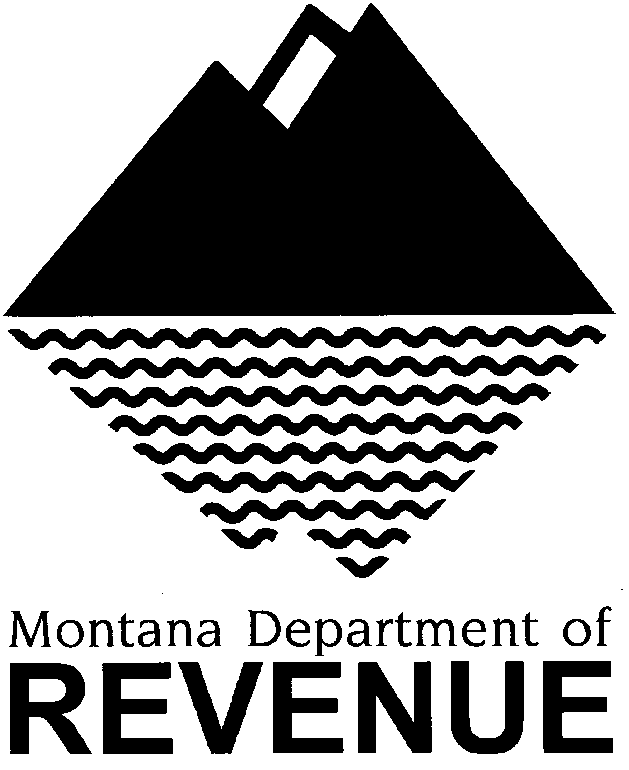


**MeF Specifications for Partnership and S-Corporation Information and Composite Tax Returns**

**(Form PR-1 and CLT-4S)**

Tax Year

2018

Version 1.0

November 19, 2018

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## 

# INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana tax data required to submit complete Montana Partnership and S-Corporation Tax returns.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

# Program Overview

Partnering with the IRS, the Montana Department of Revenue began accepting electronic Partnership and S-Corp Tax returns starting in December 2008. Returns will be prepared and submitted using the Modernized E~File (MeF) system. Montana will be accepting both Fed/State and State-Only returns from authorized E~File providers.

All software developers are required to participate in acceptance testing prior to sending production returns. Prior to testing all software developers must complete the Montana MeF Vendor Registration. This registration form provides the department with primary contact information and software limitations for vendors wanting to participate in the Montana MeF PR-1 and CLT-4S programs.

Once a software vendor has passed Montana testing, production returns will be accepted for that vendor. Production returns will have acknowledgements created and transmitted back to the vendor through the IRS.

# Contact Information

There are many different people at the department working on the Modernized E~File program. Therefore, we recommend that all questions be submitted to the primary contact listed below. Also, questions in the form of an e-mail are preferred because they can be forwarded to the person best suited to answer the question.

**Contact:**

Montana Department of Revenue E-Services Unit

Phone (406) 444-4457

[DORE-Services@mt.gov](mailto:DORE-Services@mt.gov)

# Online Resources

State of Montana <http://mt.gov/>

MT Department of Revenue <http://revenue.mt.gov/>

Internal Revenue Service <http://www.irs.gov/>

Federation of Tax Administrators <http://www.taxadmin.org/>

E-standards (formerly known as TIGERS) <http://www.statemef.com/>

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# MeF Participation and Acceptance

The Montana Department of Revenue will partner with all IRS approved software vendors in the development of a Modernized E~File program for Montana Partnership and S Corporation Tax. Prior to development, software vendors must complete the Modernized E~File (MeF) Software Vendor Registration Letter of Intent form.

Montana will make available schemas for our base forms (PR-1 and CLT-4S) and a large number of supporting schedules and credit forms. At this time we have an e-file mandate for Partnership returns with over 100 partners. Please support as many forms as possible to create a tax return that is as complete and accurate as possible. E-file mandate information can be found at http://revenue.mt.gov.

# ATS Testing

Montana requires all software developers and transmitters to test with the MT Department of Revenue. Montana intends to start ATS testing of current year returns when the IRS starts this process.

The Montana Department of Revenue ATS package may include several criteria based returns. These scenarios will include a list of what lines are to be tested. The values sent will be determined by the software vendor. We strongly encourage all software vendors test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted unless otherwise instructed.

Once ATS test cases have been submitted to the IRS, please email the following information to [DORMeF@mt.gov](mailto:DORMeF@mt.gov):

* Form name
* Name of vendor
* Name of software
* State submission ids and ATS test number for the id
* PDF for each submission id (include your ETIN & test return number in the file name).
* Example: 12345Test2.pdf

Please send one email per tax form type.Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process.

Any errors will be identified in a test summary that will be emailed to you once testing is complete. If your ATS test cases need to be corrected, please make the corrections indicated in the test summary and resubmit all the tests cases unless instructed otherwise.

Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received.

A preliminary test packet will be made available to software vendors’ mid-October. The IRS will make available Fed/State testing the third week in November 2018. We intend to accept ATS test returns at that time.

Tax preparers are not required to test with the Montana Department of Revenue.

# 

# Software Vendor Expectations

The Montana Department of Revenue is pleased to work with any software companies interested in developing e-filing of Montana returns. Our department has expectations for the developers supporting the various Montana MeF returns. These expectations are listed below.

* Complete the vendor registration form for all the tax types that will be supported.
* Comply with all the federal and state requirements per the specification documents.
* Provide complete and accurate tax returns for the taxpayers of Montana.
* Participate and successfully complete ATS testing with the Department of Revenue.
* Submit well-formed XML information to the department during both ATS testing and production.
* Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.
* Be responsive to department requests for correction of software issues during both ATS testing and production.
* Provide timely software updates to the preparer community.
* Comply with all business rules listed.
* Notify the Montana Department of Revenue if any issues arise that might delay the submission and processing of returns.
* Provide and perform schema validation on all returns submitted to the department during both ATS testing and production.
* Software approval must be provided by the Montana Department of Revenue for all software being used to generate a return. Only submit production returns after your software and any participating aggregator or third-party software has been successfully approved by the Montana Department of Revenue.

# Forms and Attachments

**The Montana Department of Revenue offers e~filing of the following forms, schedules and credits:**

* Form PR-1 Montana Partnership Information and Composite Tax return
* Form PR-1 Schedule I Apportionment Factors for Multi-state Partnership
* Form PR-1 Schedule II Montana Partnership Tax Credits
* Form PR-1 Schedule III Montana Partnership Information
* Form PR-1 Schedule IV Montana Partnership Composite Income Tax Schedule
* Form PR-1 Schedule VI Reporting of Special Transactions
* Form CLT-4S Montana S Corporation Information and Composite Tax return
* Form CLT-4S Schedule I Apportionment Factors for Multi-State S Corporations
* Form CLT-4S Schedule II Montana S Corporation Tax Credits
* Form CLT-4S Schedule III Montana S Corporation Information
* Form CLT-4S Schedule IV Montana S Corporation Composite Income Tax Schedule
* Form CLT-4S Schedule VI Reporting of Special Transactions
* Form AEPC Alternative Energy Production Credit
* Form AFCR Alternative Fuel Credit
* Form BBSC Biodiesel Blending and Storage Credit
* Form CC College Contribution Credit
* Form DCAC Dependent Care Assistance Credit
* Form HI Health Insurance for Uninsured Montanans Credit
* Form K-1 Partner’s Share of Income, Loss, Deductions, Credits, etc.
* Form RCYL Recycling Credit
* Form RSCH Increase R & D Activities Credit
* Form ELC Emergency Lodging Credit
* Form MineCred Mineral & Coal Credit
* Form IUFC Infrastructure User Fee Credit

**The Montana Department of Revenue accepts attachments of the following items:**

* Interest and Dividends not Taxable under Internal Revenue Code
* Taxes Based on Income or Profit
* Other Additions
* Interest on US Government Obligations
* Other Deductions
* Income/Loss Allocated to Montana
* Payments made with original return
* Previously Issued Refunds
* Contractors Gross Receipts Tax Credit
* Infrastructure Users Fee Credit
* See the Montana Business Rules documentation for additional required attachments

# ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

**PURPOSE OF MONTANA ACKNOWLEDGMENT**

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been received from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

**DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM**

Under normal processing conditions, the State of Montana will transmit the acknowledgment file with in ten minutes of receiving the return from the Internal Revenue Service.

**ACKNOWLEDGMENT RESOLUTION PROCESS**

We intend to acknowledge E~Filed returns throughout the day, every day. If you have not received your Montana acknowledgements please contact us following the process below. Email is the preferred method of contact.

When to contact MT DOR regarding non-receipt of a Montana acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.

2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.

3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

**WHO TO CONTACT**

If you do not get a Montana Acknowledgment Record, contact E-Services at (406) 444-4457 or DORE-Services@mt.gov. Have the following information available when making the call.

Electronic Transmitter Identification Number (ETIN)

Transmission Date

Date of IRS Acknowledgment Record

Contact Name and Phone Number, Fax number or e-mail address

State Submission ID for the return in question

Based on your information, we will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

# Return Types Accepted

* Fed/State – A original Federal return submitted with Montana return
* State-Only – A Montana return submitted without an original Federal return

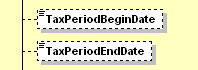
# Submission Manifest

The following values should be used in the state submission manifest.

|  |  |  |
| --- | --- | --- |
| **Element Name** | **Form PR-1** | **Form CLT-4S** |
| GovernmentCode | MTST | MTST |
| StateSubmissionType | PR-1 | CLT-4S |
| SubmissionCategory | PART | CORP |

# Return Header State

The following items from the ReturnHeaderState are required for Montana returns.



# Financial Transactions

The Montana Department of Revenue offers both Direct Deposit of refunds as well as Direct Debit payments for taxes due. The limitations to our Direct Debit and Direct Deposit programs are as follows.

**Direct Deposit**

* Refunds can only be deposited into one (1) bank account. The financial transaction schema has been modified to only allow one bank account for a direct deposit.
* Direct deposit must be for the entire amount of the refund. Montana does not allow for partial direct deposit of refunds.

**Direct Debit**

* Only one tax due payment is allowed for a single return. The financial transaction schema has been modified to meet this expectation.
* The amount of the direct debit payment must be equal to the tax due. Montana does not allow for partial direct debit of taxes due.
* The RequestedPaymentDate element in the Financial Transaction schema is required to be completed for all Direct Debit payments.

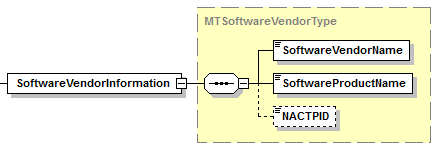
**IAT Transactions**

* Montana will not process a Direct Deposit of a refund if the IAT choice is IsIATTransaction. Any refund return submitted with the choice shown above will be processed similar to a return requesting a paper check. Issuing a paper check will add additional time to the refund process.
* Any refund return with the IAT choice of NotIATTransaction will be processed as a Direct Deposit.

Direct Deposit refund returns that are ACH returned for various reasons will be reissued as a paper check. We are not able to correct bank routing and account number information and reissue Direct Deposits.

# Software Vendor Information Element

For the required element SoftwareVendorName we would expect to see the name of the software firm. The SoftwareProductName element is required and should be populated with the name of the product being used to complete the return. The NACTPID element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.



# 

# Binary Attachment Information

Please make sure the file name is representative of the information in the binary attachment.

