

2010 Montana Partnership Information and Composite Tax Return

Attach a copy of federal Form 1065 and Schedule(s) K-1

For calendar year 2010 or tax year beginning MMDD 2010 and ending MMDDYYYY

Name FEIN

Mailing Address Federal Business Code/NAICS

City State Zip + 4 Date Registered in Montana MMDDYYYY

MT Secretary of State ID

Check if: [] New address [] Do not need Form PR-1 sent next year [] Requesting a refund.

- Check if this is a publicly traded partnership
Check if this is an amended return
Check if this is an initial return
Check if this is a final return
Reason for final return:
a. Withdrawn b. Dissolved c. Merged d. Reorganized
If you check the box above, check below all the reasons for amending your return:
a. Federal Revenue Agent Report
b. Apportionment factor changes
c. Amended federal return
d. Amended composite return
e. Other

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

Table with 3 columns: Description, Line Number, Amount. Rows include Ordinary business income, Net rental real estate income, Guaranteed payments, Interest income, etc.

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

Table with 3 columns: Description, Line Number, Amount. Rows include Section 179 deduction, Contributions, Investment interest expense, etc.

Partners' Distributive Share of Montana Additions and Deductions to Income

Table with 3 columns: Description, Line Number, Amount. Rows include Interest and dividends not taxable, Taxes based on income, Interest on U.S. government obligations, etc.

Partners' Distributive Share of Multistate Apportionment and Allocation

Table with 3 columns: Description, Line Number, Amount. Rows include Income apportioned to Montana, Income allocated to Montana, etc.



FEIN input box

Calculation of Amount Owed or Refund

Table with 3 columns: Description, Amount, Total. Rows 22 and 23.

Partnership Montana Mineral Royalty Tax Withheld

Table with 3 columns: Description, Amount, Total. Rows 24a through 24e.

Return Payments

Table with 3 columns: Description, Amount, Total. Rows 25a through 25g and 26.

Penalties and Interest (see instructions)

Table with 3 columns: Description, Amount, Total. Rows 27a through 27f.

Amount Owed or Refund

Table with 3 columns: Description, Amount, Total. Rows 28 through 32.

Form for Direct Deposit of refund, including RTN#, ACCT#, and account type selection.

Form for paid preparer information, including name, address, telephone number, and PTIN/SSN/FEIN.

Form asking if the DOR should discuss the tax return with the tax preparer.

This tax return has to be signed by a general partner or limited liability company member.

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.

Form for signature, date, printed name and title, and telephone number.

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



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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	00	00	
1b. Buildings.....	00	00	
1c. Machinery.....	00	00	
1d. Equipment.....	00	00	
1e. Furniture and fixtures	00	00	
1f. Leases and leased property	00	00	
1g. Inventories.....	00	00	
1h. Depletable assets.....	00	00	
1i. Supplies and other	00	00	
1j. Property of foreign subsidiaries included in combined unitary group	00	00	
1k. Property of unconsolidated subsidiaries included in combined unitary group	00	00	
1l. Property of pass-through entities included in combined unitary group	00	00	
1m. Multiply amount of rents by 8 and enter result	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.....	00	00	
2b. Salaries and wages	00	00	
Payroll included in:	00	00	
2c. Costs of goods sold.....	00	00	
2d. Other expenses and deductions.....	00	00	
2e. Payroll of foreign subsidiaries included in combined unitary group	00	00	
2f. Payroll of unconsolidated subsidiaries included in combined unitary group	00	00	
2g. Payroll of pass-through entities included in combined unitary group	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.....	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	
3f. Other gross receipts (rents, royalties, interest, etc).....	3f.	00	
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group	3g.	00	
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group	3h.	00	
3i. Sales (receipts) of pass-through entities included in combined unitary group	3i.	00	
3j. Less: All intercompany transactions.....	3j.	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 in Form PR-1, page 1, line 19. This is your apportionment factor.			5. %



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Schedule II - Montana Partnership Tax Credits

