



2018 Montana Partnership Information and Composite Tax Return

Include a complete copy of federal Form 1065 and all related forms and schedules.

For calendar year 2018 or tax year beginning MMDDYYYY and ending MMDDYYYY

Mark all that apply: Name FEIN XXXXXXXXXX
X Initial return XX Enter number of:
X Final return Mailing Address Schedules K-1 Included XXXXX
X Amended return XX Resident Partners XXXXX
X Refund return City State Zip Code + 4 Nonresident Partners XXXXX
X PTP XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Other Types of Partners XXXXX

Date Registered in Montana MMDDYYYY MT Secretary of State ID # XXXXXXXXXX
State formed in XX on MMDDYYYY Federal Business Code/NAICS XXXXXX

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

1. Ordinary business income (loss) 1. XXXXXXXXXXXXXXXX 00
2. Net rental real estate income (loss) (include federal Form 8825) 2. XXXXXXXXXXXXXXXX 00
3a. Other gross rental income (loss) 3a. XXXXXXXXXXXXXXXX 00
b. Expenses from other rental activities (include detailed statement) 3b. XXXXXXXXXXXXXXXX 00
c. Subtract line 3b from line 3a. This is your other net rental income or loss. 3c. XXXXXXXXXXXXXXXX 00
4. Guaranteed payments 4. XXXXXXXXXXXXXXXX 00
5. Interest income 5. XXXXXXXXXXXXXXXX 00
6. Ordinary dividends 6. XXXXXXXXXXXXXXXX 00
7. Royalties 7. XXXXXXXXXXXXXXXX 00
8. Net short-term capital gain (loss) (include federal Schedule D, Form 1065) 8. XXXXXXXXXXXXXXXX 00
9. Net long-term capital gain (loss) (include federal Schedule D, Form 1065) 9. XXXXXXXXXXXXXXXX 00
10. Net section 1231 gain (loss) (include federal Form 4797) 10. XXXXXXXXXXXXXXXX 00
11. Other income (loss) (include detailed statement) 11. XXXXXXXXXXXXXXXX 00
12. Add lines 1 through 11 and enter result. This is your total federal income or loss. 12. XXXXXXXXXXXXXXXX 00

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

13a. Section 179 deduction (include federal Form 4562) 13a. XXXXXXXXXXXXXXXX 00
b. Contributions 13b. XXXXXXXXXXXXXXXX 00
c. Investment interest expense 13c. XXXXXXXXXXXXXXXX 00
d. Section 59(e)(2) expenditures (include detailed statement) 13d. XXXXXXXXXXXXXXXX 00
e. Other deductions (include detailed statement) 13e. XXXXXXXXXXXXXXXX 00
14. Add lines 13a through 13e and enter result. This is your total federal deductions. 14. XXXXXXXXXXXXXXXX 00
15. Subtract line 14 from line 12. This is your federal income from all sources. 15. XXXXXXXXXXXXXXXX 00

Partners' Distributive Share of Montana Additions and Deductions to Income

16a. Interest and dividends not taxable under the Internal Revenue Code 16a. XXXXXXXXXXXXXXXX 00
b. Taxes based on income or profits 16b. XXXXXXXXXXXXXXXX 00
c. Other additions (include detailed statement) 16c. XXXXXXXXXXXXXXXX 00
Add lines 16a, 16b, and 16c; enter result. This is your total Montana additions to income. 16. XXXXXXXXXXXXXXXX 00
17a. Interest on U.S. government obligations (include detailed statement) 17a. XXXXXXXXXXXXXXXX 00
b. Deduction for purchasing recycled material (include Form RCYL) 17b. XXXXXXXXXXXXXXXX 00
c. Other deductions (include detailed statement) 17c. XXXXXXXXXXXXXXXX 00
d. Nonapportionable income/(loss) (include detailed statement) 17d. XXXXXXXXXXXXXXXX 00
Add lines 17a through 17d; enter result. This is your total Montana deductions to income. 17. XXXXXXXXXXXXXXXX 00
18. Add lines 15 and 16, then subtract line 17 from that result 18. XXXXXXXXXXXXXXXX 00

Apportioned and Allocated Montana Source Income X Schedule I Not Required (see instructions)

19. Income apportioned to Montana. Multiply line 18x XXX.XXXX% (see instructions) 19. XXXXXXXXXXXXXXXX 00
20. Income or loss allocated directly to Montana (see instructions) 20. XXXXXXXXXXXXXXXX 00
21. Add lines 19 and 20; enter result. This is your total Montana source income. 21. XXXXXXXXXXXXXXXX 00



File online at revenue.mt.gov



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Calculation of Amount Owed or Refund

22. Enter your Montana total composite tax from Schedule IV, column H22. XXXXXXXXXXXX 00
23. Enter the sum of pass-through withholding from all Montana Schedules K-1, part 5, line 2a23. XXXXXXXXXXXX 00