# WHAT HAS CHANGED FOR TY2018

**Montana Form PR-1**

1. Removed Technical Termination checkbox element TechnicalTermination Page 1.

**2. Added non apportionable income/loss element** **NonApportionIncLoss. Page 1, line 17d.**

**3. Schedule I, changed descriptions and element names with the word Sales to Receipts in Sales Factor section, now Receipts Factor.**

**4.Schedule II, added new element Apprenticeship Tax Credit (ApprenticeTaxCredit) line 17**

**5. Line number changes for elements after Apprentice Tax Credit**

**Historic Property Preservation Credit Recapture( HistoricalBuildingsRecapture) now line 18**

**Film Production Credit Recapture (FPCRecapture) now line 19**

**Biodiesel Blending & Storage Credit Recapture(BBSCRecapture) now line 20**

**Oilseed Crushing & Biodiesel Credit Recapture(OSCRecapture) now line 21**

**6. ScheduleIV, Part III standard deduction min is now 2030 and max is 4580 and Exemption amount is now 2440.**

**7. On the College contribution Credit form added 2 new schools and changed one to Enumeration element (CollegeOrUniversityName)**

**New:**

**University of Montana- Bitterroot CollegeMontana State University- Gallatin CollegeChange:**

**University of Great falls changed to University of Providence**

**Montana Form CLT4S**

**1. Added non apportionable income/loss element** **NonApportionIncLoss. Page 1, line 16d.**

**2. Schedule I, changed descriptions and element names with the word Sales to Receipts in Sales Factor section, now Receipts Factor.**

**4.Schedule II, added new element Apprentice Tax Credit (ApprenticeTaxCredit) line 17**

**5. Line number changes for elements after Apprentice Tax Credit**

**Historic Property Preservation Credit Recapture( HistoricalBuildingsRecapture) now line 18**

**Film Production Credit Recapture (FPCRecapture) now line 19 Biodiesel Blending & Storage Credit Recapture(BBSCRecapture) now line 20**

**Oilseed Crushing & Biodiesel Credit Recapture(OSCRecapture) now line 21**

**6. ScheduleIV, Part III standard deduction min is now 2030 and max is 4580 and Exemption amount is now 2440.**

**7. On the College Contribution Credit form added 2 new schools and changed 1 to Enumeration element (CollegeOrUniversityName)**

**New:**

**University of Montana- Bitterroot CollegeMontana State University- Gallatin CollegeChange:**

**University of Great falls changed to University of Providence**

**Changes or additions below are shown in Blue and deletions are shown in Red**

**Version 3.0 Changes**

**Schema has been updated to include the eStandard changes in StateBusinessPackageV7.2 changes.**

# FORM SPECIFICATIONS

# Montana Form PR-1

**Partnership and Composite Tax Return (Page 1 & 2)**

**Tax Return Information**

10 Software vendor name String64Type SoftwareVendorName Software firm name

20 Software product name String64Type SoftwareProductName Software product name

30 NACTP ID StringType NACTPID NACTP assigned software vendor id

120 Initial return checkbox CheckboxType InitialReturn X or Blank

130 Final return checkbox CheckboxType FinalReturn X or Blank

140 Amended return checkbox CheckboxType AmendedReturn X or Blank

150 Refund return checkbox CheckboxType RequestingRefund X or Blank

160 PTP checkbox CheckboxType PubliclyTraded X or Blank

**~~170 Technical termination checkbox BooleanType TechnicalTermination Either TRUE or FALSE is required~~**

190 Number of K1’s included IntegerType ScheduleK1s Numeric non-negative

200 Number of resident partners IntegerType ResidentPartners Numeric non-negative

210 Number of nonresident partners IntegerType NonResidentPartners Numeric non-negative

220 Number for other types of partners IntegerType OtherTypePartners Numeric non-negative

230 Date registered in Montana DateType DateRegistered YYYY-MM-DD

240 MT Secretary of State ID number StringType MTSecretaryOfStateId Format as one Alpha followed by 6 numeric

250 State formed in String20Type StateFormedIn Can contain up to 20 characters

260 State formed on date DateType StateFormedOn YYYY-MM-DD

270 Federal Business Code/NAICS StringType FedBusCode Must be six characters

**Partners’ Distributive Share of Income Items (Form 1065, Schedule K)**

280 1 Ordinary business income/loss USAmountType OrdinaryBusIncome Can contain up to 15 digits

290 2 Net rental real estate income/loss USAmountType NetRentRealEstateIncome Can contain up to 15 digits

300 3a Other gross rental income/loss USAmountType OtherGrossRentalIncome Can contain up to 15 digits

310 3b Expenses from other rental activities USAmountNNType ExpFromOtherRentalActiv Can contain up to 15 non-negative digits

320 3c Other net rental income/loss USAmountType OtherNetRentIncomeOrLoss Can contain up to 15 digits

330 4 Guaranteed payments USAmountNNType GuaranteedPayments Can contain up to 15 non-negative digits

340 5 Interest income USAmountNNType InterestIncome Can contain up to 15 non-negative digits

350 6 Ordinary dividends USAmountNNType OrdinaryDividends Can contain up to 15 non-negative digits

360 7 Royalties USAmountNNType Royalties Can contain up to 15 non-negative digits

370 8 Net short term capital gain/loss USAmountType NetShortTermCapGain Can contain up to 15 digits

380 9 Net long term capital gain/loss USAmountType NetLongTermCapGain Can contain up to 15 digits

390 10 Net section 1231 gain/loss USAmountType NetSection1231Gain Can contain up to 15 digits

400 11 Other income/loss USAmountType OtherIncome Can contain up to 15 digits

410 12 Total federal income/loss USAmountType TotalFedIncomeOrLoss Can contain up to 15 digits

**Partners’ Distributive Share of Deduction Items (Form 1065, Schedule K)**

420 13a Section 179 deduction USAmountNNType Sect179Deduction Can contain up to 15 non-negative digits

430 13b Contributions USAmountNNType Contributions Can contain up to 15 non-negative digits

440 13c Investment interest expense USAmountNNType InvestmentInExpense Can contain up to 15 non-negative digits

450 13d Section 59(e)(2) expenditures USAmountNNType Sect59e2Expenditures Can contain up to 15 non-negative digits

460 13e Other deductions USAmountNNType OtherDeductionsI Can contain up to 15 non-negative digits

470 14 Total federal deductions USAmountNNType TotalFedDeductions Can contain up to 15 digits

480 15 Federal income from all sources USAmountType FederalIncomeAllSources Can contain up to 15 digits

**Partners’ Distributive Share of Montana Additions and Deductions to Income**

490 16a Interest & dividends not taxable USAmountNNType IntAndDivNotTaxableUnderIRS Can contain up to 15 non-negative digits

500 16b Taxes based on income or profits USAmountNNType TaxesBasedOnIncOrProfits Can contain up to 15 non-negative digits

510 16c Other additions USAmountNNType OtherAdditions Can contain up to 15 non-negative digits

520 16 Montana additions to income USAmountNNType TotMTAdditionsToIncome Can contain up to 15 non-negative digits

530 17a Interest on US Government obligations USAmountNNType IntUSGovntObligations Can contain up to 15 non-negative digits

540 17b Deduction for purchasing recycled material USAmountNNType DeductPurchaseRcyl Can contain up to 15 non-negative digits

550 17c Other deductions USAmountType OtherDeductionsII Can contain up to 15 non-negative digits

**555 17d NonApportioanable Income/Loss USAmountType NonApportionIncLoss Can contain up to 15 digits**

560 17 Montana deductions to income USAmountType TotalMTDeductToIncome Can contain up to 15 non-negative digits

570 18 Net taxable income/loss USAmountType NetTaxableIncomeLoss Can contain up to 15 digits

**Partners’ Distributive Share of Multistate Apportionment and Allocation**

575 19 Schedule I Not Required CheckboxType SchINotRequired X or Blank

580 19 Income apportioned to MT percent LargeRatioType MultiStateTaxpayerPcnt Round to 4 decimal places

590 19 Income apportioned to Montana USAmountType MultiStateTaxpayerAppor Can contain up to 15 digits

600 20 Income allocated to Montana USAmountType MTIncomeLossAlloc Can contain up to 15 digits

610 21 MT source income multistate taxpayers USAmountType TotMTSourceIndForMultiState Can contain up to 15 digits

**Calculation of Amount Owed or Refund**

620 22 MT composite tax from Sch. III Column E USAmountNNType MTTotalCompositeTax Can contain up to 15 non-negative digits

630 23 Total partner withholding from Sch.III Column F USAmountNNType TotalPartnerWithholding Can contain up to 15 non-negative digit

**Withholding**

640 24a Total MT MRW USAmountNNType TotalPartnerWithholding Can contain up to 15 non-negative digits

650 24b MT MRW distributed to partners USAmountNNType TotalMTMRW Can contain up to 15 non-negative digits

660 24c MT MRW attributable to partnership USAmountNNType MRWDistPartners Can contain up to 15 non-negative digits

670 24d Deleted

680 24e Deleted

690 25a Total MT pass-through withholding USAmountNNType TotalMTPassWithholding Can contain up to 15 non-negative digits

700 25b MT pass-through withholding dist to prtnrs USAmountNNType MTPassWithDistPartners Can contain up to 15 non-negative digits

710 25c MT pass-through attributable to partnership USAmountNNType MTPassWthAttribPartnership Can contain up to 15 non-negative digits

720 25d Deleted

730 25e Deleted

740 25f Deleted

750 25g Deleted

760 26 Total payment attrib to partnership USAmountType TotWthPymtAttribPartnership Can contain up to 15 digits

**Return Payments**

77027a Current yr overpayment applied to next yr USAmountNNType CurrentYrOverPayApplyToNextYr Can contain up to 15 non-negative digits

780 27b Current year estimated payments USAmountNNType CurrentYearEstPayment Can contain up to 15 non-negative digits

790 27c Current year extension payment USAmountNNType CurrentYearExtPayment Can contain up to 15 non-negative digits

800 27d Amended – payments made with orig return USAmountNNType PaymentsWithOriginalRtn Can contain up to 15 non-negative digits

810 27e Amended – previously issued returns USAmountNNType PrevIssuedRefunds Can contain up to 15 non-negative digits

820 27f Total return payments USAmountType TotRtnPayments Can contain up to 15 digits

830 28 Amount DueUSAmountType AmountDueOrOverpaid Can contain up to 15 digits

**Penalties and Interest**

840 29a PTR information return late filing penalty USAmountNNType RtnLateFilingPenalty Can contain up to 15 non-negative digits

850 29b Interest on underpayment of estimated tax USAmountNNType IntUnderpymtEstTaxes Can contain up to 15 non-negative digits

860 29c Composite income tax late filing penalty USAmountNNType CompIncTaxRtnLateFilePen Can contain up to 15 non-negative digits

870 29d Late payment penalty USAmountNNType CompIncTaxRtnLatePayPen Can contain up to 15 non-negative digits

880 29e Interest USAmountNNType Interest Can contain up to 15 non-negative digits

890 29f Total penalties and interest USAmountNNType MTCompositePenAndInt Can contain up to 15 non-negative digits

**Amount Owed or Refund**

900 30 Add lines 28 and 29f USAmountType RefundOrOverPaymentAmt Can contain up to 15 digits

910 31 Amount owed ☹ USAmountNNType AmountOwed Can contain up to 15 non-negative digits

920 32 Overpayment (enter as a positive number) USAmountNNType Overpayment Can contain up to 15 non negative digits

930 33 Amount applied to composite tax next year USAmountNNType AmtApplToNextYearCompEstTax Can contain up to 15 non-negative digits

940 34 Refund☺ USAmountNNType Refund Can contain up to 15 non-negative digits

**General Partner Information**

Date signed DateType ReturnHeaderState / BusinessRepresentative / SignatureDt

Printed Name of General Partner String20Type ReturnHeaderState / BusinessRepresentative / PersonName

Title of General Partner PersonTitleType ReturnHeaderState / BusinessRepresentative / PersonTitleTxt

Telephone number of General Partner PhoneNumberType ReturnHeaderState / BusinessRepresentative / PhoneNum

ReturnHeaderState / BusinessRepresentative / ForeignPhoneNum

**Miscellaneous**

1000 Authorize DOR to discuss with preparer BooleanType AuthorizeDiscussWithPreparer Either TRUE or FALSE required

# Montana Form PR-1 Schedule I

**Apportionment Factors for Multistate Partnerships**

**Property Factor**

100 1a Land everywhere USAmountNNType PropertyFactor / Land / Everywhere Can contain up to 15 non negative digits

110 1a Land Montana USAmountNNType PropertyFactor / Land / Montana Can contain up to 15 non negative digits

120 1b Buildings everywhere USAmountNNType PropertyFactor / Buildings / Everywhere Can contain up to 15 non negative digits

130 1b Buildings Montana USAmountNNType PropertyFactor / Buildings / Montana Can contain up to 15 non negative digits

140 1c Machinery everywhere USAmountNNType PropertyFactor / Machinery / Everywhere Can contain up to 15 non negative digits

150 1c Machinery Montana USAmountNNType PropertyFactor / Machinery / Montana Can contain up to 15 non negative digits

160 1d Equipment everywhere USAmountNNType PropertyFactor / Equipment / Everywhere Can contain up to 15 non negative digits

170 1d Equipment Montana USAmountNNType PropertyFactor / Equipment / Montana Can contain up to 15 non negative digits

180 1e Furniture & fixtures everywhere USAmountNNType PropertyFactor / FurnitureAndFixtures / Everywhere Can contain up to 15 non negative digits

190 1e Furniture & fixtures Montana USAmountNNType PropertyFactor / FurnitureAndFixtures / Montana Can contain up to 15 non negative digits

200 1f Leases and leased property everywhere USAmountNNType PropertyFactor / LeasedProperty / Everywhere Can contain up to 15 non negative digits

210 1f Leases and leased property Montana USAmountNNType PropertyFactor / LeasedProperty / Montana Can contain up to 15 non negative digits

220 1g Inventories everywhere USAmountNNType PropertyFactor / Inventories / Everywhere Can contain up to 15 non negative digits

230 1g Inventories Montana USAmountNNType PropertyFactor / Inventories / Montana Can contain up to 15 non negative digits

240 1h Depletable assets everywhere USAmountNNType PropertyFactor / DepletableAssets / Everywhere Can contain up to 15 non negative digits

250 1h Depletable assets Montana USAmountNNType PropertyFactor / DepleteableAssets / Montana Can contain up to 15 non negative digits

260 1i Supplies and other everywhere USAmountNNType PropertyFactor / SuppliesAndOther / Everywhere Can contain up to 15 non negative digits

