Form PTE

2022 Montana Pass-Through Entity Tax Return Include a complete copy of all related federal forms and schedules.

No Stapl	les	Partnership		S corporation			
Page 1	F	or calendar year 2022 or tax yea	ar begir	nning	and ending		
Mark	all that apply:		Ũ	0	0	FEIN	
	nitial return				Federal Business	Code/NAICS	
F	inal return	Mailing Address			MT Secretary	of State ID #	
A	mended return	-			Date of Registratio	n in Montana	
R	lefund return	City	State	ZIP Code + 4	State formed in	on	
Р	TP	-					
Ente	er Number of:	Schedules K-1 Included		Nonresident Owners		Schedules DE Included	
		Resident Owners		Other Types of Owners	:	Schedules K-1 Received	
	Owners' Dist	ributive Share of Income Items (federal S	chedule	K)			
		usiness income (loss)	onedate			1	00
	•	real estate income (loss) (include federal Form 8	3825)			2	00
		s rental income (loss)	5020)	3a	0.0		00
	•	from other rental activities (include detailed state	amont)	3b	00		
	•	ne 3b from line 3a.	smenty	This is your other net re		3	00
		d payments: Services		4a	00		00
		d payments: Capital		4a 4b	00		
	4 Add lines 4				uaranteed payments.	4	00
	5 Interest inc			This is your total g	udianteeu payments.	5	00
X	6 Ordinary d					6	00
dule	7 Royalties	ividends				7	00
che	•	erm capital gain (loss) (include federal Schedule	וחי			8	00
Federal Schedule K		erm capital gain (loss) (include federal Schedule				9	00
dera	-		U)			10	00
Ę		n 1231 gain (loss) (include federal Form 4797)					00
		me (loss) (include detailed statement)		This is your fatal fa	daval in a successful a	11	00
		I through 11 and enter result.	a fadaral	-	deral income or loss.	IZ	00
		ributive Share of Deduction Items (includ	e rederai	-	0.0		
		9 deduction (include federal Form 4562)		13a	00		
	13b Contributio			13b	00		
		t interest expense		13c	00		
		(e)(2) expenditures (include detailed statement)		13d	00		
		uctions (include detailed statement)		13e	00		0.0
		13a through 13e and enter result.		•	al federal deductions.		00
		ne 13 from line 12.		This is your federal inco	ome from all sources.	14	00
		dditions to the PTE's apportionable activities		10		15	00
		ubtractions from the PTE's apportionable activit		16a	00		
		where income (loss) from federal Schedules K-	1	16b	00		
	•	where income (loss) from disregarded entities		16c	00		
Ĕ		apportionable income (loss) from the PTE's owr		16d	00		
lnc		l6a through 16d.	This is y	our deductions including nona	pportionable income.		00
lce		14 and 15, then subtract line 16.				17	00
Montana Source Income		I not required: 100% Montana activity		0% Montana activity			
Ina		oss) apportioned to Montana. Multiply line		%		18	00
onte		ana source income received from pass-through					
ž	•	source income from MT Schedules K-1 issued t	o this entit		00		
		ana source income from Schedules VII		19b	00		
		ionable income allocated to Montana. (See inst		19c	00		
		-	the total n	nonapportionable income (loss)			00
	20 Add lines 1	18 and 19; enter result.		This is your total Mor	ntana source income.	20	00



