

2012 Montana Partnership Information and Composite Tax Return

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

For calendar year 2012 or tax year beginning

MMDD2012

and ending

MMDDYYYY

Mark all that apply:

- Initial return
Final return
Amended return
Refund return
PTP
Technical termination

Name
Mailing Address
City State Zip Code + 4

FEIN
Enter number of Schedules K-1 Included
Resident Partners
Nonresident Partners
Other Types of Partners

Date Registered in Montana

MMDDYYYY

MT Secretary of State ID #

MT Secretary of State ID #

State formed in

State formed in

on

MMDDYYYY

Federal Business Code/NAICS

Federal Business Code/NAICS

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

Table with 3 columns: Description, Line Number, Amount. Includes lines 1-12 for income items.

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

Table with 3 columns: Description, Line Number, Amount. Includes lines 13-15 for deduction items.

Partners' Distributive Share of Montana Additions and Deductions to Income

Table with 3 columns: Description, Line Number, Amount. Includes lines 16-18 for Montana additions and deductions.

Apportioned and Allocated Montana Source Income

Table with 3 columns: Description, Line Number, Amount. Includes lines 19-21 for apportioned and allocated income.



Calculation of Amount Owed or Refund

22. Enter your Montana total composite tax from Schedule III, column E.....	22.	<input type="text"/>	00
23. Enter the amount of total partner withholding from Schedule III, column F.....	23.	<input type="text"/>	00

Partnership Montana Mineral Royalty Tax Withheld

24. a. Total Montana mineral royalty tax withheld (see instructions).....	24a.	<input type="text"/>	00
b. Mineral royalty tax withheld attributable to Montana residents.....	24b.	<input type="text"/>	00
c. Mineral royalty tax withheld attributable to nonresidents not reporting on Schedule IV.....	24c.	<input type="text"/>	00
d. Add lines 24b and 24c. This is the total mineral royalty tax withheld reported by partners on their income tax returns.....	24d.	<input type="text"/>	00
e. Subtract line 24d from 24a. This is the mineral royalty tax withheld attributable to nonresidents reporting on Schedule IV.....	24e.	<input type="text"/>	00

Return Payments

25. a. 2011 overpayment applied to 2012.....	25a.	<input type="text"/>	00
b. 2012 estimated payments.....	25b.	<input type="text"/>	00
c. 2012 extension payment.....	25c.	<input type="text"/>	00
d. Montana income tax withheld. Include MT Schedule K-1.....	25d.	<input type="text"/>	00
e. For amended returns only—payments made with original return.....	25e.	<input type="text"/>	00
f. For amended returns only—previously issued refunds (see instructions).....	25f.	<input type="text"/>	00
g. Add lines 25a through 25e; then subtract line 25f. This is your total return payments.	25g.	<input type="text"/>	00
26. Add lines 22 and 23, then subtract lines 24e and 25g. This is your amount due or (overpaid).	26.	<input type="text"/>	00

Penalties and Interest (see instructions)

27. a. Partnership information return late filing penalty.....	27a.	<input type="text"/>	00
b. Interest on underpayment of estimated composite tax.....	27b.	<input type="text"/>	00
c. Composite income tax return late filing penalty.....	27c.	<input type="text"/>	00
d. Late payment penalty.....	27d.	<input type="text"/>	00
e. Interest.....	27e.	<input type="text"/>	00
f. Add lines 27a through 27e. This is your total penalties and interest.	27f.	<input type="text"/>	00

Amount Owed or Refund

28. Add lines 26 and 27f.....	28.	<input type="text"/>	00
29. If line 28 results in an amount due, enter it here. This is the amount you owe.	29.	<input type="text"/>	00

Why not e-pay? See your options at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.