270 1i Supplies and other Montana USAmountNNType PropertyFactor / SuppliesAndOther / Montana Can contain up to 15 non negative digits

280 1j Foreign subs property everywhere USAmountNNType PropertyFactor / PropOfForeignSub / Everywhere Can contain up to 15 non negative digits

290 1j Foreign subs property Montana USAmountNNType PropertyFactor / PropOfForeignSub / Montana Can contain up to 15 non negative digits

300 1k Unconsolidated subs property everywhere USAmountNNType PropertyFactor / PropOfUnconsolidatedSub / Everwhere Can contain up to 15 non negative digits

310 1k Unconsolidated subs property Montana USAmountNNType PropertyFactor / PropOfUnconsolidatedSub / Montana Can contain up to 15 non negative digits

320 1l Pass-through entities property everywhere USAmountNNType PropertyFactor / PropOfPassThroughEntitites / Everywhere Can contain up to 15 non negative digits

330 1l Pass-through entities property Montana USAmountNNType PropertyFactor / PropOfPassThroughEntities / Montana Can contain up to 15 non negative digits

340 1m Multiply rents by 8 everywhere USAmountNNType PropertyFactor / RentsTimes8 / Everywhere Can contain up to 15 non negative digits

350 1m Multiply rents by 8 Montana USAmountNNType PropertyFactor / RentsTimes8 / Montana Can contain up to 15 non negative digits

360 Total property value 1a-1m everywhere USAmountNNType PropertyFactor / TotalPropertyValue / Everywhere Can contain up to 15 non negative digits

370 Total property value 1a-1m Montana USAmountNNType PropertyFactor / TotalPropertyValue / Montana Can contain up to 15 non negative digits

380 1 Property Factor LargeRatioType PropertyFactor / TotalPropertyFactor Round to four decimal places

**Payroll Factor**

390 2a Compensation of officers everywhere USAmountNNType PayrollFactor / OfficerCompensation / Everywhere Can contain up to 15 non negative digits

400 2a Compensation of officers Montana USAmountNNType PayrollFactor / OfficerCompensation / Montana Can contain up to 15 non negative digits

410 2b Salaries & wages everywhere USAmountNNType PayrollFactor / SalariesAndWages / Everywhere Can contain up to 15 non negative digits

420 2b Salaries & wages Montana USAmountNNType PayrollFactor / SalariesAndWages / Montana Can contain up to 15 non negative digits

430 2c Costs of goods sold everywhere USAmountNNType PayrollFactor / CostsOfGoodsSold / Everywhere Can contain up to 15 non negative digits

440 2c Costs of goods sold Montana USAmountNNType PayrollFactor / CostsOfGoodsSold / Montana Can contain up to 15 non negative digits

450 2d Other expenses & deductions everywhere USAmountNNType PayrollFactor / OtherDeductions / Everywhere Can contain up to 15 non negative digits

460 2d Other expenses & deductions Montana USAmountNNType PayrollFactor / OtherDeductions / Montana Can contain up to 15 non negative digits

470 2e Payroll of foreign subs everywhere USAmountNNType PayrollFactor / PayrollOfForeignSub / Everywhere Can contain up to 15 non negative digits

480 2e Payroll of foreign subs Montana USAmountNNType PayrollFactor / PayrollOfForeignSub / Montana Can contain up to 15 non negative digits

490 2f Payroll of unconsolidated subs everywhere USAmountNNType PayrollFactor / PayrollOfUnconsolidatedSub / Everywhere Can contain up to 15 non negative digits

500 2f Payroll of unconsolidated subs Montana USAmountNNType PayrollFactor / PayrollOfUnconsolidatedSub / Montana Can contain up to 15 non negative digits

510 2g Payroll of pass-through entities everywhere USAmountNNType PayrollFactor / PayrollOfPassThroughEntities / Everywhere Can contain up to 15 non negative digits

520 2g Payroll of pass-through entities Montana USAmountNNType PayrollFactor / PayrollOfPassThroughEntities / Montana Can contain up to 15 non negative digits

530 Total payroll value 2a-2g everywhere USAmountNNType PayrollFactor / TotalPayrollValue / Everywhere Can contain up to 15 non negative digits

540 Total payroll value 2a-2g Montana USAmountNNType PayrollFactor / TotalPayrollValue / Montana Can contain up to 15 non negative digits

550 2 Payroll Factor LargeRatioType PayrollFactor / TotalPayrollFactor Round to four decimal places

**Receipts Factor**

560 3a **Gross Receipts less** USAmountNNType **ReceiptsFactor / GrossReceipts** Can contain up to 15 non negative digits

570 3b1 Shipped from outside Montana USAmountNNType **ReceiptsFactor / ReceiptsShippedFromOutsideMT** Can contain up to 15 non negative digits

580 3b2 Shipped from within Montana USAmountNNType R**eceiptsFactor / ReceiptsShippedFromWithinM**T Can contain up to 15 non negative digits

590 3c1 United States government USAmountNNType **ReceiptsFactor / ReceiptsShippedFromMTToUSGov** Can contain up to 15 non negative digits

600 3c2 In state where taxpayer is not taxable USAmountNNType **ReceiptsFactor / ReceiptsShippedFromMTToState** Can contain up to 15 non negative digits

610 3d **Receipts of other than tangible personal property** USAmountNNType **ReceiptsFactor / ReceiptsOtherThanTanPersProp** Can contain up to 15 non negative digits

620 3e Net gains reported on Schedule D everywhere USAmountNNType **ReceiptsFactor / NetGainsReportedSchD / Everywhere** Can contain up to 15 non negative digits

630 3e Net gains reported on Schedule D Montana USAmountNNType **ReceiptsFactor / NetGainsReportedSchD / Montana** Can contain up to 15 non negative digits

640 3f Other gross receipts everywhere USAmountNNType **ReceiptsFactor / OtherGrossReceipts / Everywhere** Can contain up to 15 non negative digits

650 3f Other gross receipts Montana USAmountNNType **ReceiptsFactor / OtherGrossReceipts / Montana** Can contain up to 15 non negative digits

660 3g **Sales/receipts of foreign subs everywhere** USAmountNNType **ReceiptsFactor / ReceiptsOfForeignSub / Everywhere** Can contain up to 15 non negative digits

670 3g **Sales/receipts of foreign subs Montana** USAmountNNType **ReceiptsFactor / ReceiptsOfForeignSub / Montana** Can contain up to 15 non negative digits

680 3h Sales/rcpts of unconsolidated subs everywhere USAmountNNType **ReceiptsFactor / ReceiptsOfUnconsolidatedSub / Everywhere** Can contain up to 15 non negative digits

690 3h Sales/rcpts of unconsolidated subs Montana USAmountNNType **ReceiptsFactor / ReceiptsOfUnconsolidatedSub / Montana** Can contain up to 15 non negative digits

700 3i Sales/rcpts of pass-through entities everywhere USAmountNNType **ReceiptsFactor / ReceiptsOfPassThroughEntities / Everywhere** Can contain up to 15 non negative digits

710 3i Sales/rcpts of pass-through entities Montana USAmountNNType **ReceiptsFactor / ReceiptsOfPassThroughEntities / Montana** Can contain up to 15 non negative digits

720 3j Less all intercompany transactions everywhere USAmountNNType ReceiptsFactor / LessAllIntercompanyTrans / Everywhere Can contain up to 15 non negative digits

730 3j Less all intercompany transaction Montana USAmountNNTypeReceiptsFactor / LessAllIntercompanyTrans / Montana Can contain up to 15 non negative digits

740 **Total receipts value 3a-3j everywhere** USAmountType **ReceiptsFactor / TotaReceiptslValue / Everywhere** Can contain up to 15 digits

750 **Total receipts value 3a-3j Montana** USAmountType **ReceiptsFactor / TotalReceiptsValue / Montana** Can contain up to 15 digits

760 3 **Receipts Factor** LargeRatioType **ReceiptsFactor / TotalReceiptslFactor** Round to four decimal places

770 4 Sum of all factors LargeRatioType SumOfFactors Round to four decimal places

780 5 Apportionment Factor LargeRatioType ApportionmentFactor Round to four decimal places

# Montana Form PR-1 Schedule II

**Montana Partnership Tax Credits**

**Type of Credit**

100 1 Dependent Care Assistance Credit (DCAC) USAmountNNType DCAC Can contain up to 15 non negative digits

110 2 College Contribution Credit (CC) USAmountNNType CC Can contain up to 15 non negative digits

120 3 Health Ins. For Uninsured MT Credit (HI) USAmountNNType HI Can contain up to 15 non negative digits

130 4 Recycle Credit (RCYL) USAmountNNType RCYL Can contain up to 15 non negative digits

140 5 Alternative Energy Prod. Credit (AEPC) USAmountNNType AEPC Can contain up to 15 non negative digits

150 6 Multiple CGR Account checkbox CheckboxType CGRTaxCrd/CGRMultipleAccounts X or Blank

160 6 CGR Account ID StringType CGRTaxCrd/CGRACcountID Maximum length is 13 characters

10 numeric follow by 3 alpha, no dashes

Added pattern

170 6 Contractors Gross Receipt Credit USAmountNNType CGRTaxCrd/ContractorsGrossReceipts Can contain up to 15 non negative digits

180 7 Alternative Fuel Credit (AFCR) USAmountNNType AFCR Can contain up to 15 non negative digits

190 8 Infrastructure Users Fee Credit (IUFC) USAmountNNType InfrastructureUsersFee Can contain up to 15 non negative digits

200 9 History Property Preservation Credit (Frm 3468) USAmountNNType HistoricalBldgPreservations Can contain up to 15 non negative digits

210 10 Mineral & Coal Exploration Credit USAmountNNType MineExplorationCredit Can contain up to 15 non negative digits

220 11 Empowerment Zone Credit USAmountNNType EmpowermentZone Can contain up to 15 non negative digits

230 12 Biodiesel Blending & Storage Credit (BBSC) USAmountNNType BBSC Can contain up to 15 non negative digits

240 13 Innovative Educational Program Credit USAmountNNType InnovativeEducationalCrd Can contain up to 15 non negative digits

250 14 Student Scholarship Organization Credit USAmountNNType StudentScholarshipOrgCrd Can contain up to 15 non negative digits

260 15 Emergency Lodging Credit USAmountNNType ELC Can contain up to 15 non negative digits

270 16 Unlocking Public Lands Credit USAmountNNType UnlockPublicLandsCrd Can contain up to 15 non negative digits

**275 17 Apprenticeship Tax Credit USAmountNNType ApprenticeshipTaxCredit Can contain up to 15 non negative digits**

**Type of Credit Recapture**

280 **18** Historic Property Preservation Credit Recapture USAmountNNType HistoricalBuildingsRecapture Can contain up to 15 non negative digits

290 **19** Film Production Credit Recapture USAmountNNType FPCRecapture Can contain up to 15 non negative digits

300 **20** Biodiesel Blending & Storage Credit Recapture USAmountNNType BBSCRecapture Can contain up to 15 non negative digits

310 **21** Oilseed Crushing & Biodiesel Credit Recapture USAmountNNType OSCRecapture Can contain up to 15 non negative digits

# Montana Form PR-1 Schedule IV

**Montana Partnership Composite Income Tax Schedule**

**Part I**

100 Number of participating partners IntegerNNType PartI / NumParticipatingPartners Enter as a positive value

**Part II Composite Tax Ratio**

110 a1 Business in MT – Enter Line 15 of PR-1 USAmountType PartII / AmountFromFedIncAllSources Can contain up to 15 digits

120 a2 Business in MT – Enter Line 21 of PR-1 USAmountType PartII / AmountMontanaSourceIncome Can contain up to 15 digits

130 a4 Business in MT – Col 2 divided by Col 1 LargeRatioType PartII / DivCol2ByCol1 Round to 6 decimal places

**Part III (Unbounded)**

140 1 A Name of partner StringType Partner / Name Maximum length is 60 characters

150 1 B ID – SSN SSNType Partner / ID / SSN Nine digit SSN

160 1 B ID – FEIN EINType Partner / ID / FEIN Nine digit FEIN

1 B Reason for missing SSN or FEIN StringType Partner / ID / MissingSSNEINReason Enumerations list

170 1 C Partners share of federal income from entity USAmountType Partner / FederalIncome Can contain up to 15 digits

180 1 D **Standard deduction** USAmountType Partner / StandardDeduction **minIncl 2030, maxIncl 4580**

190 1 E **Exemption** USAmountType Partner / Exemption **Enumeration updated**

200 1 F Montana taxable Income USAmountType Partner / MTTaxableIncome Can contain up to 15 digits

210 1 G Tax from table USAmountType Partner / TaxFromTable Can contain up to 15 digits

220 1 H Montana composite income tax USAmountType Partner / MTCompositeIncomeTax Can contain up to 15 digits

230 Total composite income tax liability USAmountNNType MTCompositeIncomeTaxTotal Can contain up to 15 non negative digits