Withholding

24 a. Total Montana mineral royalty tax withheld on your behalf (see instructions) 24a. XXXXXXXXXXXX 00
b. Mineral royalty tax withheld distributed to partners..... 24b. XXXXXXXXXXXX 00
c. Subtract 24b from 24a. Montana mineral royalty tax withheld attributable to partnership.24c. XXXXXXXXXXXX 00
25 a. Total Montana pass-through withholding paid on your behalf (see instructions)..25a. XXXXXXXXXXXX 00
b. Montana pass-through withholding distributed to partners 25b. XXXXXXXXXXXX 00
c. Subtract line 25b from 25a. Montana pass-through withholding attributable to partnership.....25c. XXXXXXXXXXXX 00
26. Add lines 24c and 25c. This is the total withholding payments attributable to partnership.26. XXXXXXXXXXXX 00

Return Payments

27 a. 2017 overpayment applied to 2018 27a. XXXXXXXXXXXX 00
b. 2018 estimated payments..... 27b. XXXXXXXXXXXX 00
c. 2018 extension payment..... 27c. XXXXXXXXXXXX 00
d. For amended returns only—payments made with original return 27d. XXXXXXXXXXXX 00
e. For amended returns only—previously issued refunds (see instructions)27e. XXXXXXXXXXXX 00
f. Add lines 27a through 27d, then subtract line 27e. This is your total return payments.27f. XXXXXXXXXXXX 00
28. Add lines 22 and 23, then subtract lines 26 and 27f. This is your amount due or (overpaid).28. XXXXXXXXXXXX 00

Penalties and Interest (see instructions)

29 a. Partnership information return late filing penalty 29a. XXXXXXXXXXXX 00
b. Interest on underpayment of estimated composite tax 29b. XXXXXXXXXXXX 00
c. Composite income tax return late filing penalty 29c. XXXXXXXXXXXX 00
d. Late payment penalty 29d. XXXXXXXXXXXX 00
e. Interest..... 29e. XXXXXXXXXXXX 00
f. Add lines 29a through 29e. This is your total penalties and interest.29f. XXXXXXXXXXXX 00

Amount Owed or Refund

30. Add lines 28 and 29f..... 30. XXXXXXXXXXXX 00
31. If line 30 results in an amount due, enter it here. This is the amount you owe.31. XXXXXXXXXXXX 00
Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.
32. If line 30 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number. 32. XXXXXXXXXXXX 00
33. Enter the amount from line 32 that you want applied to your 2019 composite estimated tax 33. XXXXXXXXXXXX 00
34. Subtract line 33 from line 32 and enter the amount here. This is your refund.34. XXXXXXXXXXXX 00

Direct Deposit

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

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

Signature of Officer Date Printed Name and Title Telephone Number
X _____ MMDDYYYY XXXXXXXXXXXXXXXXXXXXXXXXXX XXX XXX XXXX

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

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



Schedule I - Apportionment Factors for Multistate Partnerships

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

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

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 1a. Land, 1b. Buildings, 1c. Machinery, 1d. Equipment, 1e. Furniture and fixtures, 1f. Leases and leased property, 1g. Inventories, 1h. Depletable assets, 1i. Supplies and other, 1j. Property of foreign subs included in combined group, 1k. Property of unconsolidated subs included in combined group, 1l. Property of pass-through entities included in combined group, 1m. Multiply amount of rents by 8 and enter result, Total Property Value.

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

2. Payroll Factor:

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 2a. Compensation of officers, 2b. Salaries and wages, Payroll included in: 2c. Costs of goods sold, 2d. Other expenses and deductions, 2e. Payroll of foreign subs included in combined group, 2f. Payroll of unconsolidated subs included in combined group, 2g. Payroll of pass-through entities included in combined group, Total Payroll Value.

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

3. Gross Receipts Factor:

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 3a. Gross Receipts, less returns and allowances, 3b. Receipts delivered or shipped to Montana purchasers: (1) Shipped from outside Montana, (2) Shipped from within Montana, 3c. Receipts shipped from Montana to: (1) United States government, (2) Purchasers in a state where the taxpayer is not taxable, 3d. Receipts other than receipts of tangible personal property (e.g. service income), 3e. Net gains reported on federal Schedule D and Form 4797, 3f. Other gross receipts (rents, royalties, interest, etc.), 3g. Receipts of foreign subs included in combined group, 3h. Receipts of unconsolidated subs included in combined group, 3i. Receipts (pro-rata share) of pass-through entities included in combined group, 3j. Less: All intercompany transactions, Total Receipts Value.

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

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

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

Enter the result here and also on page 1, line 19 of this form. This is your apportionment factor. 5. XXX . XXXX



Schedule II - Montana Partnership Tax Credits

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

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

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

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



Schedule IV – Montana Partnership Composite Income Tax Schedule

Part I. Eligible Participating Partners

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

Part II. Composite Tax Ratio

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

1	2	3
Enter the amount from page 1, line 15 of this form.	Enter the amount from page 1, line 21 of this form.	Divide column 2 by column 1. Do not enter more than 1.000000
XXXXXXXXXXXXX 00	XXXXXXXXXXXXX 00	X.XXXXXX

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

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

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



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

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