2022v1 06/2022

Ρ

PTE Liability	2′	1a	Enter the PTE's ta	omposite tax from Sch ax liability resulting fror orted Montana source	n an adjust	ment to partnersh			ns)		21 21a 21b		00 00 00
ΡΤ		3a	Total Montana mi	pass-through withholdi neral royalty tax from N 99 received by the PTE	IT Schedul		edules K-1, Part			0.0	22		00
Withholding	23	3b 3	Mineral royalty ta Subtract line 23b	x allocated to owners o	n their MT This	is the amount o	f Montana mine	23a 23b eral royalt 24a	y tax that th	0 0 0 0 e PTE can claim. 0 0	23		00
Withh	24	4b	Montana pass-thr Part 5, line 3b	rough withholding alloc	ated to own	ners on their MT :	Schedules K-1,	24b		00	I		
	24	4	Subtract line 24b	from 24a.	This is t	he amount of M	ontana pass-th	rough wit	thholding th	e PTE can claim.	24		00
	25	5	Add lines 23 and	24.		This is th	e total withhold	ling paym	nents that th	e PTE can claim.	25		00
	26	6a	2021 overpaymer	nt applied to 2022				26a		0 0			
lts	26	6b (2022 estimated p	ayments				26b		0 0			
ner			2022 tentative pa	•				26c		00			
ayı				urns only – payments r	nada with c	original return		26d		00			
۳L						•	iono)						
Return Payments				urns only – previously i		ius. (See instruct	ions)	26e		00			
Ř				ough 26d, then subtrac			_		-	eturn payments.			00
				, and 22, then subtract		nd 26.	1	his is you	ur amount d	ue or (overpaid).	27		00
				eturn late filing penalty				28a		0 0			
Penalties and Interest	. 28	8b	Interest on under	payment of estimated	composite t	ax		28b		0 0			
	<u>3</u> 28	8c Composite income tax return late filing penalty			enalty			28c		0 0			
alti	28	8d	Late payment per	nalty				28d		0 0			
Pen-			Interest					28e		0 0			
			Add lines 28a thro	ouah 28e			т		r total penal	ties and interest.			00
	29		Add lines 27 and	•				lie ie yeu	r total porta		29		00
ð	_ 30				ithoro			ты	ia ia tha ama	ount you owe. 🕨			
Amount Owed	⊇ ا	0		n an amount due, enter			If white a			•			00
nount Ow												ARTMENT OF REVENUE.	
	≤ 3′ 5			n an overpayment, ente			-	payment.	. Enter as a	positive number.			00
Å.	32			from line 31 that you v		•	X	32		0 0			
	33	3	Subtract line 32 fr	rom line 31 and enter t	ne amount	here.			This is	s your refund. ►	33		00
Dir	ect	t C	Deposit										
Yo	ur F	Re	fund	1. RTN#			2. A	CCT#					
Corr	plet	e 1	I, 2, 3, and 4. ctions)	 If using direct If this refund is 						Checking ited States or it	s te	Savings rritories, mark here.	
				e swearing, I dec ledge and belief,				ırn, inclu	uding acc	ompanying scl	nedi	ules and statements, ar	nd
-			of Officer			Date	Printe	ed Name	and Title			Telephone Number	
Print	t/Typ	be l	Preparer's Nan	ne		Preparer's	Signature			Date		PTIN	
Firm	's Na	am	ie		Firm's	Address				Telephone Num	ber	Firm's FEIN	

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If you allow the DOR to discuss this tax return with your tax preparer, mark here.



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Schedule I - Apportionment Factor for Multistate Pass-Through Entities

amounts in columns A and B. Enter percentages i		A. Everywhere	B. Montana.	C. F
Property Factor: Use average value for real and tangible personal sectors and tangible personal sectors and tangible personal sectors are approximately as the sector sector sectors are approximately as the sector sectors are approximately as the sector sector sector sectors are approximately as the sector sector sector sector sector sector sector sectors are approximately as the sector sec	onal property.			
1a Land	1a	00		00
1b Buildings	1b	00		00
1c Machinery	1c	00		00
1d Equipment	1d	00		00
1e Furniture and fixtures	1e	00		00
1f Leases and leased property	1f	00		00
1g Inventories	1g	00		00
1h Depletable assets	1h	00		00
1i Supplies and other	1i	00		00
1j Multiply amount of rents by 8 and enter result	1j	00		00
1k Total Property Value. Add lines 1a through 1j	1k	00		00
Divide the total in column B by the total in column A. Multiply the res	ult by 100.	This is you	r property factor. 1	
Payroll Factor:				
2a Compensation of officers	2a	00		00
2b Salaries and wages	2b	00		00
Payroll included in:				
2c Costs of goods sold	2c	0 0		00
2d Other expenses and deductions	2d	0 0		00
2e Total Payroll Value. Add lines 2a through 2d.	2e	00		00
Divide the total in column B by the total in column A. Multiply the res	ult by 100.	This is yo	ur payroll factor. 2	
Gross Receipts Factor:				
3a Gross Receipts, less returns and allowances	3a	00		
3b Receipts delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana		3b(1)		00
(2) Shipped from within Montana		3b(2)		00
3c Receipts shipped from Montana to:				
(1) United States government		3c(1)		00
(2) Purchasers in a state where the taxpayer is not	taxable	3c(2)		00
3d Receipts other than receipts of tangible personal property (e.g.,		3d		00
3e Net gains reported on federal Schedule D and Form 4797	3e	00		00
3f Other gross receipts (rents, royalties, interest, etc.)	3f	00		00
3g Total Receipts Value. Add lines 3a through 3f.	3g	00		00
Divide the total in column B by the total in column A. Multiply the res			r receipts factor. 3	
Enter the amount reported on line 3.	- ,	······ •• •• ••	4	
			-	
Add the percentages from lines 1, 2, 3, and 4 in column C.		This is the sun	n of your factors. 5	

This is your apportionment factor. 6



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Credit Code APP CGR

HPP

IUF

IEP JGI MED QET RCY SSO

TET UPL

Schedule II – Montana Pass-Through Entity Tax Credits

Use the corresponding credit code in the table below to report the credit you are claiming in Column A. If you were provided an authorization number to claim the credit, enter that number in Column B. Report the total amount of credit in Column C. Use Montana Schedule K-1 to notify each owner of their share of the credit. Attach a copy of the credit's form to your return (if applicable). See instructions for more information.