# Montana Form PR-1 Schedule VI

**Reporting of Special Transactions**

100 1 Partnership filed a federal Form 8918 CheckboxType FiledFedForm8918 X or Blank

110 2 Partnership filed a federal Form 8824 CheckboxType FiledFedForm8824 X or Blank

120 3 Partnership filed a federal Form 8865 CheckboxType FiledFedForm8865 X or Blank

130 4 Partnership filed a federal Form 8886 CheckboxType FiledFedForm8886 X or Blank

140 5 Partnership made payment to related partied CheckboxType MadePaymentsGT100Grand X or Blank

**Related parties who received payments (Unbounded)**

150 5 Name of related party StringType DisbursementToRelatedParty / Name Maximum length is 60 characters

160 5 FEIN of related party EINType DisbursementToRelatedParty / FEIN Nine digit FEIN

170 5 Amount of payment USAmountType DisbursementToRelatedParty / PaymentAmt Can contain up to 15 digits

# Montana Form CLT-4S

**S Corporation Information and Composite Tax Return (Page 1 & 2)**

**Tax Return Information**

10 Software vendor name StringType SoftwareVendorInformation / SoftwareVendorName Software firm name

20 Software product name StringType SoftwareVendorInformation / SoftwareProductName Software product name

30 NACTP ID StringType SoftwareVendorInformation / NACTPID NACTP assigned software vendor identification

120 Initial return checkbox CheckboxType CheckAllThatApply / InitialReturn X or Blank

130 Final return checkbox CheckboxType CheckAllThatApply / FinalReturn X or Blank

140 Amended return checkbox CheckboxType CheckAllThatApply / AmendedReturn X or Blank

150 Refund return checkbox CheckboxType CheckAllThatApply / RequestingRefund X or Blank

160 Delete

180 Number of K1’s included IntegerType NumberOfShareholders / ScheduleK1s Numeric non negative

190 Number of resident shareholders IntegerType NumberOfShareholders / ResidentShareholders Numeric non negative

200 Number of nonresident shareholders IntegerType NumberOfShareholders / NonResidentShareholders Numeric non negative

210 Number for other types of shareholders IntegerType NumberOfShareholders / OtherTypeShareholders Numeric non negative

220 State incorporated in String20Type IncorpStateOf Can contain up to 20 characters

Send only two character state abbreviation

230 Date of incorporation DateType DateOfIncorp YYYY-MM-DD

240 Federal Business Code/NAICS StringType FedBusCode Maximum length of 6 characters

250 MT Secretary of State ID number StringType MTSecretaryOfStateID Limited to 7 alphanumeric characters

260 Date certificate of authority received DateType DateQualified YYYY-MM-DD

**Shareholders Pro Rata Share of Income Item (Form 1120S, Schedule K)**

270 1 Ordinary business income/loss USAmountType OrdinaryBusIncome Can contain up to 15 digits

280 2 Net rental real estate income/loss USAmountType NetRentRealEstateIncome Can contain up to 15 digits

290 3a Other gross rental income/loss USAmountType OtherGrossRentalIncome Can contain up to 15 digits

300 3b Expenses from other rental activities USAmountNNType ExpFromOtherRetnalActiv Can contain up to 15 non-negative digits

310 3c Other net rental income/loss USAmountType OtherNetRentIncomeOrLoss Can contain up to 15 digits

320 4 Interest income USAmountNNType InterestIncome Can contain up to 15 non-negative digits

330 5 Ordinary dividends USAmountNNType OrdinaryDividends Can contain up to 15 non-negative digits

340 6 Royalties USAmountNNType Royalties Can contain up to 15 non-negative digits

350 7 Net short term capital gain/loss USAmountType NetShortTermCapGain Can contain up to 15 digits

360 8 Net long term capital gain/loss USAmountType NetLongTermCapGain Can contain up to 15 digits

370 9 Net section 1231 gain/loss USAmountType NetSection1231Gain Can contain up to 15 digits

380 10 Other income/loss USAmountType OtherIncome Can contain up to 15 digits

390 11 Total federal income/loss USAmountType TotalFedIncomeOrLoss Can contain up to 15 digits

**Shareholders’ Distributive Share of Deduction Items (Form 1120S, Schedule K)**

400 12a Section 179 deduction USAmountNNType Sect179Deduction Can contain up to 15 non-negative digits

410 12b Contributions USAmountNNType Contributions Can contain up to 15 non-negative digits

420 12c Investment interest expense USAmountNNType InvestmentIntExpense Can contain up to 15 non-negative digits

430 12d Section 59(e)(2) expenditures USAmountNNType Sect59e2Expenditures Can contain up to 15 non-negative digits

440 12e Other deductions USAmountNNType OtherDeductions1 Can contain up to 15 non-negative digits

450 13 Total federal deductions USAmountNNType TotalFedDeductions Can contain up to 15 non-negative digits

460 14 Federal income from all sources USAmountType FederalIncomeAllSources Can contain up to 15 digits

**Shareholders’ Distributive Share of Montana Additions and Deductions to Income**

470 15a Interest & dividends not taxable USAmountNNType IntAndDivNotTaxableUnderIRC Can contain up to 15 non-negative digits

480 15b Taxes based on income or profits USAmountNNType TaxesBasedOnIncOrProfits Can contain up to 15 non-negative digits

490 15c Other additions USAmountNNType OtherAdditions Can contain up to 15 non-negative digits

500 15 Montana additions to income USAmountNNType TotMTAdditionsToIncome Can contain up to 15 non-negative digits

510 16a Interest on US Government obligations USAmountNNType IntUSGovntObligations Can contain up to 15 non-negative digits

520 16b Deduction for purchasing recycled material USAmountNNType DeductPurchaseRcyl Can contain up to 15 non-negative digits

530 16c Other deductions USAmountType OtherDeductionsII Can contain up to 15 digits

**535 16d** **NonApportioanable Income/Loss USAmountType NonApportionIncLoss Can contain up to 15 digits**

540 16 Montana deductions to income USAmountType TotMTDeductToIncome Can contain up to 15 digits

550 17 Net taxable income/loss USAmountType NetTaxableIncomeLoss Can contain up to 15 digits

**555 17 Schedule I Not Required CheckboxType SchINotRequired** X or Blank

**Shareholders’ Distributive Share of Multistate Apportionment and Allocation**

560 18 Income apportioned to MT percent LargeRatioType MultiStateTaxpayerPcnt Round to 4 decimal places

570 18 Income apportioned to Montana USAmountType MultiStateTaxpayerAppor Can contain up to 15 digits

580 19 Income allocated to Montana USAmountType MultiStateTaxpayerAlloc Can contain up to 15 digits

590 20 MT source income multistate taxpayers USAmountType TotMTSourceIncForMultiState Can contain up to 15 digits

**Calculation of Amount Owed or Refund**

600 21 MT composite tax from Sch. III, Column E USAmountNNType MTTotalCompositeTax Can contain up to 15 digits

610 22 Total shareholder withholding from Sch.III Col F USAmountNNType TotalShareholderWth Can contain up to 15 digits

**Withholding**

620 23a Total MT MRW USAmountNNType TotMTMRW Can contain up to 15 non-negative digits

630 23b MRW withheld distributed to shareholders USAmountNNType MRWDistShareholders Can contain up to 15 non-negative digits

640 23c MT MRW withheld attributable to S-corp USAmountNNType MRWAttribScorp Can contain up to 15 non-negative digits

650 23d Deleted

660 23e Deleted

670 24a Total MT pass-through withholding USAmountNNType TotMTPassWithholding Can contain up to 15 non-negative digits

680 24b MT pass-through withholding dist to sharehol USAmountNNType MTPassWthDistShareholders Can contain up to 15 non-negative digits

690 24c MT pass-through withholding attrib to Scorp USAmountNNType MTPassWthAttribSCorp Can contain up to 15 non-negative digits

700 24d Deleted

710 24e Deleted

720 24f Deleted

730 24g Deleted

740 25 Total withholding payments attrib to Scorp USAmountNNType TotWthPymtAttribScorp Can contain up to 15 non-negative digits

Return Payments

75026aCurrent yr overpayment applied to next yr USAmountNNType CurrentYrOverPayApplyToNextYr Can contain up to 15 non-negative digits

760 26b Current year estimated payments USAmountNNType CurrentYearEstimatePayment Can contain up to 15 non-negative digits

770 26c Current year extension payment USAmountNNType CurrentYearExtPayment Can contain up to 15 non-negative digits

780 26d Amended – payments made with orig return USAmountNNType PaymentsWithOriginalRtn Can contain up to 15 non-negative digits

790 26e Amended – previously issued refunds USAmountNNType PrevIssuedRefunds Can contain up to 15 non-negative digits

800 26f Total return payments USAmountType TotRtnPayments Can contain up to 15 digits

810 27 Amount DueUSAmountType AmountDueOrOverpaid Can contain up to 15 digits

**Penalties and Interest**

820 28a S-Corp information return late filing penalty USAmountNNType RtnLateFilingPenalty Can contain up to 15 non-negative digits

830 28b Interest on underpayment of estimated tax USAmountNNType IntUnderpymtEstTaxes Can contain up to 15 non-negative digits

840 28c Composite income tax late filing penalty USAmountNNType CompIncTaxRtnLateFilePen Can contain up to 15 non-negative digits

850 28d Late payment penalty USAmountNNType CompIncTaxRtnLatePayPen Can contain up to 15 non-negative digits

860 28e Interest USAmountNNType Interest Can contain up to 15 non-negative digits

870 28f Total penalties and interest USAmountNNType MTCompositePenAndInt Contain up to 15 digits

**Amount Owed or Refund**

880 29 Add lines 27 and 28f USAmountType RefundOrOverPaymentAmt Can contain up to digits

890 30 Amount owed ☹ USAmountType AmountOwed Can contain up to 15 digits

900 31 Overpayment (enter as a positive number) USAmountNNType Overpayment Can contain up to 15 non-negative digits

910 32 Amount applied to composite tax next year USAmountNNType AmtApplToNextYearCompEstTax Can contain up to 15 non-negative digits

920 33 Refund☺ USAmountNNType Refund Can contain up to 15 non-negative digits

**Officer Information**

Date signed DateType ReturnHeaderState / BusinessRepresentative / SignatureDt

Printed Name of Officer String20Type ReturnHeaderState / BusinessRepresentative / PersonName

Title of Officer PersonTitleType ReturnHeaderState / BusinessRepresentative / PersonTitleTxt

Telephone number of Officer PhoneNumberType ReturnHeaderState / BusinessRepresentative / PhoneNum   
 ReturnHeaderState / BusinessRepresentative / ForeignPhoneNum

**Miscellaneous**

980 Authorize DOR to discuss with preparer BooleanType AuthorizeDiscussWithPreparer Either TRUE or FALSE required

# Montana Form CLT-4S Schedule I

**Apportionment Factors for Multistate S Corporations**

**Property Factor**

100 1a Land everywhere USAmountNNType PropertyFactor / Land / Everywhere Can contain up to 15 non negative digits

110 1a Land Montana USAmountNNType PropertyFactor / Land / Montana Can contain up to 15 non negative digits

120 1b Buildings everywhere USAmountNNType PropertyFactor / Buildings / Everywhere Can contain up to 15 non negative digits

130 1b Buildings Montana USAmountNNType PropertyFactor / Buildings / Montana Can contain up to 15 non negative digits

140 1c Machinery everywhere USAmountNNType PropertyFactor / Machinery / Everywhere Can contain up to 15 non negative digits

150 1c Machinery Montana USAmountNNType PropertyFactor / Machinery / Montana Can contain up to 15 non negative digits

160 1d Equipment everywhere USAmountNNType PropertyFactor / Equipment / Everywhere Can contain up to 15 non negative digits

170 1d Equipment Montana USAmountNNType PropertyFactor / Equipment / Montana Can contain up to 15 non negative digits

180 1e Furniture & fixtures everywhere USAmountNNType PropertyFactor / FurnitureAndFixtures / Everywhere Can contain up to 15 non negative digits

190 1e Furniture & fixtures Montana USAmountNNType PropertyFactor / FurnitureAndFixtures / Montana Can contain up to 15 non negative digits

200 1f Leases and leased property everywhere USAmountNNType PropertyFactor / LeasedProperty / Everywhere Can contain up to 15 non negative digits

210 1f Leases and leased property Montana USAmountNNType PropertyFactor / LeasedProperty / Montana Can contain up to 15 non negative digits

220 1g Inventories everywhere USAmountNNType PropertyFactor / Inventories / Everywhere Can contain up to 15 non negative digits

230 1g Inventories Montana USAmountNNType PropertyFactor / Inventories / Montana Can contain up to 15 non negative digits

240 1h Depletable assets everywhere USAmountNNType PropertyFactor / DepletableAssets / Everywhere Can contain up to 15 non negative digits

250 1h Depletable assets Montana USAmountNNType PropertyFactor / DepleteableAssets / Montana Can contain up to 15 non negative digits

260 1i Supplies and other everywhere USAmountNNType PropertyFactor / SuppliesAndOther / Everywhere Can contain up to 15 non negative digits