Type of Credit	Amount of Credit								
1. Montana Dependent Care Assistance Credit attach Form DCAC	00								
2. Montana College Contribution Credit attach Form CC	00								
3. Health Insurance for Uninsured Montanans Credit attach Form HI	00								
4. Montana Recycle Credit attach Form RCYL	00								
5. Alternative Energy Production Credit attach Form AEPC	00								
6. Contractor's Gross Receipts Tax Credit attach supporting schedule	00								
7. Alternative Fuel Credit attach Form AFRCR	00								
8. Infrastructure Users Fee Credit attach Form IUFC	00								
9. Qualified Endowment Credit attach Form QEC	00								
10. Historic Property Preservation Credit attach federal Form 3468	00								
11. Increase Research and Development Activities Credit attach Form RSCH	00								
12. Mineral and Coal Exploration Incentive Credit attach Forms MINE-CERT and MINE-CRED	00								
13. Empowerment Zone Credit	00								
14. Film Production Credit attach Form FPC	00								
15. Biodiesel Blending and Storage Credit attach Form BBSC	00								
16. Oilseed Crushing and Biodiesel/Biolubricant Production Credit attach Form OSC	00								
17. Insure Montana Small Business Health Insurance Credit. <div style="text-align: right; margin-right: 100px;">Business FEIN: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table></div>									00
18. Temporary Emergency Lodging Credit attach Form TELC	00								
Type of Credit Recapture	Amount of Credit Recapture								
19. Qualified Endowment Credit Recapture	00								
20. Historic Property Preservation Credit Recapture	00								
21. Film Production Credit Recapture	00								
22. Biodiesel Blending and Storage Credit Recapture	00								
23. 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 attach 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.



FEIN

Schedule III - Montana Partnership Information

Summary Schedule of Income and Supplemental Information

Section A: Resident Partners

A	B	C	D
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)
1.	SSN		
	FEIN		
			00
2.	SSN		
	FEIN		
			00
3.	SSN		
	FEIN		
			00
4.	SSN		
	FEIN		
			00
Section A Totals			00

Partner Withholding: yes no

Composite Income Tax: yes no

Number of Resident Partners

Number of Nonresident Partners

Total Number of Partners



For each nonresident partner, complete ONLY one of these three columns: F, G or H. Please refer to the instructions for Schedule III.

Section B: Nonresident Individual Partners or Second Tier Pass-Through Entity Partners

A	B	C	D	E	F	G	H
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)	Federal Income from Entity (from federal Schedule K-1)	Composite Income Tax (from Schedule IV, column H)	Partner Withholding (see instructions)	Consent Agreement (year)
1.	SSN						
	FEIN						
			00	00	00	00	
2.	SSN						
	FEIN						
			00	00	00	00	
3.	SSN						
	FEIN						
			00	00	00	00	
Section B Totals			00		00	00	
Total of Sections A and B, columns C and D			00				

Transfer the total from Column F to Form PR-1, page 2, line 22.

Transfer the total from Column G to Form PR-1, page 2, line 23.

Use additional sheets if necessary or you may use a document with columns ordered as shown above.

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Schedule IV - Montana Partnership Composite Income Tax Schedule

Eligible Participating Partners: An eligible participant is a partner who is a nonresident individual, a foreign C corporation, or a pass-through entity whose only Montana source income for the tax year is from this entity and from other pass-through entities who have elected to file a composite return and pay a composite tax on behalf of the eligible participating partner. The entity must retain an executed power of attorney signed by the eligible participating partner, authorizing the partnership to file a composite return and act on the partner's behalf.

Part I Enter the number of participating partners _____ Composite Tax Ratio _____

Part II 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	Partners' share of federal income from entity	Standard deduction	Exemption \$2,130	Calculate Montana taxable income. Subtract column D from column C then subtract column E from the result.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G times composite tax ratio from Part I.
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.		00	00	00	00	00	00
12.		00	00	00	00	00	00
13.		00	00	00	00	00	00
Column H Total							00

Transfer the amounts from column H to Form PR-1, Schedule III, Section B, column F.

Use additional sheets if necessary or you may use a document with columns ordered as shown above.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0	
\$2,600	\$4,600	2% (0.020)	\$26	
\$4,600	\$6,900	3% (0.030)	\$72	
\$6,900	\$9,400	4% (0.040)	\$141	

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$9,400	\$12,100	5% (0.050)	\$235	
\$12,100	\$15,600	6% (0.060)	\$356	
More Than \$15,600		6.9% (0.069)	\$496	



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Schedule VI - Reporting of Special Transactions

Complete Schedule VI only if your partnership filed any of the federal income tax forms described below. Check 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 attach 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: Check 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