Α	В	C	Credit name
Credit Code	Credit Authorization Number	Amount of credit	Apprenticeship tax credit
1		00	Contractor's gross receipts tax credit
2		0 0	Historic property preservation credit
3		0 0	Infrastructure user fee credit
4		0 0	Innovative educational program credit
5		0 0	Jobs growth incentive credit
6		0 0	Media credit
7		0 0	Qualified endowment credit
8		0 0	Recycle credit
9		00	Student scholarship organization credit
10		00	Trades education and training credit
			Unlocking public lands credit



Schedule IV – Montana Composite Income T Part I. Eligible Participating Owners Enter the number of eligible participating owner See instructions for more information about eligible participants.	rs.	Part II. Com Use the amo to complete t in column H I	unt in columi he calculatio pelow.	n 3 En	1 ter the amount from page 1, line 14 of this form. 00	2 Enter the amount from page 1, line 20 of this form.	3 Divide column 2 by column 1 Do not enter more than 1.000000.
Part III. Enter the required information and amo A	B B Social Security	participant in columns C	А – Н. D	Е	F	G	H Montana composite
Name	Number or Federal Employer Identification Number	Owner's share of federal income from entity	Standard deduction	Exemption \$2,710		Enter the appropriate tax from the tax table below.	income tax. Multiply column G by composite tax ratio from Part II.
1		00	00	00	00	00	00
2		00	00	00	00	00	00
3		00	00	00	00	00	00
4		00	00	00	00	00	00
5		00	00	00	00	00	00
6		00	00	00	00	00	00
7		00	00	00	00	00	00
8		00	00	00	00	00	00
9		00	00	00		00	00
10		00	00	00	00	00	00
			11 Enter th	e total comp	posite tax from all addit	tional pages, if used	00

11 Enter the total composite tax from all additional pages, if used Add column H, lines 1 through 11. **This is your total composite income tax liability.**

00

Transfer the amounts from column H to each owner's Montana Schedule K-1, Part 5, line 2.



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	\$3,300	1% (0.010)	\$0	
\$3,300	\$5,800	2% (0.020)	\$33	
\$5,800	\$8,900	3% (0.030)	\$91	
\$8,900	\$12,000	4% (0.040)	\$180	
\$12,000	\$15,400	5% (0.050)	\$300	
\$15,400	\$19,800	6% (0.060)	\$454	
More than \$19,800		6.75% (0.0675)	\$603	

Schedule VI – Reporting of Special Transactions

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

osure Statement with the IRS	Yes					
with the IRS. Itana property.	Yes					
s with Respect to Certain Foreign	Yes					
n Disclosure Statement with the IR	S Yes					
5 For S corporations only: The S corporation filed federal Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases with the IRS						
E is a partnership.						
ving forms in 2022. Partnership Adjustment Tracking Re rtnership-Related Items(s) ministrative Adjustment Request (A/ and paid an imputed underpayment. report (See instructions)	-					
oursement to a related party.						
pursement to a related party. more related parties) per recipient. Ime and federal employer identification paid to each related party: FEIN Amount of Payme						
	tana property. s with Respect to Certain Foreign n Disclosure Statement with the IR n 8023 – Elections Under Section 3 the IRS E is a partnership. ving forms in 2022. Partnership Adjustment Tracking Re- rtnership-Related Items(s) ministrative Adjustment Request (Ad					



Form PTE, I	Page 7 ·	- 2022
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Schedule VII – List of Disregarded Entities (DE)

	A Name	B FEIN	C Montana SOS Registration Number	D LLC	E Q Sub	F If Q Sub, enter election date	G DE has multistate activities	H DE is a segment of the PTE	I Montana Source Income from DE's own activities
1									0 0
2									0 0
3									00
4									0 0
5									0 0
6									0 0
7									0 0
8									0 0
9									0 0
10									0 0
11									0 0
12									0 0
13									0 0
14									0 0
								15 Total	00



Schedule DE – Disregarded Entity Montana Source Income

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

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

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

Use the apportionment factor to calculate your Montana source income. If line 17 includes nonapportionable income, report it on the applicable line in the Montana column. **Disregarded Entity Name**