270 1i Supplies and other Montana USAmountNNType PropertyFactor / SuppliesAndOther / Montana Can contain up to 15 non negative digits

280 1j Foreign subs property everywhere USAmountNNType PropertyFactor / PropOfForeignSub / Everywhere Can contain up to 15 non negative digits

290 1j Foreign subs property Montana USAmountNNType PropertyFactor / PropOfForeignSub / Montana Can contain up to 15 non negative digits

300 1k Unconsolidated subs property everywhere USAmountNNType PropertyFactor / PropOfUnconsolidatedSub / Everywhere Can contain up to 15 non negative digits

310 1k Unconsolidated subs property Montana USAmountNNType PropertyFactor / PropOfUnconsolidatedSub / Montana Can contain up to 15 non negative digits

320 1l Pass-through entities property everywhere USAmountNNType PropertyFactor / PropOfPassThroughEntitites / Everywhere Can contain up to 15 non negative digits

330 1l Pass-through entities property Montana USAmountNNType PropertyFactor / PropOfPassThroughEntities / Montana Can contain up to 15 non negative digits

340 1m Multiply rents by 8 everywhere USAmountNNType PropertyFactor / RentsTimes8 / Everywhere Can contain up to 15 non negative digits

350 1m Multiply rents by 8 Montana USAmountNNType PropertyFactor / RentsTimes8 / Montana Can contain up to 15 non negative digits

360 Total property value 1a-1m everywhere USAmountNNType PropertyFactor / TotalPropertyValue / Everywhere Can contain up to 15 non negative digits

370 Total property value 1a-1m Montana USAmountNNType PropertyFactor / TotalPropertyValue / Montana Can contain up to 15 non negative digits

380 1 Property Factor LargeRatioType PropertyFactor / TotalPropertyFactor Round to four decimal places

**Payroll Factor**

390 2a Compensation of officers everywhere USAmountNNType PayrollFactor / OfficerCompensation / Everywhere Can contain up to 15 non negative digits

400 2a Compensation of officers Montana USAmountNNType PayrollFactor / OfficerCompensation / Montana Can contain up to 15 non negative digits

410 2b Salaries & wages everywhere USAmountNNType PayrollFactor / SalariesAndWages / Everywhere Can contain up to 15 non negative digits

420 2b Salaries & wages Montana USAmountNNType PayrollFactor / SalariesAndWages / Montana Can contain up to 15 non negative digits

430 2c Costs of goods sold everywhere USAmountNNType PayrollFactor / CostsOfGoodsSold / Everywhere Can contain up to 15 non negative digits

440 2c Costs of goods sold Montana USAmountNNType PayrollFactor / CostsOfGoodsSold / Montana Can contain up to 15 non negative digits

450 2d Other expenses & deductions everywhere USAmountNNType PayrollFactor / OtherDeductions / Everywhere Can contain up to 15 non negative digits

460 2d Other expenses & deductions Montana USAmountNNType PayrollFactor / OtherDeductions / Montana Can contain up to 15 non negative digits

470 2e Payroll of foreign subs everywhere USAmountNNType PayrollFactor / PayrollOfForeignSub / Everywhere Can contain up to 15 non negative digits

480 2e Payroll of foreign subs Montana USAmountNNType PayrollFactor / PayrollOfForeignSub / Montana Can contain up to 15 non negative digits

490 2f Payroll of unconsolidated subs everywhere USAmountNNType PayrollFactor / PayrollOfUnconsolidatedSub / Everywhere Can contain up to 15 non negative digits

500 2f Payroll of unconsolidated subs Montana USAmountNNType PayrollFactor / PayrollOfUnconsolidatedSub / Montana Can contain up to 15 non negative digits

510 2g Payroll of pass-through entities everywhere USAmountNNType PayrollFactor / PayrollOfPassThroughEntities / Everywhere Can contain up to 15 non negative digits

520 2g Payroll of pass-through entities Montana USAmountNNType PayrollFactor / PayrollOfPassThroughEntities / Montana Can contain up to 15 non negative digits

530 Total payroll value 2a-2g everywhere USAmountNNType PayrollFactor / TotalPayrollValue / Everywhere Can contain up to 15 non negative digits

540 Total payroll value 2a-2g Montana USAmountNNType PayrollFactor / TotalPayrollValue / Montana Can contain up to 15 non negative digits

550 2 Payroll Factor LargeRatioType PayrollFactor / TotalPayrollFactor Round to four decimal places

**Receipts Factor**

560 3a **Gross Receipts less** USAmountNNType **ReceiptsFactor / GrossReceipts** Can contain up to 15 non negative digits

570 3b1 Shipped from outside Montana USAmountNNType **ReceiptsFactor / ReceiptsShippedFromOutsideMT** Can contain up to 15 non negative digits

580 3b2 Shipped from within Montana USAmountNNType **ReceiptsFactor / ReceiptsShippedFromWithinMT** Can contain up to 15 non negative digits

590 3c1 United States government USAmountNNType **ReceiptsFactor / ReceiptsShippedFromMTToUSGov** Can contain up to 15 non negative digits

600 3c2 In state where taxpayer is not taxable USAmountNNType **ReceiptsFactor / ReceiptsShippedFromMTToState** Can contain up to 15 non negative digits

610 3d Receipts of other than tangible personal property USAmountNNType **ReceiptsFactor / ReceiptsOtherThanTanPersProp** Can contain up to 15 non negative digits

620 3e Net gains reported on Schedule D everywhere USAmountNNType **ReceiptsFactor / NetGainsReportedSchD / Everywhere** Can contain up to 15 non negative digits

630 3e Net gains reported on Schedule D Montana USAmountNNType **ReceiptsFactor / NetGainsReportedSchD / Montana** Can contain up to 15 non negative digits

640 3f Other gross receipts everywhere USAmountNNType **ReceiptsFactor / OtherGrossReceipts / Everywhere** Can contain up to 15 non negative digits

650 3f Other gross receipts Montana USAmountNNType **ReceiptsFactor / OtherGrossReceipts / Montana** Can contain up to 15 non negative digits

660 3g **Sales/receipts of foreign subs everywhere** USAmountNNType **ReceiptsFactor / ReceiptsOfForeignSub / Everywhere** Can contain up to 15 non negative digits

670 3g **Sales/receipts of foreign subs Montana** USAmountNNType **ReceiptsFactor / ReceiptsOfForeignSub / Montana** Can contain up to 15 non negative digits

680 3h Sales/rcpts of unconsolidated subs everywhere USAmountNNType **ReceiptsFactor /** **ReceiptsOfUnconsolidatedSub / Everywhere** Can contain up to 15 non negative digits

690 3h Sales/rcpts of unconsolidated subs Montana USAmountNNType **ReceiptsFactor / ReceiptsOfUnconsolidatedSub / Montana** Can contain up to 15 non negative digits

700 3i Sales/rcpts of pass-through entities everywhere USAmountNNType **ReceiptsFactor / ReceiptsOfPassThroughEntities / Everywhere** Can contain up to 15 non negative digits

710 3i Sales/rcpts of pass-through entities Montana USAmountNNType **ReceiptsFactor / ReceiptsOfPassThroughEntities / Montana** Can contain up to 15 non negative digits

720 3j Less all intercompany transactions everywhere USAmountNNType **ReceiptsFactor / LessAllIntercompanyTrans / Everywhere** Can contain up to 15 non negative digits

730 3j Less all intercompany transaction Montana USAmountNNType **ReceiptsFactor / LessAllIntercompanyTrans / Montana** Can contain up to 15 non negative digits

740 **Total receipts value 3a-3j everywhere** USAmountType **ReceiptsFactor / TotaReceiptslValue / Everywhere** Can contain up to 15 digits

750 **Total receipts value 3a-3j Montana** USAmountType **ReceiptsFactor / TotalReceiptsValue / Montana** Can contain up to 15 digits

760 3 **Receipts Factor** LargeRatioType **ReceiptsFactor / TotalReceiptslFactor** Round to four decimal places

770 4 Sum of all factors LargeRatioType SumOfFactors Round to four decimal places

780 5 Apportionment Factor LargeRatioType ApportionmentFactor Round to four decimal places

# Montana Form CLT-4S Schedule II

**Montana S-Corporation Tax Credits**

**Type of Credit**

100 1 Dependent Care Assistance Credit (DCAC) USAmountNNType DCAC Can contain up to 15 non negative digits

110 2 College Contribution Credit (CC) USAmountNNType CC Can contain up to 15 non negative digits

120 3 Health Ins. For Uninsured MT Credit (HI) USAmountNNType HI Can contain up to 15 non negative digits

130 4 Recycle Credit (RCYL) USAmountNNType RCYL Can contain up to 15 non negative digits

140 5 Alternative Energy Prod. Credit (AEPC) USAmountNNType AEPC Can contain up to 15 non negative digits

150 6 Multiple CGR Account checkbox CheckboxType CGRTaxCrd/CGRMultipleAccounts X or Blank

160 6 CGR Account ID StringType CGRTaxCrd/CGRACcountID Maximum length is 13 characters

10 numeric follow by 3 alpha, no dashes

Added pattern

170 6 Contractors Gross Receipt Credit USAmountNNType CGRTaxCrd/ContractorsGrossReceipts Can contain up to 15 non negative digits

180 7 Alternative Fuel Credit (AFCR) USAmountNNType AFCR Can contain up to 15 non negative digits

190 8 Infrastructure Users Fee Credit (IUFC) USAmountNNType InfrastructureUsersFee Can contain up to 15 non negative digits

200 9 History Property Preservation Credit (Frm 3468) USAmountNNType HistoricalBldgPreservations Can contain up to 15 non negative digits

210 10 Mineral & Coal Exploration Credit USAmountNNType MineExplorationCredit Can contain up to 15 non negative digits

220 11 Empowerment Zone Credit USAmountNNType EmpowermentZone Can contain up to 15 non negative digits

230 12 Biodiesel Blending & Storage Credit (BBSC) USAmountNNType BBSC Can contain up to 15 non negative digits

240 13 Innovative Educational Program Credit USAmountNNType InnovativeEducationalCrd Can contain up to 15 non negative digits

250 14 Student Scholarship Organization Credit USAmountNNType StudentScholarshipOrgCrd Can contain up to 15 non negative digits

260 15 Emergency Lodging Credit USAmountNNType ELC Can contain up to 15 non negative digits

270 16 Unlocking Public Lands Credit USAmountNNType UnlockPublicLandsCrd Can contain up to 15 non negative digits

**275 17 Apprenticeship Tax Credit USAmountNNType ApprenticeshipTaxCredit Can contain up to 15 non negative digits**

**Type of Credit Recapture**

280 **18** Historic Property Preservation Credit Recapture USAmountNNType HistoricalBuildingsRecapture Can contain up to 15 non negative digits

290 **19** Film Production Credit Recapture USAmountNNType FPCRecapture Can contain up to 15 non negative digits

300 **20** Biodiesel Blending & Storage Credit Recapture USAmountNNType BBSCRecapture Can contain up to 15 non negative digits

310 **21** Oilseed Crushing & Biodiesel Credit Recapture USAmountNNType OSCRecapture Can contain up to 15 non negative digits

# Montana Form CLT-4S Schedule IV

**Montana S Corporation Composite Income Tax Schedule**

**Part I**

100 Number of participating partners IntegerNNType PartI / NumParticipatingPartners Enter as a positive value

**Part II Composite Tax Ratio**

110 a1 Business in MT – Enter Line 15 of PR-1 USAmountType PartII / AmountFromFedIncAllSources Can contain up to 15 digits

120 a2 Business in MT – Enter Line 21 of PR-1 USAmountType PartII / AmountMontanaSourceIncome Can contain up to 15 digits

130 a4 Business in MT – Col 2 divided by Col 1 LargeRatioType PartII / DivCol2ByCol1 Round to 6 decimal places

**Part III (Unbounded)**

140 1 A Name of partner StringType Shareholder / Name Maximum length is 60 characters

150 1 B ID – SSN SSNType Shareholder / ID / SSN Nine digit SSN

160 1 B ID – FEIN EINType Shareholder / ID / FEIN Nine digit FEIN

1 B Reason for missing SSN or FEIN StringType Shareholder / ID / MissingSSNEINReason Enumerations list

170 1 C Partners share of federal income from entity USAmountType Shareholder / FederalIncome Can contain up to 15 digits

180 1 D **Standard deduction** USAmountType Shareholder / StandardDeduction **minIncl 2030, maxIncl 4580**

190 1 E **Exemption** USAmountType Shareholder / Exemption **Enumeration updated**

200 1 F Montana taxable Income USAmountType Shareholder / MTTaxableIncome Can contain up to 15 digits

210 1 G Tax from table USAmountType Shareholder / TaxFromTable Can contain up to 15 digits

220 1 H Montana composite income tax USAmountType Shareholder / MTCompositeIncomeTax Can contain up to 15 digits

230 Total composite income tax liability USAmountNNType MTCompositeIncomeTaxTotal Can contain up to 15 non negative digits