30. If line 28 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number. ..	30.	<input type="text"/>	00
31. Enter the amount from line 30 that you want applied to your 2013 composite estimated tax.....	31.	<input type="text"/>	00
32. Subtract line 31 from line 30 and enter the amount here. This is your refund.	32.	<input type="text"/>	00

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 6.	1. RTN# <input type="text"/>	2. ACCT# <input type="text"/>
	3. If using direct deposit, you are required to mark one box. <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	4. Is this refund going to an account that is located outside of the United States or its territories? <input type="checkbox"/> Yes <input type="checkbox"/> No	

 <p>Did you know? You can file and pay online. revenue.mt.gov</p>	Please provide name, address and telephone number of paid preparer. <input type="checkbox"/> Mark this box and include a copy of your federal Form 7004 to receive your Montana extension.
	PTIN, SSN or FEIN of paid preparer: <input type="text"/>

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

This tax return has to be signed by a general partner or limited liability company member manager.
Declaration – 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 General Partner or LLC Member Manager	Date	Printed Name and Title	Telephone Number
X			

Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900), or TDD (406) 444-2830 for hearing impaired.



12DY0201

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.

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. Property of foreign subsidiaries included in combined unitary group	1j.	00	00
1k. Property of unconsolidated subsidiaries included in combined unitary group	1k.	00	00
1l. Property of pass-through entities included in combined unitary group	1l.	00	00
1m. Multiply amount of rents by 8 and enter result	1m.	00	00
Total Property Value add lines 1a through 1m		00	00

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

2. 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.	00	00
2d. Other expenses and deductions	2d.	00	00
2e. Payroll of foreign subsidiaries included in combined unitary group	2e.	00	00
2f. Payroll of unconsolidated subsidiaries included in combined unitary group	2f.	00	00
2g. Payroll of pass-through entities included in combined unitary group	2g.	00	00
Total Payroll Value add lines 2a through 2g		00	00

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

3. Sales (Gross Receipts) Factor:

3a. Gross sales, less returns and allowances	3a.	00	
3b. Sales delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana	3b.(1)		00
(2) Shipped from within Montana	3b.(2)		00
3c. Sales 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. Sales other than sales of tangible personal property (i.e. service income)	3d.		00
3e. Net gains reported on federal Schedule D and federal Form 4797	3e.	00	00
3f. Other gross receipts (rents, royalties, interest, etc.)	3f.	00	00
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group	3g.	00	00
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group	3h.	00	00
3i. Sales (receipts) of pass-through entities included in combined unitary group	3i.	00	00
3j. Less: All intercompany transactions	3j.	00	00
Total Sales Value add lines 3a through 3j		00	00

Divide the total in column B by the total in column A. Multiply the result by 100. **This is your sales factor.** 3. %

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

5. Divide the total percentage on line 4, column C, by the number of factors that can be included in the calculation. If there is a value in column A for a factor category (Property, Payroll, or Sales) you should include this factor as part of the calculation (see instructions). Enter the results here and also insert on Form PR-1, page 1, line 19. This is your apportionment factor. 5. %



Schedule II - Montana Partnership Tax Credits

Type of Credit	Amount of Credit
1. Dependent Care Assistance Creditinclude Form DCAC	00
2. College Contribution Creditinclude Form CC	00
3. Health Insurance for Uninsured Montanans Credit include Form HI	00
4. Recycle Credit include Form RCYL	00
5. Alternative Energy Production Credit include Form AEPC	00
6. Contractor's Gross Receipts Tax Credit. If multiple CGR accounts, please mark here. <input type="checkbox"/>	
CGR Account ID: <input type="text"/> - <input type="text"/> - CGR	00
7. Alternative Fuel Credit include Form AFRC	00
8. Infrastructure Users Fee Credit include Form IUFC	00
9. Historic Property Preservation Creditinclude federal Form 3468	00
10. Increase Research and Development Activities Credit..... credit expired December 31, 2010	00
11. Mineral and Coal Exploration Incentive Creditinclude Forms MINE-CERT and MINE-CRED	00
12. Empowerment Zone Credit.....	00
13. Film Production Credit.....include Form FPC	00
14. Biodiesel Blending and Storage Credit..... include Form BBSC	00
15. Oilseed Crushing and Biodiesel/Biolubricant Production Credit..... include Form OSC	00
16. Insure Montana Small Business Health Insurance Credit.	
Business FEIN: <input type="text"/> - <input type="text"/>	00
17. Temporary Emergency Lodging Credit.....include Form TELC	00
Type of Credit Recapture	Amount of Credit Recapture
18. Historic Property Preservation Credit Recapture.....	00
19. Film Production Credit Recapture	00
20. Biodiesel Blending and Storage Credit Recapture	00
21. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture	00

Any credit or credit recapture from a partnership has to be attributable to its partners using the same proportion that is used when it reported that partner's income or loss for Montana income tax purposes. Please include a detailed breakdown that shows each partner's share of the credit or credit recapture.

