Incomo (Loss)	2		3360 00			33	00	) (
Ordinary business income (loss)	ilicollie (Loss)	1	,	000000			400	00 (	<u>م</u> ر
Net rental real estate income (loss)		2	-	00			400		00
3 Other net rental income (loss)		3		0.0					00
4a Guaranteed payments: services		4a		0.0					00
· ·		4a 4b		2443 00			124		
4b Guaranteed payments: capital 5 Interest income			_	2800 00				00 (	
		5							
6 Ordinary dividends		6		4000 00			40	000	00
7 Royalties		7		0.0					00
8 Net short-term capital gain (loss)		8		0.0					00
9 Net long-term capital gain (loss)		9							00
10 Net section 1231 gain (loss)		10		00			1.0		
11 Other income (loss) (include detailed statement)		11		1320 00			13	20 (	
12 Section 179 expense deduction		12		00			2.0		00
13 Other expense deductions		13		3240 00				40 (	
14 Total distributive share (See instructions)		14	-	6923 00			569	23 (	) (
Part V. Supplemental Information	0 <b>T</b> ba	aumania a Dama	atia Onal tian DTC						
The owner filed Form PT-AGR Year 2 0 2	U Ine	owner is a Dome	estic 2nd tier PTE		4		0.4	000	20
PTET paid on behalf of owner (See instructions)					1		24	000	
2 Montana composite income tax paid on behalf of owner	ti				2				00
3a Montana income tax withheld on behalf of owner (See instru	,				la				00
3b Montana income tax withheld by a lower tier pass-through e	-	-1.84 4	4		b				00
3c Add lines 3a and 3b.	inis is your tota	ai Montana inco	me tax withheld on y		BC				00
4 Montana mineral royalty tax withheld		, -			4				00
5 Other information. List type	and a	mount 5		0.0				(	00
Part VI. Tax Credits	modific Angles of the file	November						1:4	
	redit Authorization	on Number			Α	mount o	of Crec		0.0
1									00
2					(' )			(	00
Part VII. Montana Adjustments Detail: Enter the		t each adjustme							0.0
	2 Code 2AB		2960 00	3 Code	ISA		33	60 (	
4 Code 2 S A 3360 00	5 Code		00	6 Code				(	00





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For the calendar year 2025, C	or tax year	beginning	1 0	1 2 0 2 3 and	ending	1 2 3	1 2 0	2 5		
Mark applicable boxes: Amended Schedule K-1	7 Final Sc	chedule K-1								
Part I. Pass-Through Entity Information										
Name Test Partnership 1 LLC						FEI	N 2	0 1 1	1 1	1 1 1
Mailing Address 225 North Roberts										
City Helena	State	ZIP Code	5	96201201	L					
Part II. Owner Information										
Name Owner 4						F	EIN 1	0 0 0	0 0	0 0 4
Mailing Address 600 E Boulevard ave						or S				
City Bismarck	State 1	N D ZIP Code	5 8	8 5 0 5	Benefic	cial Owner F				
2.13	Ototo	0000				or S				
Owner Type F Resident	□ No	onresident				0. 0	,011			
Special Allocations (See instructions)	Ш	orn coldon.			Profit ar	d loss perc	entage		7 0	000
The owner is included in a PTET election						Capital/Ow	-			000
Resident owner PTET election (See instructions)						oapita# o m	Потогпр		, . 0	000
The owner is included in a composite income tax return										
The emiliar is indicated in a composite income tax rotain				Α				В		
Part III. Montana Adjustments (See worksheet	on page	9)		Everywho	ere			Monta	na	
1 Additions	on pago	0)	1		2590	0.0				90 00
2 Subtractions			2		2940					40 00
Part IV. Distributive Share of Montana Source	Income	(1 066)			2,740	0 0			2)-	1000
Ordinary business income (loss)	, 111001110	(2000)	1		35000	0.0			3 5 N (	00 00
2 Net rental real estate income (loss)			2		33000	00			3300	00
3 Other net rental income (loss)			3			00				00
4a Guaranteed payments: services			4a			00				0.0
4b Guaranteed payments: capital			4b		10888				1 / 0 (	88 00
5 Interest income			5		2450					50 00
6 Ordinary dividends			6		3500					00 00
7 Royalties			7		3500	00			330	00
8 Net short-term capital gain (loss)			8			00				00
9 Net long-term capital gain (loss)			9			00				0.0
10 Net section 1231 gain (loss)			10			00				00
11 Other income (loss) (include detailed statement)			11		1155				110	55 00
12 Section 179 expense deduction			12		1133	00			113	00
13 Other expense deductions			13		2835				201	35 00
14 Total distributive share (See instructions)			14							
Part V. Supplemental Information			14		49808	00			± 900	08 00
The owner filed Form PT-AGR Year		The owner is	n Dom	estic 2nd tier PTE						
PTET paid on behalf of owner (See instructions)		The owner is a	a DOITE			1				00
Montana composite income tax paid on behalf of owner						1			170	56 00
3a Montana income tax withheld on behalf of owner (See instr	uctions)								1/5	00
•	,					3a 3b				00
3b Montana income tax withheld by a lower tier pass-through 3c Add lines 3a and 3b.	-	a varuu tatal Mantana		ر مرم اما ما ما ما در برده مرس	va.uu babaa					00
	ITIIS	s your total wontan	ia irico	me tax withheld on	your bena					
4 Montana mineral royalty tax withheld			_			4				0.0
5 Other information. List type Part VI. Tax Credits		and amount	5			00				0.0
	alia Aa	la a ul-ati a u Ni					A		OI	
	redit Aut	horization Numb	er				Amo	ount of	Credi	
1										0.0
2	om sure!	ad ands of a l-	ingto-	ont onto and are Daily	II (Caa)	otmustis \				0.0
Part VII. Montana Adjustments Detail: Enter the			justme							1000
1 Code 1AB 2590 00	2 Code	2 A B		2590 00		de 1SA			294	10 00
4 Code 2 S A 2940 00	5 Code			0 0	6 Co	ue				0.0





(PTE)

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•	,	0 0			J			
Mark applicable boxes: Amended Schedule K-1	Final S	Schedule K-1						
Part I. Pass-Through Entity Information							FFINI C	
Name Test Partnership 1 LLC						l	FEIN 2	201111111
Mailing Address 225 North Roberts					1			
City Helena	State	M T ZIP Code	5 !	9620120	1			
Part II. Owner Information								
Name Owner 5								0000005
Mailing Address 500 E Capitol Ave							r SSN	
City Pierre	State	S D ZIP Code	5	7 5 0 1	Benefi	cial Owne o	r FEIN r SSN	
Owner Type F Resident		lonresident						
Special Allocations (See instructions)					Profit ar	nd loss p	ercentage	9.0000
The owner is included in a PTET election						Capital/0	Ownership	9.0000
Resident owner PTET election (See instructions)								
The owner is included in a composite income tax return								
_				Α				В
Part III. Montana Adjustments (See worksheet	on page	9)		Everywh	ere			Montana
1 Additions			1		3330	00		3330 00
2 Subtractions			2		3780			3780 00
Part IV. Distributive Share of Montana Source	Income	e (Loss)						
1 Ordinary business income (loss)		,	1		45000	00		45000 00
2 Net rental real estate income (loss)			2			00		00
3 Other net rental income (loss)			3			00		00
4a Guaranteed payments: services			4a			00		00
4b Guaranteed payments: capital			4b		13999	0.0		13999 00
5 Interest income			5		3150			3150 00
6 Ordinary dividends			6		4500			4500 00
7 Royalties			7		4000	00		00
8 Net short-term capital gain (loss)			8			00		00
9 Net long-term capital gain (loss)			9			00		00
10 Net section 1231 gain (loss)			10			00		00
11 Other income (loss) (include detailed statement)			11		1485			1485 00
12 Section 179 expense deduction			12		1405	00		1485 00
·			13		3645			3645 00
13 Other expense deductions								64039 00
14 Total distributive share (See instructions)			14		64039	00		64039 00
Part V. Supplemental Information		The aurence is	- D	antia Orad tian DTC				
The owner filed Form PT-AGR Year		The owner is	a Dome	estic 2nd tier PTE		4		0.0
1 PTET paid on behalf of owner (See instructions)						1		0.0
2 Montana composite income tax paid on behalf of owner						2		0.0
3a Montana income tax withheld on behalf of owner (See instru	,					3a		00
3b Montana income tax withheld by a lower tier pass-through e	•					3b		00
3c Add lines 3a and 3b.	This	is your total Monta	na inco	me tax withheld on	your beha	alf. 3c		00
4 Montana mineral royalty tax withheld						4		00
5 Other information. List type		and amount	5			00		00
Part VI. Tax Credits								
Code	redit Au	thorization Num	ber				Am	ount of Credit
1								00
2								00
Part VII. Montana Adjustments Detail: Enter the	amount a	and code of each a	djustme	ent entered on Part	III. (See ir	nstruction	ns)	
	2 Code	2 A B		3330 00	3 Co	de 15	3 A	3780 00
4 Code 2 S A 3780 00	5 Code			00	6 Co	de		00





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For the calendar year 2025, o	or tax year	beginning	U	1 2 0 2 3 and ending	1 2 3	1 2 0 2	5	
Mark applicable boxes: Amended Schedule K-1	Final Sc	hedule K-1						
Part I. Pass-Through Entity Information	_							
Name Test Partnership 1 LLC					FE	IN 201	111	1 1 1
Mailing Address 225 North Roberts								
City Helena	State 1	M T ZIP Code	5 9	96201201				
Part II. Owner Information								
Name Owner 6						FEIN 100	0 0 0	0 0 6
Mailing Address 200 E Colfax Ave					or	SSN		
City Denver	State	C O ZIP Code	8 (	D 2 0 3 Benefic	cial Owner	FEIN		
					or	SSN		
Owner Type F Resident	☐ No	onresident						
Special Allocations (See instructions)	_			Profit ar	nd loss per	centage	13.00	000
The owner is included in a PTET election					Capital/Ov	vnership	13.00	000
Resident owner PTET election (See instructions)								
The owner is included in a composite income tax return								
_				Α			В	
Part III. Montana Adjustments (See worksheet	on page	9)		Everywhere		Мо	ntana	
1 Additions			1	4810	00		481	10 00
2 Subtractions			2	5460	00		546	50 00
Part IV. Distributive Share of Montana Source	Income	(Loss)						
1 Ordinary business income (loss)			1	65000	00		6500	00 00
2 Net rental real estate income (loss)			2		00			00
3 Other net rental income (loss)			3		00			00
4a Guaranteed payments: services			4a		00			00
4b Guaranteed payments: capital			4b	20220	00		2022	20 00
5 Interest income			5	4550	00		455	50 00
6 Ordinary dividends			6	6500	00		650	00 00
7 Royalties			7		00			00
8 Net short-term capital gain (loss)			8		00			00
9 Net long-term capital gain (loss)			9		00			00
10 Net section 1231 gain (loss)			10		00			00
11 Other income (loss) (include detailed statement)			11	2145	00		214	15 00
12 Section 179 expense deduction			12		00			00
13 Other expense deductions			13	5265	00		526	55 00
14 Total distributive share (See instructions)			14	92500	00		9250	00 00
Part V. Supplemental Information								
The owner filed Form PT-AGR Year		The owner is a [	Dome	estic 2nd tier PTE				
1 PTET paid on behalf of owner (See instructions)					1			00
2 Montana composite income tax paid on behalf of owner					2			00
3a Montana income tax withheld on behalf of owner (See instru					3a			00
3b Montana income tax withheld by a lower tier pass-through e	entity				3b			00
3c Add lines 3a and 3b.	This is	s your total Montana	inco	me tax withheld on your beha	alf. 3c			00
4 Montana mineral royalty tax withheld					4			0.0
5 Other information. List type		and amount	5		00			00
Part VI. Tax Credits								
Code	Credit Aut	horization Numbe	er			Amount	of Credi	
1								00
2								00
Part VII. Montana Adjustments Detail: Enter the			stme	·				
	2 Code	2 A B			de 1SA	A	546	50 00
4 Code 2 S A 5460 00	5 Code			00 6 Co	de			00





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For the calendar year 2025, o	ir tax yea	beginning	I O	1 2 0 2 5 and	enaing	1 2	3 1 2	0 2 .	)		
Mark applicable boxes: Amended Schedule K-1	7 Final So	chedule K-1									
Part I. Pass-Through Entity Information	_										
Name Test Partnership 1 LLC						F	EIN	2 0 1	111	1111	1
Mailing Address 225 North Roberts											
City Helena	State	M T ZIP Code	5 :	96201201							
Part II. Owner Information											
Name Owner 7							FEIN	100	000	000	7
Mailing Address 200 W 24th ST						or	SSN				
City Cheyenne	State	W Y ZIP Code	8 2	2001	Benefi	cial Owne					
ony one promise	O to to	0000			200		SSN				
Owner Type T E Resident	□ N	onresident				0.					
Special Allocations (See instructions)	Ш	orn coldon.			Profit ar	nd loss pe	ercentag	e	11	2500	,
The owner is included in a PTET election						Capital/O	-			2500	
Resident owner PTET election (See instructions)						oupituii o	*************************			2300	
The owner is included in a composite income tax return											
The owner to moladed in a composite income tax rotaln				Α					В		
Part III. Montana Adjustments (See worksheet	on nage	9)		Everywhe	re				- ntana		
1 Additions	on page	0)	1	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4163	0.0				163 00	)
2 Subtractions			2		4725					725 00	
Part IV. Distributive Share of Montana Source	Income	(Loss)			4/23	0 0			7.	12500	,
Ordinary business income (loss)	IIICOIIIC	(L033)	1		56250	0.0			561	250 00	1
Net rental real estate income (loss)			2		00230	00			502	00	
3 Other net rental income (loss)			3			00				0.0	
4a Guaranteed payments: services			4a			00				0.0	
4b Guaranteed payments: capital			4a 4b	_	17498				17.	498 00	
5 Interest income			40 5	-							
					3938					938 00	
6 Ordinary dividends			6		5625				56	25 00	
7 Royalties			7			00				0.0	
8 Net short-term capital gain (loss)			8			00				0.0	
9 Net long-term capital gain (loss)			9			00				0.0	
10 Net section 1231 gain (loss)			10			00				0.0	
11 Other income (loss) (include detailed statement)			11		1856				18	356 00	
12 Section 179 expense deduction			12			00				0.0	
13 Other expense deductions			13		4556					556 00	
14 Total distributive share (See instructions)			14	3	30049	00			800	049 00	)
Part V. Supplemental Information											
The owner filed Form PT-AGR Year 2 0 2	2 1	The owner is a	a Dome	estic 2nd tier PTE							_
1 PTET paid on behalf of owner (See instructions)						1				0.0	
2 Montana composite income tax paid on behalf of owner						2				0.0	
3a Montana income tax withheld on behalf of owner (See instru						3a				0.0	
3b Montana income tax withheld by a lower tier pass-through e	entity					3b				0.0	
3c Add lines 3a and 3b.	This is	s your total Montan	a inco	me tax withheld on y	our beha	alf. 3c				0.0	
4 Montana mineral royalty tax withheld						4				0.0	)
5 Other information. List type UBTI		and amount	5	]	L7498	00				0.0	)
Part VI. Tax Credits											
Code	redit Aut	horization Numb	er				Α	mount	of Cre	dit	
1										0.0	)
2										0.0	)
Part VII. Montana Adjustments Detail: Enter the	amount a	nd code of each adj	justme	ent entered on Part II	I. (See ir	nstruction	s)				
1 Code 1AB 4163 00	2 Code	2 A B		4163 00	3 Co	de 1 S	A		4	725 00	)
4 Code 2 S A 4725 00	5 Code			0 0	6 Co	de				0.0	)