# Montana Form CLT-4S Schedule VI

**Reporting of Special Transactions**

100 1 S-Corporation filed a federal Form 8918 CheckboxType FiledFedForm8918 X or Blank

110 2 S-Corporation filed a federal Form 8824 CheckboxType FiledFedForm8824 X or Blank

120 3 S-Corporation filed a federal Form 8865 CheckboxType FiledFedForm8865 X or Blank

130 4 S-Corporation filed a federal Form 8886 CheckboxType FiledFedForm8886 X or Blank

140 5 S-Corporation filed a federal Form 8023 CheckboxType FiledFedForm8023 X or Blank

150 6 S-Corporation made payment to related partied CheckboxType MadePaymentsGT100Grand X or Blank

160 6 Name of related party StringType Name Maximum length is 60 characters

170 6 FEIN of related party EINType FEIN Nine digit FEIN

180 6 Amount of payment USAmountType PaymentAmt Can contain up to 15 digits

# Alternative Energy Production Credit (AEPC)

100 Taxpayer name as it appears on tax return String64Type Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType FEIN Nine digit FEIN

Part I – Qualifications

130 1 Made at least $5000 investment BooleanType MadeLargeInvestment Either TRUE or FALSE required

140 2 Have taxes due caused by 1 of the following BooleanType TaxesDueByOneOfFollowing Either TRUE or FALSE required

150 2 Manufacturing plants produced alt energy BooleanType ManufacturingInMT Either TRUE or FALSE required

160 2 New or expanded business facility BooleanType NewBusiness Either TRUE or FALSE required

170 2 Alt energy equip claimed was made BooleanType AlternativeEnergyEquipMade Either TRUE or FALSE required

Part II – Credit Calculation

180 Provide location of alt energy assets String50Type AltEnergyAssetLocation Maximum length is 50 characters

190 3 Eligible alternative energy equip. investment USAmountType AltEnergyEquipAmt Can contain up to 15 digits

200 4 Amount of grants received USAmountNNType GrantsReceived Can contain up to 15 non negative digits

210 5 Subtract Line 3 from Line 4 USAmountType EquipAmtMinusGrantsReceived Can contain up to 15 digits

220 6 Multiply Line 5 by 35% (.35) USAmountType PercentAmountAbove Can contain up to 15 digits

230 7 Remaining credit carry forward amounts USAmountType RemainingAlternativeCredit Can contain up to 15 digits

240 8 Total Alternative Energy Production Credit USAmountType TotalAlternativeCredit Can contain up to 15 digits

Part III – Credit Calculation

250 Business name of Partnership or S-Corp String50Type BusinessName Maximum length is 50 characters

260 FEINEINTypeFederalEmplyerNumber Maximum length of 9 digits

270 9 Your portion of Alt energy prod credit USAmountNNType MTPortionOfCredit Can contain up to 15 non-negative digits

280 10 Remaining credit Carryforward from prev yrs USAmountType CreditCarriedForward Can contain up to 15 digits

290 11 Total Alternative Energy Production Credit USAmountType TotalCreditBeforeLimitation Can contain up to 15 digits

**Part IV**

300 12 Net income from alt energy equipment USAmountType NetIncomeAlternativeEnergy Can contain up to 15 digits

310 13 Montana taxable income USAmountType MTTaxableIncome Can contain up to 15 digits

320 14 Divide Line 12 by Line 13 RatioType NetIncomeDivideTaxableIncome 6 total digits, 5 fractional digits  
 Round to at least 4 decimal places

But not more than 6 decimal places

330 15 Total tax as shown on return USAmountType TotalTaxOnReturn Can contain up to 15 digits

340 16 Maximum alt energy production credit USAmountType MaxAlternativeEnergyCredit Can contain up to 15 digits

350 17 Alternative Energy Production Credit USAmountType AlternativeEnergyProdCredit Can contain up to 15 digits

**Income Allocation Schedule**

360 18a Business property Total Factors USAmountType PropAllocSchedule / TotalFactors Can contain up to 15 digits

370 18b Business property Montana Factors USAmountType PropAllocSchedule / MTFactors Can contain up to 15 digits

380 18c Business property Factor RatioType PropAllocSchedule / Factor 6 total digits, 5 fractional digits

Round to at least 4 decimal places

But not more than 6 decimal places

390 19a Business payroll Total Factors USAmountType PayrollAllocSchedule / TotalFactors Can contain up to 15 digits

400 19b Business payroll Montana Factors USAmountType PayrollAllocSchedule / MTFactors Can contain up to 15 digits

410 19c Business payroll Factor RatioType PayrollAllocSchedule / Factor 6 total digits, 5 fractional digits

Round to at least 4 decimal places

But not more than 6 decimal places

420 20a Business sales Total Factors USAmountType SalesAllocSchedule / TotalFactors Can contain up to 15 digits

430 20b Business sales Montana Factors USAmountType SalesAllocSchedule / MTFactors Can contain up to 15 digits

440 20c Business sales Factor RatioType SalesAllocSchedule / Factor 6 total digits, 5 fractional digits

Round to at least 4 decimal places

But not more than 6 decimal places

450 21 Sum of Line 18, 19 and 20 LargeRatioType FactorSum 22 total digits, 12 fractional digits  
 Round to at least 4 decimal places

But not more than 6 decimal places

460 22 Divide Line 23 by Line 22 RatioType FactorAvg 6 total digits, 5 fractional digits

Round to at least 4 decimal places

But not more than 6 decimal places

470 23 Net Income from business USAmountType NetIncome Can contain up to 15 digits

480 24 Net income attributed to AEP equipment USAmountType AllocEnergyProdIncome Can contain up to 15 digits

# Alternative Fuel Credit (AFCR)

100 Taxpayer name as it appears on tax return String64Type Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType FEIN Nine digit FEIN

130 Pass-through credit entity name String50Type CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType FEIN Nine digit FEIN

150 Portion of Alternative fuel credit USAmountNNType PortionCredit Can contain up to 15 non-negative digits

160 Year of vehicle converted YearType VehicleYear Four digit year

170 Make of vehicle converted StringType VehicleMake Maximum length is 35 characters

180 Date conversion was completed DateType DateConversion Format YYYY-MM-DD

190 Alternative fuel type StringType AltFuelType Maximum length is 25 characters

200 Gross vehicle weight IntergerPosType GrossVehicleWeight Must be a positive number

210 1 Equipment & labor cost of conversion USAmountType ConversionCost Can contain up to 15 digits

220 2 Cost of conversion multiplied by .5 USAmountType HalfOfTheConversionCost Can contain up to 15 digits

230 3 Credit amount based on vehicle weight USAmountNNType VehicleWeightCredit Can contain up to 15 non negative digits

240 4 Allowable alternative fuel credit for this vehicle USAmountType AllowableAltFuelCredit Can contain up to 15 digits

250 5 Total of all Form AFCR’s – Total Credit USAmountType TotalAltFuelCredit Can contain up to 15 digits

# Biodiesel Blending and Storage Credit (BBSC)

100 Taxpayer name as it appears on tax return String64Type Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType FEIN Nine digit FEIN

130 Pass-through credit entity name String50Type CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType FEIN Nine digit FEIN

150Portion of the biodiesel blending and storage credit USAmountNNType PortionCredit Can contain up to 15 non-negative digits

**Part I – Biodiesel Blending and Storage Credit**

160 Date began blending biodiesel for sale DateType BioBlendingDate Format YYYY-MM-DD

170 1 Blend with petroleum diesel for sale during year BooleanType EquipBlendPetrolDiesel Either TRUE or FALSE required

180 2 Is equipment was to blend primarily in Montana BooleanType BioFromFeedStock Either TRUE or FALSE required

190 3 Is biodiesel made from Montana feedstock BooleanType DistEquipCost Either TRUE or FALSE required

**Part II – Credit Computation**

200 1 Cost of storage & blending equip (distributor) USAmountType DistEquipCost Can contain up to 15 digits

210 2 Multiply distributor costs (Line 1) by .15 USAmountType DistributorCredit Can contain up to 15 digits

Maximum value is 52500

220 3 Cost of storage & blending equip (outlet) USAmountType OutletEquipCost Can contain up to 15 digits

230 4 Multiply outlet costs (Line 3) by .15 USAmountType OwnFuelOutlet Can contain up to 15 digits

Maximum value is 7500

240 5 Total credit carried forward from previous years USAmountType CarryForwardCredit Can contain up to 15 digits

250 6 Biodiesel Blending and Storage Credit USAmountType BioBlendCredit Can contain up to 15 digits

# College Contribution Credit (CC)

100 Taxpayer name as it appears on tax return String64Type Filer / Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType Filer / SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType Filer / FEIN Nine digit FEIN

130 Pass-through credit entity name String50Type PassThroughCredit / CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType PassThroughCredit / FEIN Nine digit FEIN

150 Your share of College Contribution Credit USAmountNNType PassThroughCredit / PortionCredit Can contain up to 15 non-negative digits

160 List of Colleges or Universities ~~(Unbound)~~ StringType CollegeOrUniversityName Maximum length is 500 characters

Enumerations list

170 1 Total amount of contribution USAmountType SumOfAllContributions Can contain up to 15 digits

180 2 College Contribution Credit USAmountType CCCredit Can contain up to 15 digits

Maximum value is 500

# Dependent Care Assistance Credits (DCAC)

100 Taxpayer name as it appears on tax return String64Type Filer / Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType Filer / ID / SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType Filer / ID / FEIN Nine digit FEIN

**Part I – Partners in a Partnership or Shareholders of an S Corporation**

130 Pass-through credit entity name String50Type PassThroughCredit / CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType PassThroughCredit / FEIN Nine digit FEIN

150 Portion of Dependent Care Credit USAmountType PassThroughCredit / PortionCredit Can contain up to 15 digits

**Part II – Dependent Care Assistance Credit**

160 Line 1 Amount of assistance furnished to employees USAmountType TotDepCareAssistance Can contain up to 15 digits

170 Line 2 Total number of employees IntergerPosType TotalNoEmployees Must be a positive number

180 Line 3 Assistance divided by employees USAmountType AssistanceByEmployeeCount Can contain up to 15 digits

Maximum value is 6300

190 Line 4 Multiply Line 3 by.25 USAmountType PrevAmountTimesPercent Can contain up to 15 digits

Maximum value is 1575

200 Line 5 Dependent Care Assistance Credit USAmountType DependentCareAstCredit Can contain up to 15 digits

**Part III – Dependent Care Information and Referral Services Credit**

210 Line 1 Amount paid providing info & referral services USAmountType TotalAmtReferralService Can contain up to 15 digits

220 Line 2 Dependent care referral credit USAmountType DependentCareRefCredit Can contain up to 15 digits

**Part IV – Combined Credits**

**230** Combined dependent care assistance credit USAmountType CombinedDCAC Can contain up to 15 digits

# Health Insurance for Uninsured Montanans Credit (Form HI)

100 Taxpayer name as it appears on tax return String64Type Filer / Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType Filer / SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType Filer / FEIN Nine digit FEIN

**Part I – Pass-through entity information**

130 Pass-through credit entity name String50Type PassThroughCredit / CorpName Maximum length of 50 characters

140 Pass-through credit entity FEIN EINType PassThroughCredit / FEIN Nine digit FEIN

150 Share of health insurance for uninsured MT USAmountNNType PassThroughCredit / PortionCredit Can contain up to 15 non-negative digits

**Part II – Qualifications**

160 1 Been in business for at least 12 months BooleanType InBusinessFor12Months Either TRUE or FALSE required

170 2 Employ between 2 to 20 at least 20 hrs a week BooleanType EmployLT20Employees Either TRUE or FALSE required

180 3 Pay at least 50% of insurance premium BooleanType Pay50PercentInsPremiums Either TRUE or FALSE required

190 4 36 months or less since first claimed credit BooleanType Been36MonthsClaimedCredit Either TRUE or FALSE required

**Part III – Credit Computations (Limited to 10 employees)**

200 Employee StringType CreditCompDetail / EmployeeName Maximum length is 35 characters

210 a Employee’s monthly premium USAmountType CreditCompDetail / MonthlyPremiumAmt Can contain up to 15 digits

220 b Percent of premium paid by employer RatioType CreditCompDetail / PercentPremiumPaid 6 total digits, 5 fractional digits

Round up to 4 decimal places

230 d Multiply column B by column C USAmountType CreditCompDetail / CreditPerPremium Can contain up to 15 digits

240 e Number of months each employee is insured IntergerType CreditCompDetail / NumMontsInsured Enter as a positive value

250 f Multiply column A by column E USAmountType CreditCompDetail / MulPremiumByMonthsInsured Can contain up to 15 digits

260 g Multiply column D by column E USAmountType CreditCompDetail / MulCrdPerPremiumByMonthsIns Can contain up to 15 digits

270 Total column F USAmountType TotalPremiumPerMonthsIns Can contain up to 15 digits

280 Total Column G USAmountType TotalCrdPerMonthsIns Can contain up to 15 digits

290 1 Multiply column F by .50 USAmountType HalfOfSumTotAnnualPremiums Can contain up to 15 digits