Please notify each partner of the amount of credit available to that partner by using Montana Schedule K-1.



Schedule III – Montana Partnership Information

Summary Schedule and Supplemental Information

Complete columns E, F or G if the partner is a nonresident individual, estate, trust, foreign C corporation or second-tier pass-through entity. If electing composite tax, mark column E.

Complete columns A through D for all partners.

A	B	C	D	E	F	G
Name Street Address or PO Box City State Zip Code	Entity Type (see codes below*) and Identification Number (FEIN or SSN)	Residency Code (R/N)	Ownership %	Composite Income Tax (from Schedule IV, column H)	Partner Withholding (see instructions)	PT-AGR or PT-STM (year)
1.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
2.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
3.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
4.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
5.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
6.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
7.	Entity Type	<input type="checkbox"/> R		<input type="checkbox"/>		
	FEIN	<input type="checkbox"/> N			00	00
	SSN					
8. Enter the totals of columns D, E and F from all additional pages, if used				00	00	00
Enter the totals of columns D, E and F.....				00	00	00

Transfer the total from column E to Form PR-1, line 22. Transfer the total from column F to Form PR-1, line 23.
Include all additional pages from line 8 with the tax return.

*Column B Entity Type Codes:

C – C corporation
E – Estate
F – Foreign C corporation
I – Individual
P – Partnership
S – S corporation
T – Trust



Schedule IV – Montana Partnership Composite Income Tax Schedule

<p>Part I. Eligible Participating Partners</p> <p>Enter the number of eligible participating partners. <input style="width: 100px;" type="text"/></p> <p>See instructions for more information about eligible participating partners.</p>	<p>Part II. Composite Tax Ratio</p> <p>Use the amount in column 3 to complete the calculation in column H below.</p>	1	2	3
		Enter the amount from Form PR-1, line 15	Enter the amount from Form PR-1, line 21	Divide column 2 by column 1

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

A	B	C	D	E	F	G	H	
Name	Social security number or federal employer identification number	Partner's share of federal income from entity	Standard deduction	Exemption \$2,240	Montana taxable income – Subtract columns D and E from column C.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G times composite tax ratio from Part II.	
1.		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	00	
10.		00	00	00	00	00	00	
11.	Enter the total composite tax from all additional pages, if used						11.	00
Add column H, lines 1 through 11. This is your total composite income tax liability.							00	

Transfer the amounts from column H to Form PR-1, Schedule III, column E.



12DY0601

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	\$2,700	1% (0.010)	\$0	
\$2,700	\$4,800	2% (0.020)	\$27	
\$4,800	\$7,300	3% (0.030)	\$75	
\$7,300	\$9,900	4% (0.040)	\$148	
\$9,900	\$12,700	5% (0.050)	\$247	
\$12,700	\$16,400	6% (0.060)	\$374	
	More Than \$16,400	6.9% (0.069)	\$522	

Schedule VI – Reporting of Special Transactions

Complete Schedule VI only if your partnership 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 for this tax year. If your answer is “Yes” to one or more of these forms, you will need to include a complete copy of your federal tax return Form 1065.

1. The partnership filed federal **Form 8918 – Material Advisor Disclosure Statement** with the Internal Revenue Service. Yes

Form 8918 is required to be filed by material advisors to any reportable transactions.

2. The partnership filed federal **Form 8824 – Like-Kind Exchanges** with the Internal Revenue Service. Yes

NOTE: Mark the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.

Form 8824 is used to report each exchange of business or investment property for property of a like-kind.

3. The partnership filed federal **Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships** with the Internal Revenue Service. Yes

Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships), or Section 6046A (reporting of acquisitions, dispositions and changes in foreign partnership interest).

4. The partnership filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service. Yes

Form 8886 is used to disclose information for each reportable transaction in which you participated.

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

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

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

Name	FEIN	Amount of Payment
		00
		00
		00

