



Calculation of Amount Owed or Refund

- 21. Enter your Montana total composite tax from Schedule IV, column H ..... 21. XXXXXXXXXXXX 00
22. Enter the sum of pass-through withholding from all Montana Schedule(s) K-1, part 5, line 2a..... 22. XXXXXXXXXXXX 00

Withholding

- 23 a. Total Montana mineral royalty tax withheld on your behalf (see instructions)..... 23a. XXXXXXXXXXXX 00
b. Mineral royalty tax withheld distributed to shareholders ..... 23b. XXXXXXXXXXXX 00
c. Subtract 23b from 23a. Montana mineral royalty tax withheld attributable to S corporation..... 23c. XXXXXXXXXXXX 00
24 a. Total Montana pass-through withholding paid on your behalf (see instructions).... 24a. XXXXXXXXXXXX 00
b. Montana pass-through withholding distributed to shareholders ..... 24b. XXXXXXXXXXXX 00
c. Subtract line 24b from 24a. Montana pass-through withholding attributable to S corporation ... 24c. XXXXXXXXXXXX 00
25. Add lines 23c and 24c. This is the total withholding payments attributable to S corporation ..... 25. XXXXXXXXXXXX 00

Return Payments

- 26 a. 2017 overpayment applied to 2018 ..... 26a. XXXXXXXXXXXX 00
b. 2018 estimated payments..... 26b. XXXXXXXXXXXX 00
c. 2018 extension payment..... 26c. XXXXXXXXXXXX 00
d. For amended returns only—payments made with original return ..... 26d. XXXXXXXXXXXX 00
e. For amended returns only—previously issued refunds (see instructions) ..... 26e. XXXXXXXXXXXX 00
f. Add lines 26a through 26d, then subtract line 26e. This is your total return payments. .... 26f. XXXXXXXXXXXX 00
27. Add lines 21 and 22, then subtract lines 25 and 26f. This is your amount due or (overpaid)..... 27. XXXXXXXXXXXX 00

Penalties and Interest (see instructions)

- 28 a. S corporation information return late filing penalty ..... 28a. XXXXXXXXXXXX 00
b. Interest on underpayment of estimated composite tax ..... 28b. XXXXXXXXXXXX 00
c. Composite income tax return late filing penalty ..... 28c. XXXXXXXXXXXX 00
d. Late payment penalty ..... 28d. XXXXXXXXXXXX 00
e. Interest..... 28e. XXXXXXXXXXXX 00
f. Add lines 28a through 28e. This is your total penalties and interest. .... 28f. XXXXXXXXXXXX 00

Amount Owed or Refund

- 29. Add lines 27 and 28f..... 29. XXXXXXXXXXXX 00
30. If line 29 results in an amount due, enter it here. This is the amount you owe. .... 30. XXXXXXXXXXXX 00
Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.
31. If line 29 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number..... 31. XXXXXXXXXXXX 00
32. Enter the amount from line 31 that you want applied to your 2019 composite estimated tax ..... 32. XXXXXXXXXXXX 00
33. Subtract line 32 from line 31 and enter the amount here. This is your refund. .... 33. XXXXXXXXXXXX 00

Direct Deposit

- Your Refund 1. RTN# XXXXXXXXXX 2. ACCT# XXXXXXXXXXXXXXXXXXXX
Complete 1, 2, 3 and 4 (see instructions). 3. If using direct deposit, you are required to mark one box. X Checking X Savings
4. Is this refund going to an account that is located outside of the United States or its territories? X Yes X No

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

Signature of Officer X \_\_\_\_\_ Date MMDDYYYY Printed Name and Title XXXXXXXXXXXXXXXXXXXXXXXXXXXX Telephone Number XXX XXX XXXX

Print/Type Preparer's Name XXXXXXXXXXXXXXXXXXXXXXXXXXXX Preparer's Signature \_\_\_\_\_ Date MMDDYYYY PTIN XXXXXXXXXX
Firm's Name XXXXXXXXXXXXXXXXXXXXXXXXXXXX Firm's Address XXXXXXXXXXXXXXXXXXXXXXXXXXXX Telephone Number XXX XXX XXXX Firm's FEIN XXXXXXXXXX

May the DOR discuss this tax return with your tax preparer? X Yes X No



### Schedule I - Apportionment Factors for Multistate S Corporations

Enter amounts in columns A and B. Enter percentages in column C. A. Everywhere B. Montana. C. Factor