300 2 Total of column G USAmountType SumTotAnnualCredits Can contain up to 15 digits

310 3 Health ins for uninsured Montanans credit USAmountType HICredit Can contain up to 15 digits

# Infrastructure User Fee Credit (Form IUFC)

100 Taxpayer name as it appears on tax return String64Type Name Maximum length is 64 characters

110 Taxpayer ID – SSN SSNType SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType IDType / FEIN Nine digit FEIN

Part I – Credit Computation – Individuals and Pass-Through Entities Only

200 1 Current year’s infrastructure user fee credit USAmountNNType CurrYrIUFC Can contain up to 15 non-negative numbers

210 2 Pass-through portion USAmountNNType PartOrSharePortion Can contain up to 15 non-negative digits

220 2 Business Name or Pass-Through Entity String50Type PassThruBusinessName Maximum length is 64 characters

230 2 Pass-through credit entity FEIN EINType FEIN Nine digit FEIN

240 3 Individuals: credit carryforward/carryback USAmountNNType IndCrryFwdBack Can contain up to 15 non-negative digits

250 4 Total available infrastructure user fee credit USAmountNNType TotalAvailIUFC Can contain up to 15 non-negative digits

Part II – Credit Computation – C Corporations Only

300 1 Entity Name String64Type EntityName Maximum length is 64 characters

310 2 Taxpayer ID – FEIN EINType FEIN Nine digit FEIN

320 3 Current year infrastructure user fee credit USAmountNNType CurrYearIUFC Can contain up to 15 non-negative digits

330 4 Credit carryforward/carryback USAmountNNType CorpCredCrryFwdBack Can contain up to 15 non-negative digits

340 5 Total available infrastructure user fee credit USAmountNNType CorpTotAvailIUFC Can contain up to 15 non-negative digits

350 6 Montana tax liability USAmountNNType CoorpMTTaxLiab Can contain up to 15 non-negative digits

360 7 Allowable separate entity credit USAmountNNType CorpAllowSepEntityCred Can contain up to 15 non-negative digits

370 8 Allowable infrastructure user fee credit USAmountNNType AllowableIUFC Can contain up to 15 non-negative digits

# Mineral and Coal Exploration Incentive Credit (Form MINECRED)

100 Name of mining operation String50Type Name Maximum length is 50 characters

110 Taxpayer ID – SSN SSNType SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType FEIN Nine digit FEIN

**Part I – Partners in a Partnership or Shareholders of an S Corporation**

130 Business Name of Partnership or S Corp String50Type CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType FEIN Nine digit FEIN

150 Portion of the mineral and coal credit USAmountNNType PortionCredit Can contain up to 15 non-negative digits

**Part II – Mineral and Coal Exploration Incentive Credit Calculation**

200 1 Name of mining operation String50Type MineOpName Maximum length is 50 characters

210 2 Certified expenditures USAmountNNType CertExpenditures Can contain up to 15 non-negative digits

220 3 Current year incentive credit USAmountNNType IncentiveCredit Can contain up to 15 non-negative digits

230 4 Prior year carryforward credit USAmountNNType CarryFwdCred Can contain up to 15 non-negative digits

240 5 Total current and prior year USAmountNNType TotalCredCalc Can contain up to 15 non-negative digits

**Part III – $20 Million Credit Limitation – Sole Proprietorships and C Corporations Only**

300 1 Credit previously taken USAmountNNType PrevCredit Can contain up to 15 non-negative digits

310 2 Subtract line 1 from $20,000,000 USAmountNNType SubtractPrevCredCan contain up to 15 non-negative digits

320 3 Amount from Part II, Line 4 USAmountNNType TotalCarryFwdCred Can contain up to 15 non-negative digits

330 4 Subtract line 3 from line 2 USAmountNNType PrevCredMinusCryFwdCred Can contain up to 15 non-negative digits

340 5 Amount from Part II, line 3 USAmountNNType CurrentIncentCredit Can contain up to 15 non-negative digits

350 6 Max amount of credit earned in future years USAmountNNType MaxCredit Can contain up to 15 non-negative digits

360 7 Lesser of line 4 or line 5 USAmountNNType LesserCreditAmt Can contain up to 15 non-negative digits

370 8 Total lines 3 and 7 USAmountNNType TotCarryFwdAndLesserCred Can contain up to 15 non-negative digits

**Part IV – Calculation of Allowable Credit**

410 1 Portion of credit USAmountNNType PortionOfCredit Can contain up to 15 non-negative digits

420 2 Montana tax liability USAmountNNType MTTaxLiability Can contain up to 15 non-negative digits

430 3 Multiply by 50% USAmountNNType MultiplyMTTaxLiability Can contain up to 15 non-negative digits

440 4 Allowable credit USAmountNNType AllowableIncentiveCredit Can contain up to 15 non-negative digits

**Part V – Carryover Calculation for Entities with More Than One Distinct Mining Operation**

500 2 Total Part III USAmountNNType TotalPartIII Can contain up to 15 non-negative digits

510 3 Part IV Credit USAmountNNType PartIVCredit Can contain up to 15 non-negative digits

520 4 Divide Part III by Part IV LargeRatioType DivPartIIByPartIV 22 total digits, 12 fractional digits

Round up to 4 decimal places

530 5 Total lines 3 and 7 USAmountNNType IncentCredAllowed Can contain up to 15 non-negative digits

540 6 Current year allowable credit USAmountNNType CurrYearAllowCred Can contain up to 15 non-negative digits

550 7 Amount from Part III, Line 7 USAmountNNType LesserCurrYearAndQual Can contain up to 15 non-negative digits

560 8 Difference between line 6 and line 7 USAmountNNType SubCredAllowAndCurrYearAllow Can contain up to 15 non-negative digits

570 9 Amount from Part II, line 4 USAmountNNType PriorYearCarryFwd Can contain up to 15 non-negative digits

580 10 Amount to carry forward to subsequent years USAmountNNType CarryFwdSubseqYrs Can contain up to 15 non-negative digits

**Part VI – Mineral and Coal Exploration Incentive Credit Calculation**

600 1 Name of mining operation StringType PartnerSCorpMineOpName Maximum length is 60 characters

610 2 Certified expenitures USAmountNNType MineCertExpend Can contain up to 15 non-negative digits

620 3 50% of line 2 USAmountNNType MultiplyMineCertCred Can contain up to 15 non-negative digits

630 4 Previously claimed credit USAmountNNType CredPrevClaimed Can contain up to 15 non-negative digits

640 5 Total lines 3 and 4 USAmountNNType MultAndPrev Can contain up to 15 non-negative digits

650 6 Maximum credit USAmountNNType MaxCredit $20,000,000.00

660 7 Allowable current year incentive credit USAmountNNType AllowedIncentCredThisYr Can contain up to 15 non-negative digits

# Recycle Credit/Deduction (Form RCYL)

100 Taxpayer name as it appears on tax return String50Type Name Maximum length is 50 characters

110 Taxpayer ID – SSN SSNType IDType / SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType IDType / FEIN Nine digit FEIN

130 Pass-through credit entity name String50Type PassThroughCredit / CorpName Maximum length is 50 characters

140 Pass-through credit entity FEIN EINType PassThroughCredit / FEIN Nine digit FEIN

150 Pass-through credit entity portion USAmountNNType PassThroughCredit / PortionCredit Can contain up to 15 non-negative digits

**Part I – Qualifications**

160 1 Was equipment purchased this year BooleanType PurchasedThisYear Either TRUE or FALSE required

170 2 Was equipment located/operating in MT BooleanType InMTOnLastDayOfYear Either TRUE or FALSE required

180 3 Is equipment used to produce energy BooleanType UsedProduceEnergy Either TRUE or FALSE required

190 4 A Is equipment used to collect reclaimed material BooleanType UsedForCollections Either TRUE or FALSE required

200 4 B Is equipment used to make finished products BooleanType UsedForManufacturing Either TRUE or FALSE required

210 4 C Is equipment used to treat soils BooleanType UsedToTreatSoils Either TRUE or FALSE required

**Part II – For equipment used in Montana**

220 1 Description and use of equipment String255Type EquipTypePurposeMTOnly Maximum length is 255 characters

230 2 Equipments date of purpose DateType EquipDatePurchaseMTOnly Format YYYY-MM-DD

240 3 Cost of equipment USAmountType EquipCostMTOnly Can contain up to 15 digits

Maximum value is 1000000

250 4 Computation of credit first $250,000 USAmountType ComputationOfCreditMTOnly / First250 Can contain up to 15 digits

Maximum value is 62500

260 4 Computation of credit next $250,000 USAmountType ComputationOfCreditMTOnly / Next250 Can contain up to 15 digits

Maximum value is 37500

270 4 Computation of credit next $500,000 USAmountType ComputationOfCreditMTOnly / Next500 Can contain up to 15 digits

Maximum value is 25000

280 4 Computation of credit Total Credit USAmountType MTTotalCredit Can contain up to 15 digits

Part III – For qualified specialized mobile equipment used in and out of Montana

290 1 Description and use of equipment String255Type EquipTypePurposeAllStates Maximum length is 255 characters

300 2 Equipment date of purchase DateType EquipDateOfPurchaseAllStates Format YYYY-MM-DD

310 3 Cost of equipment USAmountType EquipCostAllStates Can contain up to 15 digits

Maximum value is 1000000

320 4 Number of days used in Montana IntergerType NumDaysUsedInMT Enter as a positive value

330 5 Total days used for the year IntergerType TotDaysUseDuringYear Enter as a positive value

340 6 Divide Line 4by amount on Line 5 RatioType PercentageUsedInMT 6 total digits, 5 fractional

Round up to 4 decimal places

350 7 Computation of credit first $250,000 USAmountType ComputationOfCredAllStates / First250 Can contain up to 15 digits

Maximum value is 62500

360 7 Computation of credit next $250,000 USAmountType ComputationOfCredAllStates / Next250 Can contain up to 15 digits

Maximum value is 37500

370 7 Computation of credit next $500,000 USAmountType ComputationOfCreditAllStates / Next500 Can contain up to 15 digits

Maximum value is 25000

380 7 Computation of credit Total Credit USAmountType ComputationOfCreditAllStates / AllStatesTotalCredit Can contain up to 15 digits

390 8 Total credit available USAmountType TotCreditAvailable Can contain up to 15 digits

**Part IV – Deduction for purchase of recycled material**

400 1 Type of recycled material purchased String255Type RcylMaterialPurchased Maximum length is 255 characters

410 2 Cost of recycled material USAmountType CostRcylMaterial Can contain up to 15 digits

420 3 Additional deduction – Multiply cost by .10 USAmountType AdditionalDeduction Can contain up to 15 digits

# Emergency Lodging Credit (Form ELC)

100 Taxpayer name as it appears on tax return String64Type Name Maximum length is **64** characters

110 Taxpayer ID – SSN SSNType ID / SSN Nine digit SSN

120 Taxpayer ID – FEIN EINType ID / FEIN Nine digit FEIN

130 Public accommodation license number String10Type PublicAccommodationLicenseNbr Maximum length is 10 characters

140 Pass-through credit entity name String50Type PassThroughInfo / CorpName Maximum length is 50 characters

150 Pass-through credit entity FEIN EINType PassThroughInfo / FEIN Nine digit FEIN

160 Pass-through credit entity portion USAmountNNType PassThroughInfo / PortionCredit Can contain up to 15 non-negative digits

**Table for each Individual Referred for Lodging in Montana (Unbounded)**

170 1 A Name or organization referring individuals StringType NameCharOrganRefind Maximum length is 35 characters

180 1 B Dates of lodging DateType DateOfLodging Format YYYY-MM-DD

190 1 C Number of rooms provided USAmountPosType AllowableCreditPerNight Can contain up to 15 positive digits

200 1 D Number of nights of lodging IntegerType NumberNightsLoding Maximum length is 5 characters

210 1 F Multiply Columns C, D and E USAmountPosType CrPerNightTimesNights Can contain up to 15 positive digits

220 11 Amount of credit USAmountType TotalLodgingCredit Can contain up to 15 digits

# Montana Schedule K-1 (Unbounded)

100 Tax year beginning DateType BeginDate YYYY-MM-DD

110 Tax year ending DateType EndDate YYYY-MM-DD

**Part I – Pass-Through Entity Information**

120 Form CLT-4S checkbox CheckboxType Part1 / FormCLT4S X or blank

130 Form PR-1 checkbox CheckboxType Part1 / FormPR1 X or blank

140 Amended Schedule K-1 checkbox CheckboxType Part1 / AmendedK1 X or blank

150 Final Schedule K-1 checkbox CheckboxType Part1 / FinalK1 X or blank

160 Entity’s name String64Type Part1 / EntityName Max length is 64 characters

170 Entity’s FEIN EINType Part1 / EntityFEIN Nine digit FEIN

180 US Address – Address Line 1 StreetAddressType Part1/ USAddress / AddressLine1Txt AN, Maximum length is 35 characters

190 US Address – Address Line 2 StreetAddressType Part1 / USAddress / AddressLine2Txt AN, Maximum length is 35 characters