PTE

2025v1 6/2025

Mark applicable brows	i or the calendar year 2025, o	n lax yea	i beginning		± 2 0 2 5 and	ending = 2	9 3 4	0 2 0	
Test   Part	Mark applicable boxes: Amended Schedule K-1	Final S	chedule K-1						
Mailing Address 2.25   Nortch Roberts	Part I. Pass-Through Entity Information	_							
Chy   He   Lena   State   M   T   Z P Code   5 9 6 2 0 1 2 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Name Test Partnership 1 LLC						FEIN :	2 0 1 1 1	1 1 1 1
Part	Mailing Address 225 North Roberts								
Name	City Helena	State	M T ZIP Code	5 !	96201201				
Mailing Address   1445   K   Stell   N   E   ZIP Code   6   8   5   0   8     Beneficial Owner Filin   Code   Capital (Owner Filin   Ca	Part II. Owner Information								
City   Lincoln   State   N E   ZIP Code   6 8 5 0 8   Beneficial Owner FEN   Or SSN	Name Owner 8						FEIN :	1 0 0 0 0	0 0 0 8
Owner Type   Resident   Nonresident   Nonresident   Special Allocations (See instructions)   Profit and loss percentage   6.0000   9   9   9   9   9   9   9   9   9	Mailing Address 1445 K St					C	or SSN		
Special Allocations (See instructions)   Resident   Nonresident   Nonresident   Profit and loss percentage   6 . 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	City Lincoln	State	N E ZIP Code	6 8	3 5 0 8	Beneficial Own	er FEIN		
Special Allocations (See instructions)   The owner is included in a PTET election (See instructions)   Free owner is included in a PTET election (See instructions)   Free owner is included in a protect of the owner is included in a composite income tax return   Resident owner PTET election (See instructions)   Free owner is included in a composite income tax return   Part III. Montana Adjustments (See worksheet on page 9)   Free owner is included in a composite income tax return   Part III. Montana Adjustments (See worksheet on page 9)   Free owner is included in a composite income tax return   Part III. Montana Adjustments (See worksheet on page 9)   Free owner is included in a composite income tax return   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Part III. Montana Adjustments (See worksheet on page 9)   Page 0   Pa						C	or SSN		
The owner is included in a PTET election   See instructions   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is included in a composite income tax return   The owner is a composite income tax retur	Owner Type P Resident	□ N	onresident						
Resident owner PTET election (See instructions)	Special Allocations (See instructions)	_				Profit and loss p	ercentage	6	.0000
The owner is included in a composite income tax return   Part III. Montana Adjustments (See worksheet on page 9)	The owner is included in a PTET election					Capital/	Ownership	6	.0000
Part III. Montana Adjustments (See worksheet on page 9)	Resident owner PTET election (See instructions)								
Part III. Montana Adjustments (See worksheet on page 9)   Everywhere   Montana     1. Additions   1   2220   00   2220   00     2. Subtractions   2   2520   00   2520   00     2. Subtractions   3   30000   00   30000   00     2. Net rental real estate income (loss)   2   00   00   00     3. Other net rental income (loss)   3   00   00   00     4. Guaranteed payments: services   4a   00   00   00     4. Guaranteed payments: services   4b   9332   00   9332   00     5. Interest income   5   2200   00   00   00     6. Ordinary dividends   6   3000   00   3000   00     6. Ordinary dividends   6   3000   00   3000   00     7. Royallies   7   00   00   00     8. Net short-term capital gain (loss)   9   00   00   00     9. Net long-term capital gain (loss)   9   00   00   00     10. Net section 1731 gain (loss)   10   00   00   00     11. Other income (loss) (include detailed statement)   11   990   00   990   00     12. Section 179 expense deductions   13   2430   00   2430   00     13. Other expense deductions   13   2430   00   2430   00     14. Total distributive share (See instructions)   14   4269   00   4269   00     15. PITET paid on behalf of owner (See instructions)   17   18   00   00     2. Montana nincome tax withheld on behalf of owner (See instructions)   18   00   00   00     3a. Montana income tax withheld on behalf of owner (See instructions)   19   00   00   00     3b. Montana income tax withheld on behalf of owner (See instructions)   00   00   00     20. Montana mineral royalty tax withheld on sheaf of owner (See instructions)   00   00   00   00     20. Other information. List type   00   00   00   00   00   00   00	The owner is included in a composite income tax return								
Additions	_				Α			В	
2 Subtractions	Part III. Montana Adjustments (See worksheet	on page	9)		Everywhe	ere		Montana	
Part IV. Distributive Share of Montana Source Income (Loss)	1 Additions			1		2220 00		2	220 00
1   Ordinary business income (loss)	2 Subtractions			2		2520 00		2	520 00
Net rental real estate income (loss)	Part IV. Distributive Share of Montana Source	Income	e (Loss)						
3   Other net rental income (loss)   3   0   0   0   0   0   0   0   0   0	1 Ordinary business income (loss)			1		3000000		30	00000
4a Guaranteed payments: services	2 Net rental real estate income (loss)			2		00			00
4b   9332   00   9332   00   00   00   00   00   00   00	3 Other net rental income (loss)			3		00			00
S	4a Guaranteed payments: services			4a		00			00
S	4b Guaranteed payments: capital			4b		9332 00		9	332 00
7   Royalties	5 Interest income			5		2100 00		2	100 00
7   Royalties	6 Ordinary dividends			6		3000 00		3	000 00
9 Net long-term capital gain (loss) 9 00 00 00 00 00 10 Net section 1231 gain (loss) 10 00 00 00 00 00 11 Other income (loss) (include detailed statement) 11 990 00 900 990 00 12 Section 179 expense deduction 12 00 00 00 13 Other expense deductions 13 2430 00 2430 00 14 Total distributive share (See instructions) 14 42692 00	7 Royalties			7					00
10   Net section 1231 gain (loss)   10   00   00   00   00   00   00   0	8 Net short-term capital gain (loss)			8		00			00
11 Other income (loss) (include detailed statement) 11 990 00 990 00 990 00 12 Section 179 expense deduction 12 00 00 2430 00 13 Other expense deductions 13 2430 00 2430 00 42692 00 4	9 Net long-term capital gain (loss)			9		00			00
12   Section 179 expense deductions   12   00   00   24 30   00   00   00   00   00   00   00	10 Net section 1231 gain (loss)			10		00			00
13 Other expense deductions	11 Other income (loss) (include detailed statement)			11		990 00			990 00
14 Total distributive share (See instructions)       14 4 2692 00       42692 00	12 Section 179 expense deduction			12		00			00
Part   V. Supplemental   Information   The owner filed Form PT-AGR   Year   The owner is a Domestic 2nd tier PTE     1   PTET   paid on behalf of owner (See instructions)   1   1800   00     2   Montana composite income tax paid on behalf of owner (See instructions)   3a   00     3a   Montana income tax withheld on behalf of owner (See instructions)   3b   00     3b   Montana income tax withheld by a lower tier pass-through entity   3b   00     3c   Add lines 3a and 3b.   This is your total Montana income tax withheld on your behalf.   3c   00     4   Montana mineral royalty tax withheld	13 Other expense deductions			13		2430 00		2	430 00
The owner filed Form PT-AGR Year	14 Total distributive share (See instructions)			14		42692 00		42	692 00
1 PTET paid on behalf of owner (See instructions)	Part V. Supplemental Information								
2 Montana composite income tax paid on behalf of owner       2       00         3a Montana income tax withheld on behalf of owner (See instructions)       3a       00         3b Montana income tax withheld by a lower tier pass-through entity       3b       00         3c Add lines 3a and 3b.       This is your total Montana income tax withheld on your behalf.       3c       00         4 Montana mineral royalty tax withheld       4       00         5 Other information. List type       and amount 5       00       00         Part VI. Tax Credits         Code       Credit Authorization Number       Amount of Credit         1       O O O O O O O O O O O O O O O O O O O	The owner filed Form PT-AGR Year		The owner is a	a Dome	estic 2nd tier PTE				
3a   00   3b   Montana income tax withheld on behalf of owner (See instructions)   3a   00   3b   Montana income tax withheld by a lower tier pass-through entity   3b   00   3c   Add lines 3a and 3b.   This is your total Montana income tax withheld on your behalf.   3c   00   3c   Add lines 3a and 3b.   This is your total Montana income tax withheld on your behalf.   3c   00   00	PTET paid on behalf of owner (See instructions)					1		1	00 008.
3b   Montana income tax withheld by a lower tier pass-through entity   3b   00     3c   Add lines 3a and 3b.   This is your total Montana income tax withheld on your behalf.   3c   00     4   Montana mineral royalty tax withheld   4   00     5   Other information. List type   and amount   5   00   00     Part VI. Tax Credits   Code   Credit Authorization Number   Amount of Credit     1	2 Montana composite income tax paid on behalf of owner					2			00
3c Add lines 3a and 3b.       This is your total Montana income tax withheld on your behalf.       3c       00         4 Montana mineral royalty tax withheld       4       00         5 Other information. List type       and amount 5       00         Part VI. Tax Credits         Code       Credit Authorization Number       Amount of Credit         1       00         2       One         Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part III. (See instructions)         1 Code       1 A B       2220 00       2 Code       2 A B       2220 00       3 Code       1 S A       2520 00	3a Montana income tax withheld on behalf of owner (See instru	uctions)				3a			00
4 Montana mineral royalty tax withheld 5 Other information. List type  and amount 5 Other information. List type  Amount of Credit  Credit Authorization Number  Amount of Credit  Amount of Credit  Code  Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part III. (See instructions)  Code  1 Code  1 A B  2 2 2 0 0 0 2 Code  2 A B  2 2 2 0 0 3 Code  1 S A  2 5 2 0 0	3b Montana income tax withheld by a lower tier pass-through 6	entity				3b			00
5 Other information. List type	3c Add lines 3a and 3b.	This i	is your total Montan	a inco	me tax withheld on	our behalf. 3c			00
Part VI. Tax Credits           Code         Credit Authorization Number         Amount of Credit           1         2         3         4	4 Montana mineral royalty tax withheld					4			00
Credit Authorization Number   Amount of Credit	5 Other information. List type		and amount	5		00			00
1	Part VI. Tax Credits								
2 O0  Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part III. (See instructions)  1 Code 1AB 222000 2 Code 2AB 222000 3 Code 1SA 252000	Code	redit Au	thorization Numb	er			An	nount of Cr	edit
Part VII. Montana Adjustments Detail: Enter the amount and code of each adjustment entered on Part III. (See instructions)1 Code1 A B2220 002 Code2 A B2220 003 Code1 S A2520 00	1								00
1 Code 1 A B 2220 00 2 Code 2 A B 2220 00 3 Code 1 S A 2520 00	2								00
1 Code 1 A B 2220 00 2 Code 2 A B 2220 00 3 Code 1 S A 2520 00	Part VII. Montana Adjustments Detail: Enter the	amount a	nd code of each ad	justme	ent entered on Part I	II. (See instructio	ns)		
								2	520 00
	4 Code 2 S A 2520 00	5 Code			00	6 Code			00





(PTE)

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i of the calefidal year 2023, of	i tax year beginning	19 14 19 14	2 0 2 5 and ending	+ 4 5 5	4 9 4 9
Mark applicable boxes: Amended Schedule K-1	Final Schedule K-1				
Part I. Pass-Through Entity Information					
Name Test Partnership 1 LLC				FEIN	201111111
Mailing Address 225 North Roberts					
City Helena	State M T ZIP (	Code 5 9 6	5 2 0 1 2 0 1		
Part II. Owner Information					
Name Owner 9				FEIN	1 1 0 0 0 0 0 0 0 9
Mailing Address 500 Woodlane St				or SSN	
City Little Rock	State A R ZIP (	Code 7 2 2	2 0 1 Benef	icial Owner FEIN	i de la companya de
				or SSN	
Owner Type S Resident	Nonresident				
Special Allocations (See instructions)			Profit a	nd loss percent	age 10.0000
The owner is included in a PTET election				Capital/Owners	ship 10.0000
Resident owner PTET election (See instructions)					
The owner is included in a composite income tax return					
			Α		В
Part III. Montana Adjustments (See worksheet	on page 9)		Everywhere		Montana
1 Additions		1	3700	00	3700 00
2 Subtractions		2	4200	00	4200 00
Part IV. Distributive Share of Montana Source	Income (Loss)				
1 Ordinary business income (loss)	, ,	1	50000	00	50000 00
2 Net rental real estate income (loss)		2		00	00
3 Other net rental income (loss)		3		00	00
4a Guaranteed payments: services		4a		00	00
4b Guaranteed payments: capital		4b	15554	00	15554 00
5 Interest income		5	3500		3500 00
6 Ordinary dividends		6	5000		5000 00
7 Royalties		7		00	00
8 Net short-term capital gain (loss)		8		00	00
9 Net long-term capital gain (loss)		9		00	00
10 Net section 1231 gain (loss)		10		00	00
11 Other income (loss) (include detailed statement)		11	1650		1650 00
12 Section 179 expense deduction		12	1000	00	00
13 Other expense deductions		13	4050		4050 00
14 Total distributive share (See instructions)		14	71154		71154 00
Part V. Supplemental Information		14	71134	00	71134 00
The owner filed Form PT-AGR Year	The ow	ner is a Domesti	o 2nd tier DTF		
PTET paid on behalf of owner (See instructions)	The ow	iei is a Domesti	CZNO UGITIL	1	0.0
Montana composite income tax paid on behalf of owner				2	3016 00
3a Montana income tax withheld on behalf of owner (See instru	untions)			3a	3010 00
3b Montana income tax withheld by a lower tier pass-through e	,			3b	00
	•	autana inaama	مام ما سيمير ميم اما ما ما ما است		00
3c Add lines 3a and 3b.	This is your total iv	ontana income	tax withheld on your beh		00
Montana mineral royalty tax withheld     Other information, Linthona	and ana			4	
5 Other information. List type	and amo	unt 5		00	0.0
Part VI. Tax Credits		de caralla a ca			A a
	redit Authorization I	Number			Amount of Credit
1					00
2 Dest VIII Manager Adjuster and Destails Falsatin		ale a d'originale		4 C	0.0
Part VII. Montana Adjustments Detail: Enter the		-			2.2
	2 Code 2AB	3		de 1SA	4200 00
4 Code 2 S A 4200 00	5 Code		00 6 Cd	ode	0.0