**1. Property Factor:** Use average value for real and tangible personal property.

1a. Land.....	1a. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1b. Buildings.....	1b. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1c. Machinery.....	1c. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1d. Equipment.....	1d. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1e. Furniture and fixtures.....	1e. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1f. Leases and leased property.....	1f. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1g. Inventories.....	1g. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1h. Depletable assets.....	1h. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1i. Supplies and other.....	1i. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1j. Property of foreign subs included in combined group.....	1j. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1k. Property of unconsolidated subs included in combined group.....	1k. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1l. Property of pass-through entities included in combined group.....	1l. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
1m. Multiply amount of rents by 8 and enter result.....	1m. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
<b>Total Property Value</b> add lines 1a through 1m.....	XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00

Divide the total in column B by the total in column A. Multiply the result by 100. **This is your property factor.** .....1. XXX . XXXX

**2. Payroll Factor:**

2a. Compensation of officers.....	2a. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
2b. Salaries and wages.....	2b. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
Payroll included in:				
2c. Costs of goods sold.....	2c. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
2d. Other expenses and deductions.....	2d. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
2e. Payroll of foreign subs included in combined group.....	2e. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
2f. Payroll of unconsolidated subs included in combined group.....	2f. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
2g. Payroll of pass-through entities included in combined group.....	2g. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
<b>Total Payroll Value</b> add lines 2a through 2g.....	XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00

Divide the total in column B by the total in column A. Multiply the result by 100. **This is your payroll factor.** .....2. XXX . XXXX

**3. Gross Receipts Factor:**

3a. Gross Receipts, less returns and allowances.....	3a. XXXXXXXXXXXXX	00		
3b. Receipts delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana.....		3b.(1)	XXXXXXXXXXXXX	00
(2) Shipped from within Montana.....		3b.(2)	XXXXXXXXXXXXX	00
3c. Receipts shipped from Montana to:				
(1) United States government.....		3c.(1)	XXXXXXXXXXXXX	00
(2) Purchasers in a state where the taxpayer is not taxable.....		3c.(2)	XXXXXXXXXXXXX	00
3d. Receipts other than receipts of tangible personal property (e.g. service income).....		3d.	XXXXXXXXXXXXX	00
3e. Net gains reported on federal Schedule D and Form 4797.....	3e. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
3f. Other gross receipts (rents, royalties, interest, etc.).....	3f. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
3g. Receipts of foreign subs included in combined group.....	3g. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
3h. Receipts of unconsolidated subs included in combined group.....	3h. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
3i. Receipts (pro-rata share) of pass-through entities included in combined group.....	3i. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
3j. Less: All intercompany transactions.....	3j. XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00
<b>Total Receipts Value</b> add lines 3a through 3j.....	XXXXXXXXXXXXX	00	XXXXXXXXXXXXX	00

Divide the total in column B by the total in column A. Multiply the result by 100. **This is your receipts factor.** .....3. XXX . XXXX

**4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.**.....4. XXX . XXXX

**5. Divide the percentage on line 4 by the number of factors included in the calculation of line 4. If a property, payroll or receipts factor is 0%, it is included in the calculation of line 4 if there's a value in column A (see instructions).**

Enter the result here and also on page 1, line 18 of this form. **This is your apportionment factor.**.....5. XXX . XXXX





### Schedule II – Montana S Corporation Tax Credits

Type of Credit	Amount of Credit
1. Dependent Care Assistance Credit .....include Form DCAC	XXXXXXXXXX 00
2. College Contribution Credit .....include Form CC	XXXXXXXXXX 00
3. Health Insurance for Uninsured Montanans Credit .....include Form HI	XXXXXXXXXX 00
4. Recycle Credit .....include Form RCYL	XXXXXXXXXX 00
5. Alternative Energy Production Credit .....include Form AEPC	XXXXXXXXXX 00
6. Contractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark here. <input checked="" type="checkbox"/>	XXXXXXXXXX 00
CGR Account ID: XXXXXXXXXXXXCGR	XXXXXXXXXX 00
7. Alternative Fuel Credit .....include Form AFCR	XXXXXXXXXX 00
8. Infrastructure User Fee Credit .....include Form IUFC	XXXXXXXXXX 00
9. Historic Property Preservation Credit .....include federal Form 3468	XXXXXXXXXX 00
10. Mineral and Coal Exploration Incentive Credit .....include Forms MINE-CERT and MINE-CRED	XXXXXXXXXX 00
11. Empowerment Zone Credit.....	XXXXXXXXXX 00
12. Biodiesel Blending and Storage Credit.....include Form BBSC	XXXXXXXXXX 00
13. Innovative Educational Program Credit.....	XXXXXXXXXX 00
14. Student Scholarship Organization Credit.....	XXXXXXXXXX 00
15. Emergency Lodging Credit.....include Form ELC	XXXXXXXXXX 00
16. Unlocking Public Lands Credit.....	XXXXXXXXXX 00
17. Apprenticeship Tax Credit.....	XXXXXXXXXX 00