200 US Address – City CityType Part1 / USAddress / CityNm AN, Maximum length is 22 characters

210 US Address – State StateType Part1 / USAddress / StateAbbreviationCd Enumerations list, Max length is 2 characters

220 US Address – ZIP Code ZIPCodeType Part1 / USAddress / ZIPCd Numeric

230 US Address – In care of name String50Type Part1 / USAddress / InCareOfNm Maximum length is 50 characters

240 Foreign Address – Address Line 1 StreetAddressType Part1 / ForeignAddress / AddressLine1Txt AN, Maximum length is 35 characters

250 Foreign Address – Address Line 2 StreetAddressType Part1 / ForeignAddress / AddressLine2Txt AN, Maximum length is 35 characters

260 Foreign Address – City TextType Part1 / ForeignAddress / CityNm AN, Maximum length is 50 characters

270 Foreign Address – Province or State TextType Part1 / ForeignAddress / ProvinceOrStateNm AN, Maximum length is 50 characters

280 Foreign Address – Country CountryType Part1 / ForeignAddress / CountryCd Enumerations list, Max length is 2 characters

290 Foreign Address – Postal Code TextType Part1 / ForeignAddress / ForeignPostalCd AN, Maximum length is 50 characters

300 Foreign Address – In care of name String50Type Part1 / ForeignAddress / InCareOfNm Maximum length is 50 characters

**Part 2 – Partner Information**

310 Name StringType Part2 / Name

320 Partners ID – FEIN EINType Part2 / PartnersID / FEIN Nine digit FEIN

330 Partners ID – SSN SSNType Part2 / PartnersID / SSN Nine digit SSN

Reason for missing SSN or FEIN StringType Part2 / PartnersID / MissingSSNEINReason Enumerations list

340 US Address – Address Line 1 StreetAddressType Part2 / USAddress / AddressLine1Txt AN, Maximum length is 35 characters

350 US Address – Address Line 2 StreetAddressType Part2 / USAddress / AddressLine2Txt AN, Maximum length is 35 characters

360 US Address – City CityType Part2 / USAddress / CityNm AN, Maximum length is 22 characters

370 US Address – State StateType Part2 / USAddress / StateAbbreviationCd Enumerations list, Max length is 2 characters

380 US Address – ZIP Code ZIPCodeType Part2 / USAddress / ZIPCode Numeric

390 US Address – In care of name String50Type Part2 / USAddress / InCareOfNm Maximum length is 50 characters

400 Foreign Address – Address Line 1 StreetAddressType Part2 / ForeignAddress / AddressLine1Txt AN, Maximum length is 35 characters

410 Foreign Address – Address Line 2 StreetAddressType Part2 / ForeignAddress / AddressLine2Txt AN, Maximum length is 35 characters

420 Foreign Address – City TextType Part2 / ForeignAddress / CityNm AN, Maximum length is 50 characters

430 Foreign Address – Province or State TextType Part2 / ForeignAddress / ProvinceOrStateNm AN, Maximum length is 50 characters

450 Foreign Address – Country CountryType Part2 / ForeignAddress / CountryCd Enumerations list, Max length is 2 characters

460 Foreign Address – Postal Code TextType Part2 / ForeignAddress / ForeignPostalCd AN, Maximum length is 50 characters

470 Foreign Address – In care of name String50Type Part2 / ForeignAddress / InCareOfNm Maximum length is 50 characters

500 Entity Type (S-Corp or Partnership) Choice Gate Part2 / EntityType String3Type

Enumerations for S-Corp or Partnership

510 Resident checkbox BooleanType Part2 / Resident Either TRUE or FALSE required

520 Nonresident checkbox BooleanType Part2 / NonResident Either TRUE or FALSE required  
 530 Included in a composite income tax return BooleanType Part2 / InclInCompositeRtn Either TRUE or FALSE required

540 The Partner/Shareholder filed Form PT-AGR BooleanType Part2 / FiledFormPTAGR Either TRUE or FALSE required

550 The Partner/Shareholder filed Form PT-AGR YearType Part2 / PTAGRYear YYYY Required

560 Sum of Montana Source Income USAmountTyoe Part2 / SumMtSourceIncome Can contain up to 15 digits

570 Profit/Loss LargeRatioType Part2 / ProfitLoss 7 Total digits, 4 Fractional digits

580 Capital Ownership LargeRatioType Part2 / CapitalOwnership 7 Total digits, 4 Fractional digits

590 Montana Apportionment Factor LargeRatioType Part2 / MtApportionmentFactor 7 Total digits, 4 Fractional digits

Part 3 – All Partners Distributive Share of Montana Additions and Deductions

Montana additions to income

600 A1 Federal tax-exempt interest and dividends – Total USAmountPosType Part3 / FederalTaxExemptInterest/TotalChangesIncome Can contain up to 15 positive digits

610 A1 Federal tax-exempt interest and dividends – MT Source USAmountPosType Part3 / FederalTaxExemptInterest/MtSourceChangesIncomeCan contain up to 15 positive digits

620 A2 Taxes based on income or profits - Total USAmountPosType Part3 / TaxesBasedOnIncome/TotalChangesIncome Can contain up to 15 positive digits

630 A2 Taxes based on income or profits – MT Source USAmountPosType Part3 / TaxesBasedOnIncome/MtChangesIncome Can contain up to 15 positive digits

640 A3 Other additions – List types StringType Part3 / OtherAdditionsType

650 A3 Other additions amount - Total USAmountType Part3 / OtherAdditionsAmt/TotalSource Can contain up to 15 digits

660 A3 Other additions amount – MT Source USAmountType Part3 / OtherAdditionsAmt/TotalSource Can contain up to 15 digits

Montana deductions from income

670 B1 Interest on US government obligations - Total USAmountPosType Part3 / InterestFromTreasury/TotalChangesIncome Can contain up to 15 positive digits

680 B1 Interest on US government obligations – MT Source USAmountPosType Part3 / InterestFromTreasury/MtSourceChangesIncome Can contain up to 15 positive digits

690 B2 Deduction for purchasing recycled material - Total USAmountPosType Part3 / DeductionForRecycled/TotalChangesIncome Can contain up to 15 positive digits

700 B2 Deduction for purchasing recycled material – MT Source USAmountPosType Part3 / DeductionForRecycled/MtSourceChangesIncome Can contain up to 15 positive digits

710 B3 Other deductions – List types StringType Part3 / OtherDeductionsType

720 B3 Other deductions amount - Total USAmountType Part3 / OtherDeductionsAmt/TotalSource Can contain up to 15 digits

730 B3 Other deductions amount – MT Source USAmountType Part3 / OtherDeductionsAmt/MontanaSource Can contain up to 15 digits

Part 4 – Nonresident Partner Only – Montana Distributive Share of Income (Loss) and Deductions

740 1 Ordinary business income (loss) USAmountType Part4 / OrdinarybusinessIncome Can contain up to 15 digits

750 2 Net rental real estate income (loss) USAmountType Part4 / NetRentalRealEstateIncome Can contain up to 15 digits

760 3 Other net rental income (loss) USAmountType Part4 / OtherNetRentalIncome Can contain up to 15 digits

770 4 Guaranteed payments USAmountType Part4 / GuaranteePayments Can contain up to 15 digits

780 5 Interest income USAmountType Part4 / InterestIncome Can contain up to 15 digits

790 6 Ordinary dividends USAmountType Part4 / OrdinaryDividends Can contain up to 15 digits

800 7 Royalties USAmountType Part4 / Royalties Can contain up to 15 digits

810 8 Net short-term capital gain (loss) USAmountType Part4 / NetShortTermGain Can contain up to 15 digits

820 9 Net long-term capital gain (loss) USAmountType Part4 / NetLongTermGain Can contain up to 15 digits

830 Net section 1231 gain (loss) USAmountType Part4 / NetSection1231Gain Can contain up to 15 digits

840 11 Other income (loss) – List types StringType Part4 / MTSourceOtherIncomeType

850 11 Other income (loss) amount USAmountType Part4 / Section179ExpenseAppToMT Can contain up to 15 digits

860 12 Section 179 expense apportionable to MT USAmountType Part4 / OtherExpenseDeductAppToMT Can contain up to 15 digits

870 13 Other expense deductions apportionable to MT USAmountType Part5 / CompositeIncomeTaxPaid Can contain up to 15 digits

Part 5 – Supplemental Information

880 1 Composite income tax paid on behalf of partner/shareholder USAmountType Part5 / CompositeIncomeTaxPaid Can contain up to 15 digits

890 2a Income tax withheld on behalf of partner/shareholder USAmountPosType Part5 / IncomeTaxWTH Can contain up to 15 positive digits

900 2b MT income tax withheld by lower tier pass-through entity USAmountPosType Part5 / IncomeTaxWTHLowerTier Can contain up to 15 positive digits

910 2c Total MT income tax withheld for partner /shareholder USAmountPosType Part5 / TotalMtIncomeWithheld Can contain up to 15 positive digits

920 3 Montana mineral royalty tax withheld USAmountType Part5 / MTMineralRoyaltyTaxWTH Can contain up to 15 digits

930 4 Separately stated allocable nonbusiness items USAmountType Part5 / SeprateAllocableNonBusItems Can contain up to 15 digits

940 5 Other information – List types StringType Part5 / SupplementalInfoType

950 5 Other information amount USAmountType Part5 / SupplementalInfoAmt Can contain up to 15 digits

Part 6 – Tax Credits and Recapture

960 1 Multiple CGR accounts BooleanType Part6 / CGRTaxCrd/CGRMultiAccts Either TRUE or FALSE required

970 1 CGR Account ID StringType Part6 / CGRTaxCrd/CGRAccountID Maximum length is 13 characters

10 numeric follow by 3 alpha

980 1 Contractors gross receipts tax credit USAmountType Part6 / CGRTaxCrd/ContractorsGrossReceipts Can contain up to 15 digits

990 2 Other credit/recapture information description StringType Part6 / OtherCreditType

1000 2 Other credit/recapture information amount USAmountType Part6 / OtherCreditAmt Can contain up to 15 digits

TAX SERVICES PROVIDER EXPECTATIONS

The Montana Department of Revenue (Department) is pleased to work with any software company interested in providing authorized e-filing of Montana tax returns. A company providing e-filing services is a “tax services provider” defined as one or more of the following:

**Electronic Return Originator:** An Electronic Return Originator facilitates the electronic submission of a tax return through IRS or Montana e-file after the taxpayer authorizes the electronic filing of the return.

**Online Filing Provider:** An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

**Software Developer:** An authorized IRS or state e-file provider that develops software for the purposes of (a) formatting the electronic portions of returns according to IRS Publication 4164 or Montana specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or Montana.

**Transmitter:** An authorized IRS or Montana e-file provider that transmits the electronic portion of a return directly to the IRS or Montana. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or Montana via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

The Department has expectations for tax services providers supporting the various Montana MeF returns. These expectations are listed below.

1. Adhere to all federal and Montana procedures, requirements, and specifications. These requirements are specified in IRS Publication 4164, Modernized e-File Guide for Software Developers and Transmitters.
2. Ensure confidential taxpayer information is secure.
3. Complete the vendor registration form for all the tax types that will be supported.
4. Provide complete and accurate tax returns for the taxpayers of Montana that are developed in accordance with statutory requirements and Department return preparation instructions.
5. Participate and successfully complete ATS testing with the Department before releasing your software.
6. Submit well-formed XML information to the Department during both ATS testing and production.
7. Provide and perform schema validation on all returns submitted to the Department during both ATS testing and production.
8. Be responsive to Department requests for correction of software issues during both ATS testing and production.
9. Provide timely software updates to the preparer community.
10. Only submit production returns after your software has successfully completed ATS testing and approval has been received from the Department.
11. Comply with all the business rules listed on the Vendor MeF Specifications and Schema webpage provided upon registration. A link to the webpage with the specific business rules can be obtained by contacting (406) 444-4457 or emailing DORE-Services@mt.gov.
12. Notify the Department if any issues arise that might delay the submission and processing of returns.
13. Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
14. Be available to correct any software errors which may occur after production begins and work with the Department to follow up on any processing issues that may arise during the filing season.
15. Re-release of corrected software should be done in a timely manner and proper notification should be made to all customers.
16. Ensure that no changes occur to your software between the time testing is successfully completed and approved to the time it is released.
17. Notify the Department E-Services Unit immediately when errors in your software will affect Montana taxpayers. You can reach the E-Services Unit at (406) 444-4457 or by emailing DORE-Services@mt.gov.
18. Authorize the Department to use your product information listed on the first page of this document on our approved software vendor page.

**FAILURE TO MEET THESE REQUIREMENTS MAY RESULT IN YOUR ORGANIZATION BEING REMOVED AS AN APPROVED SOFTWARE VENDOR AND ALL ELECTRONIC OR PAPER RETURNS SUBMITTED USING YOUR PRODUCTS MAY BE REJECTED BY THE DEPARTMENT.**