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the	e calendar year 202	25, or tax year	beginning 0	1 0	1 2 0 2 5 and	d ending	1 2 3	1 2	0 2	5		
Mark applicable boxes: Ame	nded Schedule K-1	Final Sc	hedule K-1									
Part I. Pass-Through Entit												
Name Test Partners	-						FEI	1 :	2 0 3	1 1 1	1 1	111
Mailing Address 225 North												
City Helena	11 11020105	State 1	M T ZIP Code	5	9620120	1						
Part II. Owner Information	1	-										
Name Owner 10							F	ΞIN				
Mailing Address 2401 Colo	onial Dr						or S		100	0 0 0	0 0	10
City Helena	OIII GI	State 1	M T ZIP Code	5	9601	Renefi	cial Owner Fl		ŦŤ		H	ĦŤ
Ony Inchesia		Oldio -	z z zn codc		, , , , ,	Donon	or S					
Owner Type I	X Resident	□ No	onresident				01 0	514				
Special Allocations (See instr			on condent			Profit ar	nd loss perce	entage		12	0.0	000
The owner is included in a P	,						Capital/Owr	-				000
Resident owner PTET election							Oupital/OWI	Cromp		12	.00	00
The owner is included in a co	,	um										
The owner is included in a co	orriposite incorne tax ret	um			Α					В		
Part III. Montana Adjustmo	ents (See worksh	eet on nade	9)		Everywh	ere			Mo	ntana		
1 Additions	ents (OCC WORKSIT	cct on page	9)	1	Lvciywii	4440	0.0		1110			0 0 0
2 Subtractions				2		5040						0 0 0
Part IV. Distributive Share	of Montana Sou	rco Incomo	(Loss)			5040	00				)04(	0 00
Ordinary business income (loss		irce iricome	(LU33)	1		60000	0.0			60	1000	0 0 0
2 Net rental real estate income (lo	•			2		80000	00			00	1000	00
3 Other net rental income (loss)	055)			3			00					00
	•			4a			00					00
4a Guaranteed payments: services	5					10665				- 1 (		5 00
4b Guaranteed payments: capital				4b		18665						
5 Interest income				5		4200						0 0 0
6 Ordinary dividends				6		6000				6	,000	0 0 0
7 Royalties	`			7			00					0.0
8 Net short-term capital gain (loss	,			8			00					0.0
9 Net long-term capital gain (loss)	)			9			00					0.0
10 Net section 1231 gain (loss)				10			00					0.0
11 Other income (loss) (include de	,			11		1980				]	.980	0 0 0
12 Section 179 expense deduction	1			12			00					00
13 Other expense deductions				13		4860						0 0 0
14 Total distributive share (See ins				14		85385	00			8.5	385	5 00
Part V. Supplemental Info												
The owner filed Form PT-A			The owner is	a Dom	estic 2nd tier PTE							
1 PTET paid on behalf of owner (	,						1			3	600	0 0 0
<ol><li>Montana composite income tax</li></ol>	•						2					00
3a Montana income tax withheld o	,	,					3a					00
3b Montana income tax withheld b	y a lower tier pass-throu	•					3b					00
3c Add lines 3a and 3b.		This is	s your total Montai	na inco	me tax withheld on	your beha	alf. 3c					00
4 Montana mineral royalty tax with	hheld						4					00
5 Other information. List type			and amount	5			00					00
Part VI. Tax Credits												
Code		Credit Aut	horization Num	ber				An	noun	t of Cı	edit	
1												00
2												00
Part VII. Montana Adjustm	nents Detail: Enter	the amount ar	nd code of each ac	djustme	ent entered on Part							
1 Code 1AB	4400 00		2 A B		4400 00		de 15A			Ę.	040	0 0 0
4 Code 2 S A	5040 00	5 Code			0.0	6 Co	de					00



#### Case 2: Form PTE (Partnership)

Test Partnership 2 is operating in multiple states, including Montana. The company is filing a timely return on extension. The company is making both a Pass-through Entity Tax (PTET) Election and a Resident Pass-through Entity Tax (Resident PTET) Election. Pay special attention to resident owners on the Montana Schedules K-1 in relation to the Resident PTET election. The company is receiving underlying Mineral Royalty Withholding and pass-through entity tax credit.

Additionally, this return will be subject to underpayment of estimated taxes (UT Penalty) see form EST-PTI.

\*\*Any field in the following case that is highlighted in Orange requires a calculated value\*\*

#### Forms Required to be Provided by Vendors:

Montana:

- Apportionable Income Schedule
- Flow-through Payment Schedule
- Schedule I
- Schedule IV
- Schedule VI
- Schedule VII
- Schedule DE
- Montana Adjustments Schedule
- Schedule MTSI
- Montana Schedules K-1
- Form EST-PTI

#### **Required Attachments:**

 Example PDF attachment (PDF stating "Attachment Example")

**Taxpayer Information:** Test Partnership 2 LLC

111 N Sanders St Helena, MT 59601

FEIN: 20-2222222

State Formed in:MississippiDate Formed:01/28/2014MT Secretary of State ID:M3824120Federal Business Code/NAICS:541715Schedules DE Included:1Date registered in MT:7/15/2014

Schedules K-1 Received: 1

Owners: 5 total owners consisting of 1 Resident Owners, 2 Nonresident Owners, and 2 Other Types of Owners of various types. All Forms and attachments are required to be included in the PDF submission.

#### Federal:

- Form 1065
- Schedule K



# 2025 Montana Pass-Through Entity Tax Return Include a complete copy of all related federal forms and schedules. Partnership S corporation

Form PTE

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		For calendar yea	ar 2025 or tax ye	ar beginning	101	2025	and ending	1	2 3 1 2	0 2 5		
Maı	rk all that apply:	Name	,	5 5						2022	222	2 2
	Initial return	Test Partners	hip 2 LLC				Federal Busin	ess C				
	Final return	Mailing Address	<u>r</u>						of State ID#			0
	Amended return	111 N Sanders	St				Date of Regist	-				
	Refund return	City		State ZIP Code	+ 4		-		MS on			
	PTP	Helena		M T 5 9 6								
$\overline{X}$	PTET	11010114										
$\stackrel{\leftarrow}{\times}$	Resident PTET	Enter Number of:	Schedules K-1 Inclu	ded 5	Nonre	sident Owners	2		Schedules D	F Included	1	
	11000001111121	21101 110111001 011	Resident Own			pes of Owners			chedules K-			
	Mark this box	if your sales are pro			0 1101 15	poo or owner		Ū	orioddioo i t	110001100		
	Mark the bex	ii your ouroo aro pro	tootou unuon n un	7110 Edit 00 E7E								
Ov	vners' Distribu	utive Share of Incor	ne Items (federa	al Schedule K)								
	Ordinary business		(						1	1500	00000	000
	•	ate income (loss) (include fe	ederal Form 8825)						2			00
_		rental income (loss)	,		3a			00				
	-	m other rental activities (inc	clude detailed stateme	nt)	3b			00				
3	Subtract line 3b fro	,		,		r other net rer	ntal income or l		3			00
·		payments: services		•	4a		162000					
	4b Guaranteed	•			4b		45000					
4	Add lines 4a and 4	•				vour total qua	ranteed payme		4	2	07000	0.0
	Interest income					your total guo			5		.85000	
	Ordinary dividends	\$							6		15000	
	Royalties								7			00
	•	oital gain (loss) (include fede	eral Schedule D)						8			0.0
		ital gain (loss) (include fede							9			0.0
		gain (loss) (include federal f	,						10			0.0
	7	s) (include detailed stateme	,						11			0.0
	•	h 11 and enter result.	nit)		This is v	our total fede	eral income or l			1504	07000	
		utive Share of Dedu	iction Items – M	ontana Source						1301	0,000	
٠.		deduction (include federal F			13a	(	ouorui oom	00	<b>0</b> 11,			
	13b Contributions	•	01111 1002)		13b			00				
	13c Investment in				13c			00				
		)(2) expenditures (include d	etailed statement)		13d			00				
	, ,	ions (include detailed state	•		13e		115000					
13		ugh 13e and enter result.	morny			s your total fe	deral deductio		13	1	15000	0.0
	Subtract line 13 fro	-		This			from all sourc				92000	
		s to the PTE's apportionable	e activities		, 10 <b>,</b> 0 u 10				15		65000	
		tractions from the PTE's ap			16a			00				
		nere income (loss) from fed	-		16b			00				
	-	nere income (loss) from dis			16c		26550					
	•	portionable income (loss) from	-	ivities	16d		162000					
16	Add lines 16a thro		om thor recovingo	This is your deduc		ıding nonann			16	1	.88550	0.0
		15, then subtract line 16		Tillo lo your doddo	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ading nonapp	ordonable into		17		68450	
		describes your business ac	tivity or enter your app	ortionment factor							33130	- 55
10		· —	% Montana activity	36.8421	% Recei	pts factor x line	e 17		18	553	98895	5 00
	19a Total Montan	, –	, o montana activity	50.0421	/0 I (GOGI	pio idoloi A III I	, 11		.5	333	20025	5 00
		MT Schedules K-1 issued t	o this entity)		19a			00				
	, .	a source income from Sche	• •		19b		16480					
		nable income allocated to M		ons)	19c		162000					
19	Add lines 19a thro		•	the total nonapporti		come (loss) se			19	1	78480	200
	Add lines 18 and 1	-	1111010				na source inco				577375	



Name Test Partnership 2 LLC Prepayments		0 2 2 2 2 2 2 2
21 2025 payments Mark this box if you made estimated payments using the annualization method (see inst	tructions) 21	00
22 2024 overpayment applied to 2025	22	00
·	repayments 23	00
Pass-through Entity Tax, Composite Tax, and Pass-Through Withholding		
24 Total taxable income subject to pass-through entity tax from all owners' MT Schedules K-1, Part IV, line 14 (see instruction	ons) 24	79915110 00
25 Total pass-through entity tax from all owners' MT Schedules K-1, Part V, line 1	25	4714992 00
26 Flow-Through Payments Schedule, Column A, line 12	26	59250 00
27 Subtract lines 23 and 26 from line 25. Pass-through entity tax due or (o	verpayment). 27	4655742 00
28 Total composite tax from Schedule IV, Column H	28	245230 00
29 Flow-Through Payments Schedule, Column B, line 12	29	750 00
30 Add lines 27 and 28, then subtract line 29. Composite tax and pass-through entity tax due or (or	verpayment). 30	4900222 00
31 Interest on underpayment of estimated tax (see instructions)	31	00
32 Total pass-through withholding from all owners' MT Schedules K-1, Part V, line 3a	32	00
33 PTE's tax liability resulting from an adjustment to partnership income (see instructions)	33	00
34 Flow-Through Payments Schedule, Column C, line 12	34	00
35 Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership liability due or (o	verpayment). 35	00
36 PTE information return late filing penalty	36	00
37 Add lines 30, 31, 35, and 36. Total PTE taxes with interest a	nd/or penalty. 37	5055064 00
Amended Return		
38 For amended returns only - previously issued refunds	38	00
39 For amended returns only - payments made with original return	39	00
40 Add lines 37 and 38, then subtract line 39.	40	5055064 00
Penalty and Interest		
41 Late payment penalty	41	00
42 Interest	42	0.0
43 Add lines 40 through 42. Total tax, penalties	and interest. 43	5055064 00
Amount Owed or Refund		
44 If line 43 is more than zero, enter the amount here.  This is the amount here.	ount you owe. 44	5055064 00
	overpayment. 45	0.0
46 Enter the amount from line 45 that you want applied to your 2026 tax	46	00
	your refund. 47	00
Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)		
1 Routing Number		
2 Account Number Checking	∫ Sav	vings
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 statement	ents, and to the best o	of my knowledge and belief, it is
true, correct, and complete.		
Officer		
Signature x	Date Signe	ed 0 8 1 9 2 0 2 6
Printed Name Greg Chairman	Phor	ne 4 0 6 4 4 4 1 8 0 0
Tax Preparer		
Signature	Date Signe	ed 0 8 1 9 2 0 2 6
Print Name Judy Preparer	Phor	ne 4 0 6 4 4 4 1 8 0 0
Mark this box if you allow the DOR to discuss this tax return with your tax preparer.	PTI	N P 1 9 8 4 9 4 1 9
Tax Preparation Firm		
Firm Name CPA Firm LLC	Firm's FEIN	5 9 1 9 8 7 1 9 8
Mailing Address 125 N Roberts		
City Helena State M T ZIP 5 9 6 0 2		
Pass-Through Entity Tax Authorized Representative: Required if making a PTE	T Election (S	ee instructions)
Name Title	,	Telephone Number
Owner 1 Managing	Partner	4 0 6 4 4 4 1 8 0 0
Email Onwerl@MT.gov		

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### 2025 Montana Form PTE – Flow-Through Payments Schedule



Name Test Partnership 2 LLC

FEIN 2 0 2 2 2 2 2 2 2

Part I. Montana Schedules K-1 received by the pass-through entity reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax. Attach a statement with the same information if the PTE received more than four Montana Schedules K-1 reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax.

Entity Name							Α		В	С	
		FEIN					Mineral Royalty		Pass-Through	Pass-Through Entity	
								Withholding Receiv	ed	Withholding Received	Tax Received
1	MRW LLC	1 1	0 0	0	0	0	0 0	10000	00	00	0.0
2	PTET LLC	1 1	0 0	0	0	0	0 1		00	00	50000 00
3									00	00	0.0
4									00	00	0.0
					5	5 To	tals	10000	00	00	50000 00

Part II. Flow-through payment allocations (See instruction	Schedules K-1 subject to:							
		Α	В		С			
		Pass-Through Entity	Tax	Composite Tax		Other		
1 Sum of profit and loss percentage of all MT Schedules K-1								
subject to applicable Column(s) A, B, and C	1	92.5000	%	7.5000	%	0.0000 %		
2 Multiply total in Part I, Column A by percentage on line 1 for each Column	2	9250	00	750	00	00		
3 Mineral royalty withholding passed to owners	3					00		
4 Enter Column A, line 2 and Column B, line 2.								
Subtract Column C, line 3 from Column C, line 2.								
Balance of mineral royalty withholding the PTE can claim as a credit.	4	9250	00	750	00	00		
5 Multiply total in Part I, Column B by percentage on line 1 for each Column	5		00		00	00		
6 Pass-through withholding passed to owners	6					00		
7 Enter Column A, line 5 and Column B, line 5.								
Subtract Column C, line 6 from Column C, line 5.								
Balance of pass-through withholding the PTE can claim as a credit.	7		00		00	00		
8 If Column A, line 1 is greater than 0%, enter the total from Part I, Column C	8	50000	00					
9 If Column A, line 1 is 0%, multiply the total in Part I, Column C								
by Columns B and C, line 1	9				00	00		
10 Total pass-through entity tax passed to owners	10					00		
11 Enter Column B, line 9.								
Subtract Column C, line 10 from line 9.								
Credit balance for PTE not electing to pay PTET.	11				00	00		
12 Add lines 4, 7, 8, and 11 in each Column.								
Total payments the PTE can claim as a credit.	12	59250	00	750	00	00		





### 2025 Montana Form PTE Schedule I – Receipts Factor for Multistate Pass-Through Entities



Name Test Partnership 2 LLC FEIN 2 0 2 2 2 2 2 2 2

Part I. Receipts Factor		A Everywhere			B Montana
1a Total receipts, less returns and allowances	1a	750000	00		
1b Receipts delivered or shipped to Montana purchasers from outside Montana				1b	250000 00
1c Receipts delivered or shipped to Montana purchasers from within Montana				1c	75000 00
1d Receipts shipped from Montana to the United States government				1d	00
1e Receipts shipped from Montana to purchasers in a state where the taxpayer is not taxable				1e	00
1f Gross receipts from services				1f	00
2 Taxable dividends	2	(	00		00
3 Interest income	3	(	00		00
4 Gross rents, leasing, or licensing of property	4	(	00		00
5 Royalties	5	(	00		00
6 Net gains reported on federal Schedule D and federal Form 4797	6	(	00		00
7 Other gross receipts	7	200000	00		25000 00
8 Add lines 1 through 7 in each column	8	950000	00		350000 00
9 Divide Column B, line 8 by Column A, line 8. Multiply the result by 100.					
Enter here and on page 1, line 18.		This is your receipts fact	or.	9	36.8421 %
Part II. General Receipts Questions					

Attach additional pages if necessary

	Describe the nature and location of your Montana business activities.
	Operating as a royalty conduit.
0-	Mark this box if you used a recomplian provinction method to assign receipts reported on Dort Lline 1. Attach a statement (Con instructions)

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Mark this box if you used a reasonable approximation method to assign receipts reported on Part I, line 1. Attach a statement. (See instructions) 2b

Mark this box if you changed your reasonable approximation method from a prior year to assign receipts on this tax return. Attach a statement. (See instructions)





### 2025 Montana Form PTE Apportionable Income Schedule



Name Test Partnership 2 LLC

FEIN 2 0 2 2 2 2 2 2 2

Use this schedule to segregate the PTE's income per income type for lines 16b, 16c, and 16d, and determine the PTE's income that is apportioned to Montana (Column G) before adjustments. The PTE must include the amounts from Column G on the Montana Source Income Schedule, Column D.