FEIN

Disregarded Entity FEIN

			Everywhere			
	1a Gross income	1a	00			
me	1b Returns and allowances	1b	00			
Business Income	1c Balance. Subtract line 1b from line 1a.	1c	00			
ssl	1d Cost of goods sold (provide statement)	1d	00			
sine	1e Gross profit. Subtract line 1d from line 1c.	1e	00			
Bus	1f Other income including gains (provide statement)	1f	00			
	1g Add lines 1e and 1f. This is your total income.	1g	00			
	1h Wages	1h	00			
Deductions	1i Rent	1i	00			
ucti	1j Other deductions (provide statement)	1j	00			
Ded	1k Add lines 1h through 1j.This is your total deductions.	1k	00		Montana	
_	1 Subtract line 1k from line 1g. This is your total income from trade or business.	1	00	1		00
	2 Net rental real estate income (loss)	2	00	2		00
	3 Other net rental income (loss)	3	00	3		00
	4 Guaranteed payments (partnerships only)	4	00	4		00
	5 Interest income	5	00	5		00
e	6 Ordinary dividends	6	00	6		00
ШÖ	7 Royalties	7	00	7		00
Other Income	8 Net short-term capital gain (loss) (include federal Schedule D)	8	00	8		00
the	9 Net long-term capital gain (loss) (include federal Schedule D)	9	00	9		00
0	10 Net section 1231 gain (loss) (include federal Form 4797)	10	00	10		00
	11 Other income (loss) (include detailed statement)	11	00	11		00
	12 Section 179 deduction (include federal Form 4562)	12	00	12		00
	13 Other deductions (include detailed statement)	13	00	13		00
	14 Add lines 1 through 11, then subtract lines 12 and 13	14	00	14		00
Adj.	15 Montana additions to income	15	00			00
Ā	16 Montana subtractions from income	16	00	16		00
Total	17 Add lines 14 and 15, then subtract line 16.					
10	Mark this box if some income is apportionable.	17	00	17		00
	1a Everywhere property	1a	00			
	1b Montana property			1b		00
	1 Divide line 1b by line 1a.		This is your Property factor.	1		
<u>ر</u>	2a Everywhere payroll	2a	00			
Factor	2b Montana payroll			2b		00
rt Fe	2 Divide line 2b by line 2a.		This is your Payroll factor.	2		
Apportionment	3a Everywhere receipts	3a	00			
lion	3b Montana receipts			3b		00
pod	3 Divide line 3b by line 3a.		This is your Receipts factor.	3		
Ap	4 Enter the amount reported on line 3			4		
	5 Add the percentages from lines 1, 2, 3, and 4.		This is the sum of your factors.	5		
	6 Divide the total percentage from line 5 by the number of factors that can be included					
	or receipts factor is 0%, it is included in the calculation for line 6 if there is a value in the		•	_		
		This	s is your Apportionment factor.	6		



Montana Adjustments Worksheet

			Α	В	С	D	Е
					From MT Schedules K-1,	From Schedules DE,	
	1 Montana Additions		PTE's Apportionable Activities	Nonapportionable Income	Part 3, Column I	Everywhere column,	Total Everywhere
	to Everywhere Income	Code			(See instructions)	lines 15 and 16	Adjustments
Everywhere Income			00	00	00	00	00
lnc			00	00	00	00	00
ere			00	00	00	00	00
whe			00	00	00	00	00
ery			00	00	00	00	00
Ř		-	00	00	00	00	00
nts to	2 Montana Subtractions to Everywhere Income	Total	00	00	00	00	00
me			00	00	00	0 0	00
Montana Adjustments			00	00	00	0 0	00
Adj			00	00	00	0 0	00
ina			00	00	00	00	00
nta			00	00	00	00	00
ĕ			00	00	00	00	00
		Total	00	00	00	00	00
						From Schedules DE, Montana	Total Montana Source
-	3 Montana Source Additions	Code	PTE's Apportionable Activities	Nonapportionable Income	Part 3, Column II	column, lines 15 and 16	Income Adjustments
me			00	00	00	00	00
nco			00	00	00	00	00
e S			00 00	00000	00	0 0 0 0	00
our			00	00	00	00	0 0 0 0
a S			00	00	00	00	00
tan		Total	00	00	00	00	00
Adjustments to Montana Source Income	4 Montana Source Subtractions	Total					
s to			00	00	00	0 0	00
ent			00	0 0	00	0 0	00
ţ,			00	0 0	00	0 0	00
Jjus			00	00	00	00	00
Ă			00	00	00	00	00
			00	00	00	00	00
		Total	00	00	00	00	00