Type of Credit Recapture	Amount of Credit Recapture
18. Historic Property Preservation Credit Recapture.....	XXXXXXXXXX 00
19. Film Production Credit Recapture.....	XXXXXXXXXX 00
20. Biodiesel Blending and Storage Credit Recapture.....	XXXXXXXXXX 00
21. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture.....	XXXXXXXXXX 00

When attributing any credit or credit recapture from an S corporation to its shareholders, use the same proportion the S corporation used to report each shareholder's income or loss for Montana tax purposes. Include a detailed breakdown that shows each shareholder's share of the credit or credit recapture.

Use Montana Schedule K-1 to notify each shareholder of the amount of credit available to the shareholder.



\*18DX04XX\*



### Schedule IV – Montana S Corporation Composite Income Tax Schedule

**Part I. Eligible Participating Shareholders**

Enter the number of eligible participating shareholders. XXXXX  
See instructions for more information about eligible participating shareholders.

**Part II. Composite Tax Ratio**

Use the amount in column 3 to complete the calculation in column H below.

1	2	3
Enter the amount from page 1, line 14 of this form.	Enter the amount from page 1, line 20 of this form.	Divide column 2 by column 1. Do not enter more than 1.000000
XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	X.XXXXXX

**Part III.** Enter below in columns A through H the required information and amounts for each eligible participating shareholder.

	A	B	C	D	E	F	G	H	
Name		Social security number or federal employer identification number	Shareholders' share of federal income from entity	Standard deduction	Exemption \$2,440	Montana taxable income – Subtract columns D and E from column C.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G times composite tax ratio from Part II.	
1.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
2.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
3.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
4.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
5.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
6.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
7.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
8.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
9.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
10.	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX 00	XXXX 00	XXXX 00	XXXXXXXXXX 00	XXXXXXXX 00	XXXXXXXX 00	
11.	Enter the total composite tax from all additional pages, if used.....							11.	XXXXXXXX 00

Add column H, lines 1 through 11. **This is your total composite income tax liability.** XXXXXXXX 00  
Transfer the amounts from column H to each partner's Montana Schedule K-1, Part 5, Line 1.



If additional space is needed, make copies of this page. Include all additional pages from line 11 with the tax return.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$3,000	1% (0.010)	\$0	
\$3,000	\$5,200	2% (0.020)	\$30	
\$5,200	\$8,000	3% (0.030)	\$82	
\$8,000	\$10,800	4% (0.040)	\$162	
\$10,800	\$13,900	5% (0.050)	\$270	
\$13,900	\$17,900	6% (0.060)	\$409	
	More Than \$17,900	6.9% (0.069)	\$570	

### Schedule VI – Reporting of Special Transactions

Complete Schedule VI only if your small business corporation filed any of the federal forms described below. Mark the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you need to include a complete copy of your federal tax return Form 1120S.

- 1. The S corporation filed federal **Form 8918 – Material Advisor Disclosure Statement** with the Internal Revenue Service. X Yes  
Material advisors to any reportable transactions must file Form 8918.
- 2. The S corporation filed federal **Form 8824 – Like-Kind Exchanges** with the Internal Revenue Service. X Yes  
NOTE: Mark the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property. Use Form 8824 to report each exchange of business or investment property for property of a like-kind.
- 3. The S corporation filed federal **Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships** with the Internal Revenue Service. X Yes  
Use Form 8865 to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships) or Section 6046A (reporting of acquisitions, dispositions and changes in foreign partnership interest).
- 4. The S corporation filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service. X Yes  
Use Form 8886 to disclose information for each reportable transaction in which you participated.
- 5. The S corporation filed federal **Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases** with the Internal Revenue Service. X Yes  
Use Form 8023 to report elections under IRC 338 made by a purchasing corporation for a target corporation in a qualified stock purchase (QSP). In the case of a target S corporation acquisition under IRC 338(h)(10), the election must be made by all of the shareholders of a target S corporation, including those who do not sell their stock in the event of a QSP transaction.

**Complete this section if you made a disbursement to a related party.**

- 6. **During this tax year, the S corporation made payments to one or more related parties (excluding salary compensation) that exceed \$100,000 per recipient.** X Yes

If you answer "Yes" to this question, provide the name and federal employer identification number of each related party below and the amount that you paid to each related party:

Name	FEIN	Amount of Payment
XX	XXXXXXXXXX	XXXXXXXXXXXX 00
XX	XXXXXXXXXX	XXXXXXXXXXXX 00
XX	XXXXXXXXXX	XXXXXXXXXXXX 00