The FTE must include the amounts	A	B (line 16b)	C (line 16c)	D (line 16d)	E	F	G
	Federal Schedule K	Federal Schedule K-1	Disregarded entities	Nonapportionable income	Apportionable Income (A - B - C - D)	Receipts factor from Schedule I, line 9	Income apportioned to Montana (E x F)
1 Ordinary business income							
(loss)	150000000		26550		149973450	36.8421	55253368
2 Net rental real estate income (loss)							
3 Other net rental income (loss)							
4a Guaranteed payments: services	162000			162000		36.8421	
4b Guaranteed payments: capital	45000				45000	36.8421	16579
5 Interest income	185000				185000	36.8421	68158
6 Ordinary dividends	15000				15000	36.8421	5526
7 Royalties							
8 Net short-term capital gain (loss)							
9 Net long-term capital gain (loss)							
10 Net section 1231 gain (loss)							
11 Other income (loss)							
12 Section 179 expense deduction apportionable and/or allocable to Montana							
13 Other expense deductions apportionable and/or allocable	115000				115000	26.0125	400.50
to Montana	115000		0.6550	1.0000	115000	36.8421	42368
14 Total	150292000		26550	162000	150103450	36.8421	55301263



\*25TT0501\*



### 2025 Montana Form PTE Schedule IV – Montana Composite Income Tax Schedule

2025v1 6/2025

Name Test Partnership 2 LLC

FEIN 2 0 2 2 2 2 2 2 2

#### Part I. Eligible Participating Owners

Enter the number of eligible participating owners. See instructions for more information about eligible participants 1

Part II. Adjusted Federal Income									
1 Federal income from all sources from page 1, line 14	1	150292000 00							
2 Total guaranteed payments for services from page 1, line 4a	2	162000 00							
3 Total Everywhere Additions from Montana Adjustments Schedule,									
Column E, line 1	3	265000 00							
4 Total Everywhere Subtractions from Montana Adjustments									
Schedule, Column E, line 2	4	00							
5 Add lines 1 and 3, then subtract lines 2 and 4.									
Adjusted federal income	5	150395000 00							

Part III. Composite Tax Ratio										
1 Total Montana source income from page 1, line 20	1	55577375 00								
2 Multiply Part II, line 2 by the receipts factor from Schedule I, line 9	2	59684 00								
3 Subtract line 2 from line 1. Adjusted Montana source income	3	55517691 00								
4 Divide line 3 by Part II, line 5. (Do not enter more than 1.000000).										
Composite tax ratio	4	0.369146								

A Name	B Social Security Number or Federal Employer Identification Number		D (Partnerships only) Guaranteed Payments for Services from Owner's Schedule K-1, Column A, Part IV, Line 4a	E Standard Deduction (\$15,750)	F Subtract Columns D and E from Column C Montana Taxable Income	G Tax from Tax Table (See instructions)	H Multiply Column G by composite tax ratio from Part III, Line 4 Montana Composite Income Tax
Owner Five	20000005	11291775	12150 00	15750		664316 00	
			00		00	00	
			00		00	0 (	
			00		00	00	0 0
			00		00	00	0 0
			00		00	0.0	0.0
			00		00	0.0	0.0
			00		00	0.0	0 0
			00		00	0 (	0 0
			00		00	00	0 0
11	If there are more than 10 com	posite tax participan	ts, attach a statement with the sar	me information a	and report the total composite tax from	n those statements here. 11	1 00
12	Add Column H. lings 1 through	a 11. This is your tot	al composite tax liability. Transfer		0 1 111 1 1 0 1 1	ule K-1. Part V. line 2 12	245230 00



\*25TT0701\*





## 2025 Montana Form PTE Schedule VI – Reporting of Special Transactions



Name	Test Partnership 2 LLC	F	EIN 2 0 2 2	2 2 2 2 2				
	ete Schedule VI only if your PTE filed any of the federal income tax forms described below. Ma ue Service (IRS) for this tax year. If you mark one or more of these forms, you must include a c			the Internal				
1	The entity filed federal Form 8918 – Material Advisor Disclosure Stateme	nt with the IRS						
2	The entity filed federal <b>Form 8824 – Like-Kind Exchanges</b> with the IRS. NOTE: Mark the box if your like-kind exchange includes Montana property.							
3	The entity filed federal Form 8865 – Return of U.S. Persons with Respect	to Certain Foreign Partnersh	ips with the IRS					
4	The entity filed federal Form 8886 – Reportable Transaction Disclosure S	statement with the IRS						
5	For S corporations only: The S corporation filed federal Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases with the IRS							
	Complete this section if the PTE is	s a partnership.						
6	The partnership filed one or more of the following forms in 2025 Provide a copy of each form with your tax return.  • Federal Form 8985, Pass-Through Statement - Transmittal/Partnership Adjustme  • Federal Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Iter  • Federal Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment	m(s)						
7	The partnership had Montana source income and paid an imputed underpayment. If applicable, provide a copy of your federal audit adjustment report. (See instructions)							
8 Pr	eviously unreported Montana source income from federal Form 8082 (See instructions)		8	00				
	Complete this section if you made a disburse	ement to a related party.						
9	The entity made payments during this tax year to one or more related parties (excluding If you marked this box, please provide the name and federal employer identification paid to each related party:	,						
	A	В	C	;				
	Name	FEIN	Amount of	f Payment				
				00				
				00				
				00				
				00				
				00				
				00				
				00				
				0.0				
				0.0				
				00				
				00				
				00				



\*25TT0801\*



## 2025 Montana Form PTE Schedule VII – List of Disregarded Entities

2025v1 6/2025

Name Test Partnership 2 LLC							FEIN 2	0 2 2 2 2 2 2 2
A Name	B FEIN	C Montana SOS Registration Number	D LLC	E Q Sub	F If Q Sub, Enter Election Date	G DE has Multistate Activities	H DE is a Segment of the PTE	I Montana Source Income from DE's Own Activities
1 Test DE 1	987654321	D654321	$\boxtimes$			$\boxtimes$		16480 00
2 Test DE 2	192837645	C162534					$\boxtimes$	0 0 0
3								00
4								00
5								00
6								00
7								00
8								00
9								00
10								00
11								00
12								00
13								00
14								00
							15 <b>Total</b>	16480 00

33





### 2025 Montana Form PTE Schedule DE – Disregarded Entity Montana Source Income



FEIN 2 0 2 2 2 2 2 2 2

Name Test Partnership 2 LLC

File this schedule for all disregarded entities that must report Montana source income.

Do not file this schedule for disregarded entities that only receive flow-through income or are considered segments. (See instructions.)

Complete the Everywhere Column first. If the income reported on line 17 includes apportionable income, then mark the box and calculate the apportionment factor.

Use the apportionment factor to calculate your Montana source income. If line 17 includes nonapportionable income, report it on the applicable line in the Montana Column.