Montana Source Income Schedule

		А	В	С	D	E
					Montana Source income	
Sum of Montana source income		Montana Source Income from	Montana Source Income from	Montana Source Income from	from PTE's apportionable	Total of columns
per item of income (loss) and deduction.		Montana Schedules K-1	Schedules DE	Nonapportionable income	activities	A through D
1 Ordinary business income (loss)	1	0 0	0 0	00	0 0	00
2 Net rental real estate income (loss)	2	0 0	00	00	0 0	00
3 Other net rental income (loss)	3	0 0	00	00	0 0	00
4 Guaranteed payments	4	0 0	00	00	0 0	00
5 Interest income	5	0 0	00	00	0 0	00
6 Ordinary dividends	6	0 0	00	00	0 0	00
7 Royalties	7	0 0	00	00	0 0	00
8 Net short-term capital gain (loss)	8	0 0	00	00	0 0	00
9 Net long-term capital gain (loss)	9	0 0	0 0	0 0	0 0	00
10 Net §1231 gain (loss)	10	0 0	0 0	0 0	0 0	00
11 Other income (loss).	11	0 0	0 0	0 0	0 0	00
12 §179 expense deduction apportionable						
and/or allocable to Montana	12	0 0	0 0	0 0	0 0	00
13 Other expense deductions apportionable						
and/or allocable to Montana	13	00	00	00	0 0	00
14 Total Montana Source Income	14	00	00	00	0 0	00



Montana Schedule K-1 (PTE)

Owner's Share of Income (Loss), Deductions, Credits, etc
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		r's Share of Income (Los	ss), Deductions, Crea		
	For the calendar year 202			and ending	
E		Schedule K-1 Final Sch	hedule K-1		
atic	Pass-through Entity's Name				
ũ t				FEIN	
Part 1 PTE Information	Mailing Address				
- <u>-</u>	0.1	01.1	715.0		
PT I	City	State	ZIP Code		
	N				
_	Name			FEIN	
tio	Mailing Address			OR SSN	
na	Mailing Address				ficial owner
2 2	City	State	ZIP Code	FEIN	
Part 2 Owner Information	City	Sidle	ZIF COUR	or SS	
	Owner Type Resident	Nonresident			DIN .
	Special Allocations (See instructions)	Noniesident		Profit and loss percer	tane
	The owner is included in a composite income tax return			Capital/Ownership	
	The owner is melded in a composite inc			I	l
~	Montana Adjustments (See works	sheet on page 9)	Eve	rywhere	Montana
Part 3 Adj.	1 Additions		1	00	00
P B B	2 Subtractions		2	00	00
	Distributive Share of Montana So	ource Income (Loss)			
	1 Ordinary business income (loss)		1	00	00
0	2 Net rental real estate income (loss)		2	00	00
Ű.	3 Other net rental income (loss)		3	00	00
Part 4 Source Income	4 Guaranteed payments		4	00	00
e II	5 Interest income		5	00	00
t t t 2	6 Ordinary dividends		6	00	00
Pai Sol	7 Royalties		7	00	00
na	8 Net short-term capital gain (loss)		8	00	00
Montana	9 Net long-term capital gain (loss)		9	00	00
	10 Net section 1231 gain (loss)		10	00	00
	11 Other income (loss) (include detailed statem	.ent)	11	00	00
	12 Section 179 expense deduction		12	00	00
	13 Other expense deductions		13	00	00
	Supplemental Information	_			
	The owner filed Form PT-AGR Yea		er is a Domestic 2nd tier P		0.0
on	1 Owner's share of Montana source income (lo			1	00
t 5 Nati	2 Montana composite income tax paid on beha			2	00
Part 5 Information	3a Montana income tax withheld on behalf of ov			3a 2h	000000
	3b Montana income tax withheld by a lower tier 3c Add lines 3a and 3b.		ntana inaoma tay withha	3b	00
	4 Montana mineral royalty tax withheld	This is your total wo	ontana income tax withhe	Id on your behalf. 3c 4	00
	5 Other information. List type	and amo	ount 5	4 00	00
	Tax Credits		ount 5	00	00
3 dits		horization Number	Amount of c	redit	
Part 6 x Credi	1		/ inicalit of o	00	
Part 6 Tax Credits	2			00	
	3			00	
Part 7 PTE Use	Montana Adjustments Detail: Ente	er the amount and code of each	adjustment entered on Pa		
	1 Code	00 2 Code	-	00 3 Code	00
	4 Code	00 5 Code		00 6 Code	00
	7 Code	00 8 Code		00 9 Code	00