Disregarded Entity FEIN	Discount of the N				[1]	
Business Income and Deductions   Everywhere   3   3550   0   0   0   0   0   1   1   1   1	_					
1a Gross income   1a   35500   00     the Returns and allowances   1b   1450   00     the Returns and allowances   1b   1450   00     the Balance, Subtract line 1b from line 1a.   1c   34050   00     the Gross profit, Subtract line 1d from line 1c.   1e   30050   00     the Gross profit, Subtract line 1d from line 1c.   1e   30050   00     the Gross profit, Subtract line 1d from line 1c.   1e   30050   00     the Gross profit, Subtract line 1d from line 1c.   1e   30050   00     the Add lines 1e and 1f.   This is your total income.   1g   36050   00     the Reductions (provide statement)   1j   5000   00     the Reductions (provide statement)   2   00   00   00     the Reductions (loss) (protected line form trade or business.   2   00   00   00     the retrental income (loss)   00   00   00   00     the retrental income (loss)   00   00   00   00     the retrental income (loss) (protected statement)   4   00   00   00     the Reduction (protected statement)   1   00   00   00     the Reduction (protected statement)   11   00   00   00   00     the Reduction (protected statement)   11   00   00   00   00   00     the Reduction (protected statement)   11   00   00   00   00   00   00   0						
1b Returns and allowances   1b		ctions		•		Montana
1						
1d   Cost of goods sold (provide statement)   1d   6   30050   00     1e   Gross profit. Subtract line 1d from line 1c.						
1e Gross profit. Subtract line 1d from line 1c.	1c Balance. Subtract line 1b from	n line 1a.	1c	34050	00	
1f Other income including gains (provide statement)   1g   3605   00   1g   3605   00   1h   3605   1h   7000   00   1h   3605   1h   7000   00   1h   3605   1h   7000   1h   3605   1		,	1d			
1g Add lines 1e and 1f.	·		1e	30050	00	
1 h Wages 1 i Rent 1 i 2000 00 1 i Rent 1 j Other deductions (provide statement) 1 j 500 00 1 k Add lines 1h through 1j. This is your total deductions. 1k 9500 00 1 Subtract line 1k from line 1g. This is your total income from trade or business. 1 26550 00 16480 00 1 Subtract line 1k from line 1g. This is your total income from trade or business. 1 26550 00 16480 00  Other Income 2 Net rental real estate income (loss) 3 0ther net rental income (loss) 4 Guaranteed payments (partnerships only) 4 00 00 00 5 Interest income 5 00 00 00 6 Ordinary dividends 6 00 00 00 7 Royalties 7 00 00 8 Net short-term capital gain (loss) (include federal Schedule D) 9 Net long-term capital gain (loss) (include federal Schedule D) 9 Net section 1231 gain (loss) (include federal Form 4797) 10 00 00 00 10 Net section 1231 gain (loss) (include federal Form 4797) 11 Other income (loss) (include federal Form 4562) 12 Section 179 deduction (include federal Form 4562) 12 Section 179 deduction (include federal Form 4562) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 14 26550 00 16480 00 17 Add lines 14 and 15, then subtract line 16.  Mark this box if some income is apportionable. 17 Add lines 14 and 15, then subtract line 16.  Mark this box if some income is apportionable. 18 Everywhere Receipts 1 26488 00			1f	6000	00	
1i Rent       1i       2000 00         1j Other deductions (provide statement)       1j       500 00         1k Add lines 1h through 1j.       This is your total deductions.       1k       9500 00         1 Subtract line 1k from line 1g.       This is your total income from trade or business.       1       26550 00       16480 00         Other Income         2 Net rental real estate income (loss)       2       00       00       00         3 Other net rental income (loss)       3       00       00       00         4 Guaranteed payments (partnerships only)       4       00       00       00         5 Interest income       5       00       00       00         6 Ordinary dividends       6       00       00       00         7 Royalties       7       00       00       00         8 Net short-term capital gain (loss) (include federal Schedule D)       8       00       00       00         9 Net long-term capital gain (loss) (include federal Schedule D)       9       00       00       00         10 Net section 1231 gain (loss) (include federal Form 4797)       10       00       00       00         10 Other income (loss) (include detailed statement)       11       00       00	1g Add lines 1e and 1f.	This is your total income.	1g	36050	00	
1j   Cther deductions (provide statement)	1h Wages		1h	7000	00	
1k Add lines 1h through 1j.         This is your total deductions.         1k         9500         00           1 Subtract line 1k from line 1g.         This is your total income from trade or business.         1         26550         00         16480         00           Other Income           2         Net rental real estate income (loss)         2         00         0         00           3         Other net rental income (loss)         3         00         00         00           4         Guaranteed payments (partnerships only)         4         00         00         00           5         Interest income         5         00         00         00           6         Ordinary dividends         6         00         00         00           7         Royalties         7         00         00         00           8         Net short-term capital gain (loss) (include federal Schedule D)         8         00         00         00           8         Net short-term capital gain (loss) (include federal Schedule D)         9         00         00         00           10         Net section 1231 gain (loss) (include federal Schedule D)         9         00         00         00	1i Rent		1i	2000	00	
Subtract line 1k from line 1g.   This is your total income from trade or business.   1	<ol> <li>Other deductions (provide star</li> </ol>	tement)	1j	500	00	
State   Stat	1k Add lines 1h through 1j.	This is your total deductions.	1k	9500	00	
2 Net rental real estate income (loss) 3 Other net rental income (loss) 4 Guaranteed payments (partnerships only) 5 Interest income 6 Ordinary dividends 7 Royalties 7 000 8 Net short-term capital gain (loss) (include federal Schedule D) 9 Net long-term capital gain (loss) (include federal Schedule D) 10 Net section 1231 gain (loss) (include federal Schedule D) 11 Other income (loss) (include detailed statement) 12 Section 179 deduction (include federal Form 4797) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 15 Montana additions to income 16 Montana subtractions from income 17 Add lines 14 and 15, then subtract line 16.  ■ Mark this box if some income is apportionable.  Receipts Factor 1 Everywhere Receipts 1 26483 00  2 16438 00  2 16438 00  2 16438 00	1 Subtract line 1k from line 1g.	This is your total income from trade or business.	1	26550	00	16480 00
3 Other net rental income (loss) 4 Guaranteed payments (partnerships only) 5 Interest income 6 Ordinary dividends 7 Royalties 7 000 8 Net short-term capital gain (loss) (include federal Schedule D) 9 Net long-term capital gain (loss) (include federal Schedule D) 10 Net section 1231 gain (loss) (include federal Form 4797) 11 Other income (loss) (include detailed statement) 12 Section 179 deduction (include federal Form 4562) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 15 Montana additions to income 16 Montana subtractions from income 17 Add lines 14 and 15, then subtract line 16.  ■ Mark this box if some income is apportionable.  Receipts Factor 1 Everywhere Receipts 1 26483 00 2 Montana Receipts 2 16438 00	Other Income					
4 Guaranteed payments (partnerships only) 5 Interest income 6 Ordinary dividends 6 Ordinary dividends 7 Royalties 7 000 8 Net short-term capital gain (loss) (include federal Schedule D) 9 Net long-term capital gain (loss) (include federal Schedule D) 10 Net section 1231 gain (loss) (include federal Form 4797) 11 Other income (loss) (include detailed statement) 11 000 12 Section 179 deduction (include federal Form 4562) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 15 Montana additions to income 16 Montana subtractions form income 17 Add lines 14 and 15, then subtract line 16.  Mark this box if some income is apportionable. 18 Everywhere Receipts 1 26483 00 2 16438 00 2 16438 00 2 16438 00	2 Net rental real estate income (loss		2		00	00
5 Interest income         5         00         00           6 Ordinary dividends         6         00         00           7 Royalties         7         00         00           8 Net short-term capital gain (loss) (include federal Schedule D)         8         00         00           9 Net long-term capital gain (loss) (include federal Schedule D)         9         00         00           10 Net section 1231 gain (loss) (include federal Form 4797)         10         00         00           11 Other income (loss) (include detailed statement)         11         00         00           12 Section 179 deduction (include federal Form 4562)         12         00         00           13 Other deductions (include detailed statement)         13         00         00           14 Add lines 1 through 11, then subtract lines 12 and 13         14         26550 00         16480 00           15 Montana additions to income         15         00         00           16 Montana subtractions from income         16         00         00           17 Add lines 14 and 15, then subtract line 16.         00         16480 00           Receipts Factor         1         26550 00         16480 00           1 Everywhere Receipts         1         26483 00	3 Other net rental income (loss)		3		00	0.0
6 Ordinary dividends 7 Royalties 7 000 8 Net short-term capital gain (loss) (include federal Schedule D) 9 Net long-term capital gain (loss) (include federal Schedule D) 10 Net section 1231 gain (loss) (include federal Form 4797) 11 Other income (loss) (include detailed statement) 12 Section 179 deduction (include federal Form 4562) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 15 Montana additions to income 16 Montana subtractions from income 17 Add lines 14 and 15, then subtract line 16.  Mark this box if some income is apportionable.  Receipts Factor 1 Everywhere Receipts 1 26483 00  1000 000 000 000 000 000 000 000 00	4 Guaranteed payments (partnershi	ps only)	4		00	0.0
7 Royalties 7 00 00 00 00 00 00 00 00 00 00 00 00 0	5 Interest income		5		00	0.0
8 Net short-term capital gain (loss) (include federal Schedule D)       8       00       00         9 Net long-term capital gain (loss) (include federal Schedule D)       9       00       00         10 Net section 1231 gain (loss) (include federal Form 4797)       10       00       00         11 Other income (loss) (include detailed statement)       11       00       00         12 Section 179 deduction (include federal Form 4562)       12       00       00         13 Other deductions (include detailed statement)       13       00       16480         14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550       00       16480         15 Montana additions to income       16       00       00         16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       00       16480       00         Receipts Factor       1       26550       00       16480       00         Receipts Factor       1       26483       00         1 Everywhere Receipts       1       26483       00         2 16438       00	6 Ordinary dividends		6		00	00
9 Net long-term capital gain (loss) (include federal Schedule D) 9 00 10 Net section 1231 gain (loss) (include federal Form 4797) 11 Other income (loss) (include detailed statement) 11 00 12 Section 179 deduction (include federal Form 4562) 13 Other deductions (include detailed statement) 14 Add lines 1 through 11, then subtract lines 12 and 13 15 Montana additions to income 16 Montana subtractions from income 17 Add lines 14 and 15, then subtract line 16.  Mark this box if some income is apportionable.  Receipts Factor 1 Everywhere Receipts 1 26483 00 2 Montana Receipts 2 16438 00	7 Royalties		7		00	00
10 Net section 1231 gain (loss) (include federal Form 4797)       10       00       00         11 Other income (loss) (include detailed statement)       11       00       00         12 Section 179 deduction (include federal Form 4562)       12       00       00         13 Other deductions (include detailed statement)       13       00       00         14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550       00       16480       00         15 Montana additions to income       15       00       00       00         16 Montana subtractions from income       16       00       00       00         17 Add lines 14 and 15, then subtract line 16.       00       16480       00         Receipts Factor       1       26550       00       16480       00         1 Everywhere Receipts       1       26483       00         2 Montana Receipts       2       16438       00	8 Net short-term capital gain (loss) (i	include federal Schedule D)	8		00	00
11 Other income (loss) (include detailed statement)       11       00       00         12 Section 179 deduction (include federal Form 4562)       12       00       00         13 Other deductions (include detailed statement)       13       00       16         14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550       00       16480       00         15 Montana additions to income       15       00       00       00       00       00         16 Montana subtractions from income       16       00 <t< td=""><td>9 Net long-term capital gain (loss) (ir</td><th>nclude federal Schedule D)</th><td>9</td><td></td><td>00</td><td>0.0</td></t<>	9 Net long-term capital gain (loss) (ir	nclude federal Schedule D)	9		00	0.0
12 Section 179 deduction (include federal Form 4562)       12       00       00         13 Other deductions (include detailed statement)       13       00       00         14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550 00       16480 00         15 Montana additions to income       15       00       00         16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       00       16480 00         Receipts Factor       17       26550 00       16480 00         Receipts Factor       1       26483 00         2 Montana Receipts       1       26483 00	10 Net section 1231 gain (loss) (include	de federal Form 4797)	10		00	0.0
13 Other deductions (include detailed statement)       13       00       00         14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550 00       16480 00         15 Montana additions to income       15       00       00         16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       00       16480 00         Mark this box if some income is apportionable.       17       26550 00       16480 00         Receipts Factor         1 Everywhere Receipts       1       26483 00         2 Montana Receipts       2       16438 00	11 Other income (loss) (include detail	ed statement)	11		00	00
14 Add lines 1 through 11, then subtract lines 12 and 13       14       26550       00       16480       00         15 Montana additions to income       15       00       00         16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       26550       00       16480       00         Receipts Factor         1 Everywhere Receipts       1       26483       00         2 Montana Receipts       2       16438       00	12 Section 179 deduction (include fed	deral Form 4562)	12		00	0.0
15 Montana additions to income       15       00       00         16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       17       26550 00       16480 00         Receipts Factor         1 Everywhere Receipts       1       26483 00         2 Montana Receipts       2       16438 00	13 Other deductions (include detailed	statement)	13		00	00
16 Montana subtractions from income       16       00       00         17 Add lines 14 and 15, then subtract line 16.       17       26550 00       16480 00         Receipts Factor         1 Everywhere Receipts       1       26483 00         2 Montana Receipts       2       16438 00	14 Add lines 1 through 11, then subtra	act lines 12 and 13	14	26550	00	16480 00
17 Add lines 14 and 15, then subtract line 16.       17 26550 00 16480 00         Receipts Factor       1 26483 00         1 Everywhere Receipts       1 26483 00         2 Montana Receipts       2 16438 00	15 Montana additions to income		15		00	00
Mark this box if some income is apportionable.       17       26550       00       16480       00         Receipts Factor         1 Everywhere Receipts       1       26483       00         2 Montana Receipts       2       16438       00	16 Montana subtractions from income	9	16		00	00
Receipts Factor         1 Everywhere Receipts       1       26483 00         2 Montana Receipts       2       16438 00	17 Add lines 14 and 15, then subtract	t line 16.				
1 Everywhere Receipts       1       26483 00         2 Montana Receipts       2       16438 00	Mark this box if some inco	me is apportionable.	17	26550	00	16480 00
2 Montana Receipts 2 16438 00						
2 Montana Receipts 2 16438 00	1 Everywhere Receipts		1	26483	00	
3 Divide line 2 by line 1 3 62.0700 %	2 Montana Receipts				2	16438 00
	3 Divide line 2 by line 1				3	62.0700 %





#### 2025 Montana Form PTE – Montana Adjustments Schedule



ame Test Partnership 2 Nontana Adjustments to Everywl		ne A		В	С	FEIN <b>D</b>	2 0 2 2 2 2 2 2 2 <b>E</b>
Montana Additions	1010 111001	PTE's Apportionable		Nonapportionable	From MT Schedules K-1,	From Schedules DE,	Total Everywhere
to Everywhere Income	Code	Activities		Income	Part III, Column A	Column A, Lines 15 and 16	Adjustments
Interest and mutual f	АВ	265000	00	00	0.0	00	265000 00
		C	00	00	00	00	0 (
		C	00	00	00	00	0 (
		C	00	00	00	00	0 (
		C	00	00	00	00	0.0
		C	00	00	0.0		0.0
Montana Subtractions from Everywhere Income	Total	265000	00	00	00	00	265000 0
			00	00	00		0
			00	00	0.0	0.0	0.0
			00	00	0.0		0
			00	00	0.0		0
			00	00	0.0		0
			00	00	0.0		0
	Total		00	00	00		0.0
djustments to Montana Source Income		Α		В	C	D	E
		PTE's Apportionable	r	Nonapportionable Income	From MT Schedules K-1,	From Schedules DE,	Total Montana Source
Montana Source Additions	Code	Activities	2.0	0.0	Part III, Column B	Column B, Lines 15 and 16	Income Adjustments
Investment for Conser	АВ	97632 0		00	00		97632 00
			00	00	00		00
			00	00	00		00
			00	00	00		00
			00	00	00		0(
	Total	97632		00	00		97632 00
Montana Source Subtractions	Total						
			00	00	00		0(
			00	00	00		00
			00	00	0.0		00
			00	00	0.0		00
			00	00	0.0		0(
	Total		00	00	00		00



\*25TT1101\*



### 2025 Montana Form PTE – Montana Source Income Schedule

2025v1 6/2025

Name Test Partnership 2 LLC	7	Α	B	•	FEIN	2 0 2 2 2 2 2 2 2
		Montana Source Income	Montana Source Income	Montana Source Income	Montana Source Income	Total of
Sum of Montana source income		from	from	from	from PTE's	Columns A through D
per item of income (loss) and deduction.		Montana Schedules K-1	Schedules DE	Nonapportionable Income	Apportionable Activities	
1 Ordinary business income (loss)	1	00	16480 00	00	55253368 00	55269848 00
2 Net rental real estate income (loss)	2	00	00	0.0	00	00
3 Other net rental income (loss)	3	00	00	0.0	00	00
4a Guaranteed payments: services	4a	00	00	162000 00	00	162000 00
4b Guaranteed payments: capital	4b	00	00	00	16579 00	16579 00
5 Interest income	5	0.0	00	0.0	68158 00	68158 00
6 Ordinary dividends	6	0.0	00	0.0	5526 00	5526 00
7 Royalties	7	00	00	0.0	00	00
8 Net short-term capital gain (loss)	8	00	00	00	0.0	0.0
9 Net long-term capital gain (loss)	9	00	00	0.0	00	0.0
10 Net section 1231 gain (loss)	10	00	00	0.0	00	0.0
11 Other income (loss).	11	00	00	0.0	0.0	0.0
12 Section 179 expense deduction apportionable						
to Montana	12	00	00	00	00	00
13 Other expense deductions apportionable						
and/or allocable to Montana	13	00	00	00	42368 00	42368 00
14 Total Montana Source Income	14	00	16480 00	162000 00	55301263 00	55479743 00





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, or tax year beginning | 0 | 1 | 0 | 1 | 2 | 0 | 2 | 5 | and ending | 1 | 2 | 3 | 1 | 2 | 0 | 2 | 5 |

Totalo dalondar your 2020,	or tax your	bogining in the		and onling		
Mark applicable boxes: Amended Schedule K-1  Part I. Pass-Through Entity Information	Final Sch	nedule K-1				
Name Test Partnership 2					FEIN 2	20222222
Mailing Address 111 N Sanders St						
City Helena	State M	I T ZIP Code	5 9	9601		
Part II. Owner Information						
Name Owner 1					FEIN	
Mailing Address 2 E Main ST					or SSN 2	200000001
City Madison	State W	I I ZIP Code	5 3	Beneficial C	Owner FEIN or SSN	
Owner Type I Resident	X No	nresident				
Special Allocations (See instructions)				Profit and lo	ss percentage	30.0000
The owner is included in a PTET election				Сар	ital/Ownership	30.0000
Resident owner PTET election (See instructions)						
The owner is included in a composite income tax return						
				Α		В
Part III. Montana Adjustments (See worksheet	t on page	9)		Everywhere		Montana
1 Additions			1	79500 00		29289 00
2 Subtractions			2	0.0		0.0
Part IV. Distributive Share of Montana Source	e Income	(Loss)				
1 Ordinary business income (loss)			1	45000000 00		16580954 00
2 Net rental real estate income (loss)			2	0.0		0.0
3 Other net rental income (loss)			3	0.0		0.0
4a Guaranteed payments: services			4a	48600 00		48600 00
4b Guaranteed payments: capital			4b	13500 00		4974 00
5 Interest income			5	55500 00		20447 00
6 Ordinary dividends			6	4500 00		1658 00
7 Royalties			7	0.0		0.0
8 Net short-term capital gain (loss)			8	0.0		0.0
9 Net long-term capital gain (loss)			9	0.0		0.0
10 Net section 1231 gain (loss)			10	0.0		0.0
11 Other income (loss) (include detailed statement)			11	0.0		00
12 Section 179 expense deduction			12	0.0		00
13 Other expense deductions			13	34500 00		12710 00
14 Total distributive share (See instructions)			14	45167100 00		16673212 00
Part V. Supplemental Information						
The owner filed Form PT-AGR Year		The owner is a	Dome	estic 2nd tier PTE		
1 PTET paid on behalf of owner (See instructions)					1	983720 00
2 Montana composite income tax paid on behalf of owner					2	00
3a Montana income tax withheld on behalf of owner (See inst	,				3a	00
3b Montana income tax withheld by a lower tier pass-through	•				3b	00
3c Add lines 3a and 3b.	This is	your total Montana	inco	me tax withheld on your behalf.	3c	00
4 Montana mineral royalty tax withheld					4	00
5 Other information. List type		and amount	5	0.0		0.0
Part VI. Tax Credits						
	Credit Auth	norization Number	er		Am	nount of Credit
1						00
2						00
Part VII. Montana Adjustments Detail: Enter the				·	ctions)	
1 Code 1AB 79500 00		2 A B	2	29289 00 3 Code		00
4 Code 00	5 Code			0 0 6 Code		00





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025,	or tax year	beginning 0	1 0	1 2 0 2 5 and ending	1 2 3 :	1 2 0 2 5
Mark applicable boxes: Amended Schedule K-1	☐ Final Sch	edule K-1				
Part I. Pass-Through Entity Information		icadic IV I				
Name Test Partnership 2					FEIN	20222222
Mailing Address 111 N Sanders St						
City Helena	State M	T ZIP Code	5	9601		
Part II. Owner Information	Otato	Zii Codc		, , , ,		
Name Owner 2					FF	EIN
Mailing Address 215 N Sanders St					or SS	
City Helena	State M	T ZIP Code	5 (	9 6 0 1 Benef	icial Owner FE	
ony mercina	Oldic 11	Zii Oodc		DONO	or SS	
Owner Type I Resident	□ Nor	nresident			01 00	nv .
Special Allocations (See instructions)		ii Coldoni		Profit a	nd loss perce	entage 30.0000
The owner is included in a PTET election				Tionica	Capital/Own	•
Resident owner PTET election (See instructions)					Oapitai/Own	30.0000
The owner is included in a composite income tax return	1					
The owner is included in a composite income tax return	I			Α		В
Part III. Montana Adjustments (See workshee	t on nage (	9)		Everywhere		Montana
1 Additions	t on page t	<i>-</i> ,	1	79500	0.0	29289 00
2 Subtractions			2	75500	00	00
Part IV. Distributive Share of Montana Source	e Income	(Loss)			0 0	0.0
Ordinary business income (loss)	o inicomo i	(2000)	1	45000000	0.0	16580954 00
Net rental real estate income (loss)			2	43000000	00	00
3 Other net rental income (loss)			3		00	00
4a Guaranteed payments: services			4a	48600		48600 00
4b Guaranteed payments: capital			4b	13500		4974 00
5 Interest income			5	55500		20447 00
6 Ordinary dividends			6	4500		1658 00
7 Royalties			7	4500	00	1038 00
8 Net short-term capital gain (loss)			8		00	00
9 Net long-term capital gain (loss)			9		00	00
10 Net section 1231 gain (loss)			10		00	00
11 Other income (loss) (include detailed statement)			11		00	00
12 Section 179 expense deduction			12		00	00
13 Other expense deductions			13	34500		12710 00
14 Total distributive share (See instructions)			14	45167100		16673212 00
Part V. Supplemental Information			14	4516/100	00	166/3212 00
The owner filed Form PT-AGR Year	Г	The owner is	o Dom	estic 2nd tier PTE		
The owner lined Form F1-AGR Teal     PTET paid on behalf of owner (See instructions)		The owner is a	a DOITE		1	2664859 00
Montana composite income tax paid on behalf of owner					1	2004059 00
3a Montana income tax withheld on behalf of owner (See inst	tructions)					00
3b Montana income tax withheld by a lower tier pass-through	,				3a	00
3c Add lines 3a and 3b.	•	vour total Monton		مامعا سيمير مرم امامامافانير برمة ممس	3b	
	misis	your total Montan	ia irico	me tax withheld on your beh		0.0
4 Montana mineral royalty tax withheld			_		4	0.0
5 Other information. List type		and amount	5		00	0.0
Part VI. Tax Credits	Crodit Ath	orization Numb	20"			Amount of Cradit
	Credit Auth	orization Numb	Jer			Amount of Credit
1						0.0
2	0.0000	d and of a set	ii i ataa	ent entered on Dart III. (Co :	notruotions)	0.0
Part VII. Montana Adjustments Detail: Enter the 1 Code 1AB 7950000		a code of each ad 2 A B	-			0.0
		2 A D			ode	00
4 Code 00	5 Code			00 6 Ca	ode	00



\*25TT1301\*





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, or tax year beginning | 0 | 1 | 0 | 1 | 2 | 0 | 2 | 5 | and ending | 1 | 2 | 3 | 1 | 2 | 0 | 2 | 5

For the calendar year 2025, or tax year beginning	0 1 0 1	1 2 0 2 3 and ending 1 2	3 1 2 0 2 3
Mark applicable boxes: Amended Schedule K-1 Final Schedule K-1			
Part I. Pass-Through Entity Information			
Name Test Partnership 2		F	EIN 20222222
Mailing Address 111 N Sanders St			
City Helena State M T ZIP (	Code 5 9	601	
Part II. Owner Information			
Name Owner 3			FEIN
Mailing Address 1315 10th St		OI	r SSN 2 0 0 0 0 0 0 0 3
City Sacramento State C A ZIP (	Code 9 5	8 1 4 Beneficial Owne	er FEIN
		O	r SSN
Owner Type I Resident Nonresident			
Special Allocations (See instructions)		Profit and loss p	-
The owner is included in a PTET election		Capital/C	Ownership 17.5000
Resident owner PTET election (See instructions)			
The owner is included in a composite income tax return			_
		Α	В
Part III. Montana Adjustments (See worksheet on page 9)		Everywhere	Montana
1 Additions	1	46375 00	17086 00
2 Subtractions	2	00	00
Part IV. Distributive Share of Montana Source Income (Loss)		0 0	00
1 Ordinary business income (loss)	1	26250000 00	9672223 00
2 Net rental real estate income (loss)	2	00	00
3 Other net rental income (loss)	3	00	00
4a Guaranteed payments: services	4a 4b	28350 00 7875 00	28350 00 2901 00
4b Guaranteed payments: capital 5 Interest income			
6 Ordinary dividends	5 6	32375 00 2625 00	11928 00 967 00
7 Royalties	7	2625 00	96700
8 Net short-term capital gain (loss)	8	00	00
9 Net long-term capital gain (loss)	9	00	00
10 Net section 1231 gain (loss)	10	00	00
11 Other income (loss) (include detailed statement)	11	00	00
12 Section 179 expense deduction	12	00	00
13 Other expense deductions	13	20125 00	7414 00
14 Total distributive share (See instructions)	14	26347475 00	9726041 00
Part V. Supplemental Information			
	ner is a Dome	stic 2nd tier PTE	
PTET paid on behalf of owner (See instructions)		1	573836 00
2 Montana composite income tax paid on behalf of owner		2	00
3a Montana income tax withheld on behalf of owner (See instructions)		3a	00
3b Montana income tax withheld by a lower tier pass-through entity		3b	00
3c Add lines 3a and 3b. This is your total M	Iontana incor	ne tax withheld on your behalf. 3c	0.0
4 Montana mineral royalty tax withheld		4	00
5 Other information. List type and amount	unt 5	00	00
Part VI. Tax Credits			
Code Credit Authorization I	Number		Amount of Credit
1			00
2			00
Part VII. Montana Adjustments Detail: Enter the amount and code of ea	-	· ·	
1 Code 1AB 46375 00 2 Code 2AB	1	.7086 00 3 Code	00
4 Code 0 0 5 Code		0 0 6 Code	00





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, or tax year beginning | 0 | 1 | 0 | 1 | 2 | 0 | 2 | 5 | and ending | 1 | 2 | 3 | 1 | 2 | 0 | 2 | 5

For the calendar year 2025, t	or tax year	beginning	10	1 2 0 2 3 and ending 1	2 3 1 2	0 2 3
Mark applicable boxes: Amended Schedule K-1	7 Final Sc	chedule K-1				
Part I. Pass-Through Entity Information						
Name Test Partnership 2					FEIN	20222222
Mailing Address 111 N Sanders St						
City Helena	State I	M T ZIP Code	5 9	9601		
Part II. Owner Information						
Name Owner 4					FEIN	200000004
Mailing Address 175 N 27th ST #1400					or SSN	
City Billings	State I	M T ZIP Code	5 9	9 1 0 1 Beneficial O	wner FEIN	
,					or SSN	
Owner Type P Resident	□ No	onresident				
Special Allocations (See instructions)	ш			Profit and los	s percentage	e 15.0000 9
The owner is included in a PTET election					al/Ownership	
Resident owner PTET election (See instructions)				·		
The owner is included in a composite income tax return						
				Α		В
Part III. Montana Adjustments (See worksheet	on page	9)		Everywhere		Montana
1 Additions			1	39750 00		14645 00
2 Subtractions			2	00		00
Part IV. Distributive Share of Montana Source	Income	(Loss)				
1 Ordinary business income (loss)			1	22500000 00		8290477 00
2 Net rental real estate income (loss)			2	00		00
3 Other net rental income (loss)			3	00		00
4a Guaranteed payments: services			4a	24300 00		36450 00
4b Guaranteed payments: capital			4b	6750 00		2487 00
5 Interest income			5	27750 00		10224 00
6 Ordinary dividends			6	2250 00		829 00
7 Royalties			7	00		00
8 Net short-term capital gain (loss)			8	00		00
9 Net long-term capital gain (loss)			9	00		00
10 Net section 1231 gain (loss)			10	00		00
11 Other income (loss) (include detailed statement)			11	00		00
12 Section 179 expense deduction			12	00		00
13 Other expense deductions			13	17250 00		6355 00
14 Total distributive share (See instructions)			14	22583550 00		8348757 00
Part V. Supplemental Information						
The owner filed Form PT-AGR Year		The owner is a	a Dome	estic 2nd tier PTE		
1 PTET paid on behalf of owner (See instructions)					1	492577 00
2 Montana composite income tax paid on behalf of owner					2	0.0
3a Montana income tax withheld on behalf of owner (See instr	,			3	Ba	0.0
3b Montana income tax withheld by a lower tier pass-through	-				Bb	0.0
3c Add lines 3a and 3b.	This is	s your total Montan	a inco	me tax withheld on your behalf.	Вс	0.0
4 Montana mineral royalty tax withheld					4	0.0
5 Other information. List type		and amount	5	00		00
Part VI. Tax Credits						
Code	Credit Aut	horization Numb	oer		Α	mount of Credit
1						00
2						00
Part VII. Montana Adjustments Detail: Enter the					ctions)	
1 Code 1AB 39750 00	2 Code	2AB		14645 00 3 Code		00
4 Code 00	5 Code			00 <b>6 Code</b>		00





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

Par 2025 or tax year heginning | 0 | 1 | 0 | 1 | 2 | 0 | 2 | 5 | and ending | 1 | 2 | 3 | 1 | 2 | 0 | 2 | 5 |

For the calendar year 2025, o	r tax year beginning	LU	1 2 0 2 3 and ending	1 2 3	1 2	0 2 3		
Mark applicable boxes: Amended Schedule K-1	Final Schedule K-1							
Part I. Pass-Through Entity Information								
Name Test Partnership 2				FE	EIN :	202	222	2 2 2
Mailing Address 111 N Sanders St								
City Helena	State M T ZIP Code	5	9601					
Part II. Owner Information	J. J							
Name Owner 5					FEIN 2	200	0 0 0	0 0 5
Mailing Address 125 W State St					SSN			
City Trenton	State N J ZIP Code	0	8 6 0 8 Benefi	cial Owner				
Ony II CIICOII	Stato = 21 Sout		Bonon		SSN			
Owner Type F C Resident	Nonresident			OI	0011			
Special Allocations (See instructions)	Nonicoldent		Profit ar	nd loss per	rentane		7 5	000
The owner is included in a PTET election				Capital/Ov	-			5000
Resident owner PTET election (See instructions)				Oupital/OV	viicionip		7.5	000
The owner is included in a composite income tax return								
The owner is included in a composite income tax return			Α			В		
Part III. Montana Adjustments (See worksheet	on nage 0)		Everywhere			Mont		
1 Additions	on page 3)	1	19875	0.0				22 00
2 Subtractions		2	19073	00			73	00
Part IV. Distributive Share of Montana Source	Incomo (Loss)			00				00
Ordinary business income (loss)	ilicollie (LOSS)	1	11250000	0.0		4 .	1450	39 00
, ,		2	11250000	00		4.	1452	00
2 Net rental real estate income (loss)		3		00				00
3 Other net rental income (loss)			10150					0.0
4a Guaranteed payments: services		4a	12150				1.0	
4b Guaranteed payments: capital		4b	3375					43 00
5 Interest income		5	13875					12 00
6 Ordinary dividends		6	1125				4	14 00
7 Royalties		7		00				0.0
8 Net short-term capital gain (loss)		8		00				0.0
9 Net long-term capital gain (loss)		9		00				0.0
10 Net section 1231 gain (loss)		10		00				0.0
11 Other income (loss) (include detailed statement)		11		00				0.0
12 Section 179 expense deduction		12		00				0.0
13 Other expense deductions		13	8625					78 00
14 Total distributive share (See instructions)		14	11291775	00		4:	1561	52 00
Part V. Supplemental Information								
The owner filed Form PT-AGR Year	The owner is a	Dom	estic 2nd tier PTE					
1 PTET paid on behalf of owner (See instructions)				1				0.0
2 Montana composite income tax paid on behalf of owner				2		2	2452	30 00
3a Montana income tax withheld on behalf of owner (See instru	,			3a				0.0
3b Montana income tax withheld by a lower tier pass-through e	-			3b				00
3c Add lines 3a and 3b.	This is your total Montan	a inco	me tax withheld on your beha	alf. 3c				0.0
4 Montana mineral royalty tax withheld				4				00
5 Other information. List type	and amount	5		00				00
Part VI. Tax Credits								
Code	redit Authorization Numb	er			An	nount o	f Cred	lit
1								00
2								00
Part VII. Montana Adjustments Detail: Enter the	amount and code of each adj	ustme	ent entered on Part III. (See ir	nstructions	)			
	2 Code 2AB		7322 00 3 Co					00
	5 Code		00 6 Co	de				0.0





# **2025 Interest on Underpayment of Estimated Tax** for Composite Tax and Pass-Through Entity Tax

Form EST-PTI V1 6/2025

15-30-2512, MCA

Pass-Ihrough Entity Name Test Partnership 2			h	-EIN [2] 0 [2]	2 2 2 2 2 2			
Part I. Required Pass-Through Entity Tax and/o	or (	Composite	Tax Annual I	Pavment				
2 Multiply line 1 by 90% (0.90)	,	,		2	4960222 4464200			
3a 2025 total flow-through payments applied to								
pass-through entity tax and/or composite tax liability	v fr	om						
Form PTE, lines 26 and 29	,	3a	6000	0				
3b Overpayment from 2024 Form PTE, line 46, applied	d to			<u> </u>				
pass-through entity tax and/or composite tax		3b						
3 Add lines 3a and 3b.		05 <u> </u>		3	60000			
4 Subtract line 3 from line 1. If the result is less than \$500	) s	ton here						
You do not owe interest on your underpayment of estim		•		4	4900222			
5 2024 pass-through entity tax and/or composite tax liabil			m PTF	'				
lines 25 and 28	ıcy	110111 202 1 1 011	,	5	3855150			
	. v	our required a	nnual payment		3855150			
	_	-	aa. payo	0	0000100			
Part II. Interest on the Underpayment of Estima	ate	_	_	•	-			
The due dates shown are for calendar year taxpayers.		Α	В	C	D			
Adjust these dates accordingly for fiscal year filers.		4/15/2025	6/16/2025	9/15/2025	1/15/2026			
Complete lines 1 through 4 in ea	acı	n column beta	ore going to iin	e 5.				
1 Divide Part I, line 6, by four and enter the result								
in each column. If using the annualized method,		0.50.	0.50.700	0.50.700	00.500			
enter Part III, line 22.	1	963788	963788	963788	936788			
2 Divide Part I, line 3a, by four and enter the result in		15000	15000	15000	15000			
each column	2	15000 948788	15000 948788	15000	15000 948788			
3 Subtract line 2 from line 1	3	948788	948788	948788	948788			
4 Amount of estimated tax paid by the date in each column.	,							
Include the amount from Part I, line 3b in Column A.	4 [	0	U U	0	0			
Complete lines 5 through 11 of one c	OIL	imm before go	ing to the nex	l Column.				
5 Overpayment from the previous period, if any, from	_		0	0				
line 11 of the previous column 6 Add lines 4 and 5.	5		0	0	0			
	_		0	0				
This is your estimated payment for the period. 7 Add lines 9 and 10 from the previous column.	О	0	0	0	0			
This is your total underpayment to date.	7		948788	1897576	2846364			
8 Subtract line 7 from line 6. If zero or less enter 0.	8	0	0	0	2040304			
9 If the amount on line 8 is zero, subtract line 6 from line 7.	0	U	U	U	0			
Otherwise, enter 0.								
This is the underpayment from the previous period.	۵		948788	1897576	2846364			
10 If line 8 is equal to or less than line 3, subtract line 8	٦		310,00	1037370	2010301			
from line 3. If line 8 is greater than line 3, go to line 11.								
This is the current period underpayment. 1	ا ما	948788	948788	948788	948788			
11 If line 3 is less than line 8, subtract line 3 from line 8.		310,00	310700	710,00	310700			
Then go to line 5 in the next column.								
This is the overpayment for period. 1	11	0	0	0	0			
Complete lines 12 through 14 of the colu			-		Ŭ			
12 Date(s) you paid the amount on line 10 or				1011 11110 10.				
March 16, 2026, whichever is earlier (See instructions)	12	03/16/2026	03/16/2026	03/16/2026	03/16/2026			
13 Number of days from the installment due date to the	14	03/10/2026	03/10/2026	03/10/2026	55/15/2020			
•	13	335	273	182	60			
14 Multiply line 10 by line 13.					3 0			
Then, multiply the result by 0.000192	14	61026	49732	33154	10930			
15 Add the amounts on line 14 in each column. Enter here	ar	nd on Form PT	E, line 31.					
This is your interest	est	t on underpav	ment of estima	ted taxes. 15				

#### Case 3: Form PTE (S-Corp)

Test S-Corp 1 Inc is a company that is filing a timely final return. The company operates only in Montana with 100% of its gross receipts earned within Montana. The company's total Montana source income is \$185,994.

The company is also receiving Mineral Royalty Withholding credit of \$3,000 and is distributing all of the credit to its shareholders.

\*\*Any field in the following case that is highlighted in Orange requires a calculated value\*\*



#### Forms Required to be Provided by Vendors:

#### Montana:

- Apportionable Income Schedule
- Form PTE
- Flow-through Payment Schedule
- Schedule I
- Schedule II
- Schedule MTSI
- Montana Schedules K-1

#### Federal:

- Form 1065
- Schedule K

#### **Required Attachments:**

 Example PDF attachment (PDF stating "Attachment Example")

**Taxpayer Information:** Test S-Corp 1 LLC

24 Beacon St Boston, **M**A 02133

FEIN:20-3333333Date Formed:10/01/2006State Formed in:New YorkFederal Business Code/NAICS:333320MT Secretary of State ID:T0401246Date registered in MT:9/04/2020

Schedules DE Included: 0 Schedule K-1 Received: 0

Owners: 2 total owners consisting of 1 Nonresident Owner and 1 Disregarded Entity. Disregarded Entity Owners should include a beneficial owner SSN or FEIN. All Forms and attachments are required to be included in the PDF submission.



## 2025 Montana Pass-Through Entity Tax Return Include a complete copy of all related federal forms and schedules.

Form PTE

iude a complete	copy of all related federal forms a	na schedules.	20	123
Partnership	S corporation	$\times$	6	/202

	For calendar year 2025 o	r tax year beginning	0101202	5 and ending	1 2 3 3	12025
Mark all that apply:	Name					EIN 2 0 3 3 3 3 3 3 3
Initial return	Test S-Corp 1 Inc			Federal Busine	ss Code/NA	AICS 2 1 3 1 1 2
X Final return	Mailing Address			MT Secret	ary of State	ID# T 0 4 0 1 2 4 6
Amended return	24 Beacon St			Date of Registra	ation in Mon	tana 0 9 0 4 2 0 2 0
Refund return	City	State ZIP Code	+ 4	State formed	in NY	on 10012006
PTP	Boston	M A 0 2 1	. 3 3			
PTET						
Resident PTET	Enter Number of: Schedules	s K-1 Included 2	Nonresident O	wners 2	Schedu	les DE Included
	Res	sident Owners	Other Types of O	wners	Schedule	es K-1 Received
Mark this box	if your sales are protected un	der Public Law 86-272				
	utive Share of Income Items	(federal Schedule K)				
1 Ordinary business	. ,	0005/			1	170000 00
	ate income (loss) (include federal Form	8825)			2	-15000 00
-	rental income (loss)		3a	-3000 (		
•	om other rental activities (include detaile	,	3b		00	2000
3 Subtract line 3b fr				et rental income or lo		-3000 00
	payments: services		4a		00	
	payments: capital		4b		00	0.0
4 Add lines 4a and	46.		This is your tota	al guaranteed payme		0.0
5 Interest income					5	00
6 Ordinary dividend	S				6	25000 00
7 Royalties					7	9844 00
	pital gain (loss) (include federal Schedu	,			8	00
	oital gain (loss) (include federal Schedule	e U)			9	00
	gain (loss) (include federal Form 4797)				10	00
•	s) (include detailed statement)		This is seen to to	. L. fordouellier or an orași	11	186844 00
	gh 11 and enter result.	ma Mantana Causa		al federal income or lo		186844 00
	utive Share of Deduction Ite	ms – Wontana Source			-	
	deduction (include federal Form 4562)		13a	750		
13b Contribution:			13b		00	
13c Investment in	•	.mont)	13c		00	
•	)(2) expenditures (include detailed state	ernent)	13d			
	tions (include detailed statement) bugh 13e and enter result.		13e	100		850 00
14 Subtract line 13 fr	•	Th	-	otal federal deduction come from all source		185994 00
	s to the PTE's apportionable activities	""	is is your lederal lin	come nom an source	15	185994 00
	otractions from the PTE's apportionable	activities	16a		00	00
	here income (loss) from federal Schedu		16b		00	
•	here income (loss) from disregarded en		16c		00	
•	portionable income (loss) from the PTE		16d		00	
16 Add lines 16a thro	. , ,			onapportionable inco		0.0
	15, then subtract line 16	This is your deal	ictions including no	onapportionable inco	17	185994 00
	describes your business activity or ente	er vour apportionment factor			17	100004 00
	ntana activity 0% Montana		% Receipts factor	r x line 17	18	185994 00
	na source income	100.000	70 Necelpia iacioi	I A III G I I	10	100994 00
	MT Schedules K-1 issued to this entity)		19a		00	
, .	na source income from Schedules VII		19b		00	
	nable income allocated to Montana. (Se	e instructions)	19c		00	
19 Add lines 19a thro	•	This is the total nonappor				0.0
20 Add lines 18 and	_	o io tito total monappoi		Montana source inco		185994 00



Name Test S-Corp 1 Inc	FEIN 2	0 3 3 3 3 3 3
Prepayments		
21 2025 payments Mark this box if you made estimated payments using the annualization	,	
22 2024 overpayment applied to 2025	22	
23 Add lines 21 and 22.	Total prepayments 23	00
Pass-through Entity Tax, Composite Tax, and Pass-Through Withholding		
24 Total taxable income subject to pass-through entity tax from all owners' MT Schedules K-1, Part IV, line	14 (see instructions) 24	
25 Total pass-through entity tax from all owners' MT Schedules K-1, Part V, line 1	25	
26 Flow-Through Payments Schedule, Column A, line 12	26	
•	tity tax due or (overpayment). 27	00
28 Total composite tax from Schedule IV, Column H	28	
29 Flow-Through Payments Schedule, Column B, line 12	29	
30 Add lines 27 and 28, then subtract line 29. Composite tax and pass-through en	tity tax due or (overpayment). 30	00
31 Interest on underpayment of estimated tax (see instructions)	31	
32 Total pass-through withholding from all owners' MT Schedules K-1, Part V, line 3a	32	
33 PTE's tax liability resulting from an adjustment to partnership income (see instructions)	33	
34 Flow-Through Payments Schedule, Column C, line 12	34	
35 Add lines 32 and 33, then subtract line 34. Pass-through withholding and other partnership li		10974 00
36 PTE information return late filing penalty	36	00
	s with interest and/or penalty. 37	10974 00
Amended Return		
38 For amended returns only - previously issued refunds	38	
39 For amended returns only - payments made with original return	39	
40 Add lines 37 and 38, then subtract line 39.	40	10974 00
Penalty and Interest		
41 Late payment penalty	41	00
42 Interest	42	
•	al tax, penalties, and interest. 43	10974 00
Amount Owed or Refund		
44 If line 43 is more than zero, enter the amount here.	This is the amount you owe. 44	
45 If line 43 is less than zero, enter the amount here.	This is your overpayment. 45	00
46 Enter the amount from line 45 that you want applied to your 2026 tax	46	00
47 Subtract line 46 from line 45.	This is your refund. 47	00
Direct Deposit Vour Pofund Complete 4. 2 and 2 (Continuations)		
Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions)		
1 Routing Number 2 Account Number	Charling 0	Pavinga
_		Savings
Mark this box if this refund is going to an account that is located outside of the United States or it	is territories.	
REQUIRED – Signature, Paid Preparer, and Third-Party Designee Under penalties of false swearing, I declare that I have examined this return, including accompanying sched	ulas and statements, and to the he	at of my knowledge and belief it is
	uies and statements, and to the be	st of thy knowledge and belief, it is
true, correct, and complete.  Officer		
Signature x	Data Sir	gned 0 8 1 9 2 0 2 6
Printed Name Rebeccah Cooper		none 4 0 6 4 4 4 6 9 6 4
Tax Preparer		IOIE 4 0 0 4 4 4 0 0 0 4
Signature	Data Sir	gned 0 8 1 9 2 0 2 6
Print Name Tamora Pierce	,	none 4 0 6 4 4 4 1 8 0 0
		PTIN P 8 4 2 3 5 9 7 5
Mark this box if you allow the DOR to discuss this tax return with your tax preparer.  Tax Preparation Firm	<u> </u>	1111 [ [ 0 ] 1 2 3 3 3 7 7 3
Firm Name CPA LLC	Firm's FE	IN 127243249
	TIIII S TE	IN 12/243249
Mailing Address 24 Beacon ST	2	
City Boston State M A ZIP 0 2 1 3		(Soo instructions)
Pass-Through Entity Tax Authorized Representative: Required if ma	Title	Telephone Number
Email		

45





### 2025 Montana Form PTE – Flow-Through Payments Schedule



Name Test S-Corp 1 Inc

FEIN 2 0 3 3 3 3 3 3 3

Part I. Montana Schedules K-1 received by the pass-through entity reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax. Attach a statement with the same information if the PTE received more than four Montana Schedules K-1 reporting mineral royalty withholding, pass-through withholding, and/or pass-through entity tax.

		Α	В	С
Entity Name	FEIN	Mineral Royalty	Pass-Through	Pass-Through Entity
		Withholding Received	Withholding Received	Tax Received
1 Royalty LP	1 2 0 0 0 0 0 0 1	3000 00	00	00
2		0.0	00	0.0
3		0.0	00	0.0
4		0.0	00	0.0
	5 Totals	3000 00	00	0.0

Part II. Flow-through payment allocations (See instruction	Schedules K-1 subject to:						
		Α		В	С		
		Pass-Through Entity	/ Tax	Composite Tax	Other		
1 Sum of profit and loss percentage of all MT Schedules K-1							
subject to applicable Column(s) A, B, and C	1	0.0000	%	0.0000 %	100.0000 %		
2 Multiply total in Part I, Column A by percentage on line 1 for each Column	2		00	00	3000 00		
3 Mineral royalty withholding passed to owners	3				3000 00		
4 Enter Column A, line 2 and Column B, line 2.							
Subtract Column C, line 3 from Column C, line 2.							
Balance of mineral royalty withholding the PTE can claim as a credit.	4		00	00	00		
5 Multiply total in Part I, Column B by percentage on line 1 for each Column	5		00	00	00		
6 Pass-through withholding passed to owners	6				00		
7 Enter Column A, line 5 and Column B, line 5.							
Subtract Column C, line 6 from Column C, line 5.							
Balance of pass-through withholding the PTE can claim as a credit.	7		00	00	00		
8 If Column A, line 1 is greater than 0%, enter the total from Part I, Column C	8		00				
9 If Column A, line 1 is 0%, multiply the total in Part I, Column C							
by Columns B and C, line 1	9			00	00		
10 Total pass-through entity tax passed to owners	10				00		
11 Enter Column B, line 9.							
Subtract Column C, line 10 from line 9.							
Credit balance for PTE not electing to pay PTET.	11			00	00		
12 Add lines 4, 7, 8, and 11 in each Column.							
Total payments the PTE can claim as a credit.	12		00	00	00		





# 2025 Montana Form PTE Schedule I – Receipts Factor for Multistate Pass-Through Entities



Name Test S-Corp 1 Inc FEIN 2 0 3 3 3 3 3 3 3

Part I. Receipts Factor		A Everywhere		B Montana
1a Total receipts, less returns and allowances	1a	0(	)	
1b Receipts delivered or shipped to Montana purchasers from outside Montana			1b	00
1c Receipts delivered or shipped to Montana purchasers from within Montana			10	00
1d Receipts shipped from Montana to the United States government			10	00
1e Receipts shipped from Montana to purchasers in a state where the taxpayer is not taxable			1e	00
1f Gross receipts from services			11	0.0
2 Taxable dividends	2	0 (	)	00
3 Interest income	3	0 (	)	00
4 Gross rents, leasing, or licensing of property	4	0 (	)	00
5 Royalties	5	0 (	)	00
6 Net gains reported on federal Schedule D and federal Form 4797	6	0 (	)	00
7 Other gross receipts	7	0 (	)	00
8 Add lines 1 through 7 in each column	8	0 (	)	00
9 Divide Column B, line 8 by Column A, line 8. Multiply the result by 100.				
Enter here and on page 1, line 18.		This is your receipts factor		100.0000 %
Part II. General Receipts Questions				

Attach additional pages if necessary

1	Descr	ibe the nature and location of your Montana business activities.
	Sup	ports oil and gas operations with lease spaces in MT.
2a		Mark this box if you used a reasonable approximation method to assign receipts reported on Part I, line 1. Attach a statement. (See instructions)
2b		Mark this box if you changed your reasonable approximation method from a prior year to assign receipts on this tax return. Attach a statement. (See instructions)





#### 2025 Montana Form PTE Apportionable Income Schedule



Name Test S-Corp 1 Inc

FEIN 2 0 3 3 3 3 3 3 3

Use this schedule to segregate the PTE's income per income type for lines 16b, 16c, and 16d, and determine the PTE's income that is apportioned to Montana (Column G) before adjustments. The PTE must include the amounts from Column G on the Montana Source Income Schedule, Column D.

The FTE must include the amounts	A	B (line 16b)	C (line 16c)	D (line 16d)	E	F	G
	Federal Schedule K	Federal Schedule K-1	Disregarded entities	Nonapportionable income	Apportionable Income (A - B - C - D)	Receipts factor from Schedule I, line 9	Income apportioned to Montana (E x F)
1 Ordinary business income							
(loss)	170000				170000	100	170000
2 Net rental real estate income							
(loss)	-15000				-15000	100	-15000
3 Other net rental income (loss)	-3000				-3000	100	-3000
4a Guaranteed payments: services							
4b Guaranteed payments: capital							
5 Interest income							
6 Ordinary dividends	25000				25000	100	25000
7 Royalties	9844				9844	100	9844
8 Net short-term capital gain (loss)							
9 Net long-term capital gain (loss)							
10 Net section 1231 gain (loss)							
11 Other income (loss)							
12 Section 179 expense deduction apportionable and/or allocable	75.0				75.0	100	750
to Montana	750				750	100	750
13 Other expense deductions apportionable and/or allocable							
to Montana	100				100	100	100
14 Total	185994				185994	100	185994



\*25TT0501\*



# 2025 Montana Form PTE Schedule II – Montana Pass-Through Entity Tax Credits



Name Test S-Corp 1 Inc	FEIN	2 0 3 3 3 3 3 3 3
1 Qualified endowment credit	1	450 00
2 Recycle credit. Include Form RCYL.	2	500 00
3 Apprenticeship credit	3	750 00
4 Trades education and training credit. Include Form TETC.	4	600 00
5 Innovative educational program credit		
Credit confirmation code 1 0 0 0 0 0 0 0 1	5	1000 00
6 Student scholarship organization credit		
Credit confirmation code 2 0 0 0 0 0 0 0 2	6	600 00
7 Contractor's gross receipts tax credit. If multiple CGR accounts, mark here		
1 2 3 4 5 6 7 0 0 3 C G R	7	1200 00
8 Historic property preservation credit. Include federal Form 3468	8	200 00
9 Infrastructure users fee credit	9	250 00
10 Media credit		
UCRN 3 0 - 0 0 0 0 - 0 0 - 0 0 0 - 0 0 0 - 0 0 3	10	700 00
11 Jobs growth incentive credit		
Credit certificate number 4 0 0 0 - 0 0 0 0 0 0 0 0 4	11	350 00
12 Unlocking public lands credit	12	750 00



#### 2025 Montana Form PTE – Montana Source Income Schedule

2025v1 6/2025

2 0 3 3 3 3 3 3 3 Name Test S-Corp 1 Inc FEIN В С D Α Ε Montana Source Income Montana Source Income Montana Source Income Montana Source Income Total of from from from PTE's Columns A through D Sum of Montana source income from Montana Schedules K-1 Schedules DE Nonapportionable Income **Apportionable Activities** per item of income (loss) and deduction. 1 Ordinary business income (loss) 00 00 00 170000 00 170000 00 2 00 00 00 -15000 00 2 Net rental real estate income (loss) -15000 00 3 Other net rental income (loss) 3 00 00 00 -3000 00 -3000 00 00 00 00 4a Guaranteed payments: services 4a 00 00 00 4b 00 00 00 00 4b Guaranteed payments: capital 00 00 5 Interest income 5 00 00 0.0 6 00 00 00 25000 00 25000 00 6 Ordinary dividends 00 9844 00 00 00 9844 00 7 Royalties 00 00 00 00 00 8 Net short-term capital gain (loss) 9 00 00 00 00 00 9 Net long-term capital gain (loss) 00 00 10 Net section 1231 gain (loss) 10 00 00 00 11 Other income (loss). 11 00 00 00 00 00 12 Section 179 expense deduction apportionable to Montana 12 00 00 00 750 00 750 00 13 Other expense deductions apportionable and/or allocable to Montana 13 00 00 00 100 00 100 00 14 Total Montana Source Income 14 00 00 00 185994 00 185994 00







Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, or tax year beginning 0 1 0 1 2 0 2 5 and ending 1 2 3 1 2 0 2 5

Totalo salondar your 2020, o	r tax your	bogiiiiiig iii		and onam	9	
Mark applicable boxes: Amended Schedule K-1  Part I. Pass-Through Entity Information	Final Sch	nedule K-1				
					E	EIN 203333333
Name Test S-Corp 1 Inc Mailing Address 24 Beacon St						_111 2 0 3 3 3 3 3 3 3
	State M	A ZIP Code	0 '	2 1 3 3		
City Boston	State M	A ZIP Code	0 .	2133		
Part II. Owner Information						FEIN 30000001
Name Owner 1						FEIN 300000001 SSN
Mailing Address 501 N 3rd ST	Ctata T	7 710 0 - 1 -	1 '	7 1 2 0 Dam		
City Harrisburg	State P	A ZIP Code	Т	7 1 2 0 Bene	eficial Owner	
Owner Type I Resident Special Allocations (See instructions)	X Nor	nresident		Profit	or and loss per	SSN 3 0 0 0 0 0 0 1 0 creentage 50.0000 9
The owner is included in a PTET election					Capital/Ov	vnership 50.0000
Resident owner PTET election (See instructions)						
The owner is included in a composite income tax return						
_				Α		В
Part III. Montana Adjustments (See worksheet	on page 9	9)		Everywhere		Montana
1 Additions			1		00	00
2 Subtractions			2		00	00
Part IV. Distributive Share of Montana Source	Income	(Loss)				
1 Ordinary business income (loss)			1	8500	000	85000 00
2 Net rental real estate income (loss)			2	-750	000	-7500 00
3 Other net rental income (loss)			3	-150	000	-1500 00
4a Guaranteed payments: services			4a		00	00
4b Guaranteed payments: capital			4b		00	00
5 Interest income			5		00	00
6 Ordinary dividends			6	1250	000	12500 00
7 Royalties			7	492	2 0 0	4922 00
8 Net short-term capital gain (loss)			8		00	00
9 Net long-term capital gain (loss)			9		00	00
10 Net section 1231 gain (loss)			10		00	00
11 Other income (loss) (include detailed statement)			11		00	00
12 Section 179 expense deduction			12	37	5 0 0	375 00
13 Other expense deductions			13	5	0 0 0	50 00
14 Total distributive share (See instructions)			14	9299	7 0 0	92997 00
Part V. Supplemental Information						
The owner filed Form PT-AGR Year		The owner is a	a Dome	estic 2nd tier PTE		
1 PTET paid on behalf of owner (See instructions)					1	00
2 Montana composite income tax paid on behalf of owner					2	00
3a Montana income tax withheld on behalf of owner (See instru	uctions)				3a	5487 00
3b Montana income tax withheld by a lower tier pass-through e	entity				3b	00
3c Add lines 3a and 3b.	This is	your total Montan	a inco	me tax withheld on your be	half. 3c	5487 00
4 Montana mineral royalty tax withheld					4	1500 00
5 Other information. List type		and amount	5		00	00
Part VI. Tax Credits						
Code C	redit Auth	orization Numb	er			Amount of Credit
1 The calculation for the	nese fi	lelds are	the	Schedule II *	P&L%	00
2 Codes: QEC,RCYL,APP,TR	ETC, IEI	P,SSO,CGR,	HPP	, IUFC, MEDIA, JGI	,UPC	00
Part VII. Montana Adjustments Detail: Enter the	amount and	d code of each adj	justme	ent entered on Part III. (See	instructions	)
1 Code 0 0	2 Code			00 3 0	Code	00
4 Code 0 0	5 Code			00 6 0	Code	00





6/2025

Owner's Share of Income (Loss), Deductions, Credits, etc.

For the calendar year 2025, o	r tax year b	peginning 0	1 0	1 2 0 2 5 and	ending 1 2	3 1 2 (	0 2 5		
Mark applicable boxes: Amended Schedule K-1	7 Final Scho	edule K-1							
Part I. Pass-Through Entity Information	1 11101 0011	oddio IV I							
Name Test S-Corp 1 Inc						FEIN 2	2 0 3	3 3 3	3 3 3
Mailing Address 24 Beacon St									
City Boston	State M	A ZIP Code	0 :	2 1 3 3					
Part II. Owner Information	Otato 11	21 21 0000							
Name Owner 2						FEIN			
Mailing Address 1000 Bank St							3 0 0	0 0 0	0002
City Richmond	State V	A ZIP Code	2 3	3 2 1 9	Beneficial Own				
	o to to	0000				or SSN			
Owner Type I Resident	Non	resident							
Special Allocations (See instructions)					Profit and loss p	ercentage		50.0	0000
The owner is included in a PTET election						Ownership			0000
Resident owner PTET election (See instructions)									
The owner is included in a composite income tax return									
				Α			В	j	
Part III. Montana Adjustments (See worksheet	on page 9	))		Everywhe	re		Mont	ana	
1 Additions	1 0	,	1		00				0.0
2 Subtractions			2		00				0.0
Part IV. Distributive Share of Montana Source	Income (	Loss)							
1 Ordinary business income (loss)	`	,	1	8	35000 00			850	00 00
2 Net rental real estate income (loss)			2		7500 00			-75	00 00
3 Other net rental income (loss)			3		1500 00				00 00
4a Guaranteed payments: services			4a		00				0.0
4b Guaranteed payments: capital			4b		00				0.0
5 Interest income			5		00				0.0
6 Ordinary dividends			6	1	2500 00			125	00 00
7 Royalties			7		4922 00			49	22 00
8 Net short-term capital gain (loss)			8		00				0.0
9 Net long-term capital gain (loss)			9		00				0.0
10 Net section 1231 gain (loss)			10		00				0.0
11 Other income (loss) (include detailed statement)			11		00				0.0
12 Section 179 expense deduction			12		375 00			3	75 00
13 Other expense deductions			13		50 00				50 00
14 Total distributive share (See instructions)			14	9	2997 00			929	97 00
Part V. Supplemental Information	_	_							
The owner filed Form PT-AGR Year		The owner is a	a Dome	estic 2nd tier PTE					
1 PTET paid on behalf of owner (See instructions)					1				0.0
2 Montana composite income tax paid on behalf of owner					2				0.0
3a Montana income tax withheld on behalf of owner (See instru	ıctions)				3a			54	87 00
3b Montana income tax withheld by a lower tier pass-through e	ntity				3b				0.0
3c Add lines 3a and 3b.	This is y	our total Montan	a inco	me tax withheld on y	our behalf. 3c			54	87 00
4 Montana mineral royalty tax withheld					4			15	00 00
5 Other information. List type		and amount	5		00				0.0
Part VI. Tax Credits									
Code	redit Auth	orization Numb	oer			An	ount o	f Crec	tit
1 The calculation for the	nese fi	elds are	the	Schedule II	* P&L%				0 0
2 Codes: QEC, RCYL, APP, TI	ETC, IEP	,SSO,CGR,	HPP	, IUFC, MEDIA,	JGI,UPC				00
Part VII. Montana Adjustments Detail: Enter the	amount and	code of each ad	justme	ent entered on Part III	. (See instructio	ns)			
	2 Code			00	3 Code				0 0
4 Code 0 0	5 Code			00	6 Code				00



#### Warning Messages

Warning messages are intended to assist you with the self-testing process. Once a submission has passed your initial tests without system errors, submit your test submissions for MT DOR review as identified in the Testing Overview section.

	Warning Messages						
PTE Page #	PTE Line #	Description	Warning Message				
1	Line 4	Guaranteed payments (Partnerships only)	If this value is incorrect, check that your Federal Schedule K values are correct and transferred to the PTE correctly. This line is to report Guaranteed Payments.				
1	Line 14	Subtract line 13 from line 12	If this value is incorrect, check the federal Schedule K values are correct and transferred to the PTE correctly. This line shows the total federal income.				
1	Line 15	Montana additions to the PTE's apportionable activities	Verify that this figure transferred correctly from the Montana Adjustments Worksheet, Part 1, Column A. This line is for reporting apportionable Montana additions.				
1	Line 16a	Montana subtractions from the PTE's apportionable activities	Verify that this figure transferred correctly from the Montana Adjustments Worksheet, Part 2, Column A. This line is for reporting apportionable Montana subtractions.				
1	Line 18	Income (loss) Apportioned to Montana	Verify the ratio reported on Schedule 1 – Apportionment factor. This line is equal to the apportionment factor % multiplied by line				
1	Line 19	Add lines 19a through 19c	Verify line 19a (total MT source income from MT Schedules K-1, Part 4, line 14, Column B received from other pass-through entities).				
			Verify line 19b (total MT source income from Schedule VII).				
			Verify line 19c (see instructions for 19c).				
			This is a sum line of 19a, 19b, and 19c.				
2	Line 23	Add lines 21 and 22. Total prepayments	This line is the sum of all pre-payments for 2024.				
2	Line 24	Total taxable income subject to Pass-through Entity Dax (PTET) from all owners' MT Sched- ules K-1, Part 4, Line 14	Sum line for all owners' MT Schedules K-1, Part 4, Line 14. (See instructions)				
2	Line 25	Total Pass-through Entity Tax (PTET) from all owners' MT Schedules K-1, Part 5, Line 1	Sum line for Pass-through Entity Tax (PTET) from all owners' MT Schedule K-1, Part 5, Line 1. (See instructions)				
2	Line 26	Flow-through Payments Schedule, Column A, Line 12	This line is from Column A, line 12 of the Flow-through payment Schedule. It is the total amount the PTE can claim as a credit from this column. (See instructions)				
2	Line 27	Subtract Line 23 and 26 from line 25. Pass- through Entity Tax due or (overpayment)	Subtract line 23 and 26 from line 25. This equals your Pass-through Entity Tax due or overpaid.				
2	Line 28	Total composite tax from Schedule IV, Column H	Total line of all Owners MT Schedules K-1 Part 5, Line 2. (See instructions)				
2	Line 30	Add Line 27 and 28, then subtract Line 29. Composite tax and Pass-through Entity Tax due or (overpayment)	Subtract lines 27 and 29 from line 29. This equals your Composite tax due or overpaid.				
2	Line 31	Interest on Underpayment of Estimated Tax (UT Penalty) (See instructions)	This line is for Interest on Underpayment of Estimated Tax (UT Penalty). It is associated with Supplemental form EST-PTI.				

#### Warning Messages (cont.)

PTE Page #	PTE Line #	Description	Warning Message
2	Line 32	Total Pass-through Withholding from all owners' MT Schedules K-1, Part 5, Line 3a	Total sum of all owners' MT Schedules K-1, part 5, Line 3a. (See instructions)
2	Line 34		Amount is from Column C, Line 12 of the Flow-Through Payments schedule. It is the total amount the PTE can claim as a credit from this column.
2	Line 35	Add Lines 32 and 33, then subtract Line 34 Pass-through Withholding and other partnership liability dur or (overpayment)	This line is the sum Lines 32 and 33 minus Line 34. This is equals your Pass-through Withholding and other partnership liability due or overpaid.
2	Line 37	Add Lines 30, 31, 35, and 36. Total PTE Taxes with interest and/or penalty	This line is the sum lines 30, 31, 35 and 36. If this line is incorrect check prior calculations.
2		Add lines 40 through 42. Total tax, penalties, and interest	This line is the sum of lines 40, 41, and 42. If this line is incorrect check prior calculations.
2	Line 44	If Line 43 is more than zero, enter the amount here. This is the amount you owe.	This is the amount you owe. If line 43 is more than zero enter the value here.
2		If line 43 is less than zero, enter the amount here. This is your overpayment.	This is your overpayment if Line 43 is less than zero enter the value here.
2	Line 47	Subtract Line 46 from Line 45. This is your refund.	Subtract Line 46 from Line 45. This is your refund amount.

	Change Log					
Version						
Date	Test #	Change Description				
1/19/2025	1	Updated Schedule IV, Part IV Owner Nine, Column F value, added missing values to Sch K-1, Owner 10, Part VII.				
11/19/2025	2	Updated Page 2 values starting on line 27, updated values on Schedule IV, Part III, lines 1 and 3.				