

2013 Montana S Corporation Information and Composite Tax Return

Include a complete copy of the federal Form 1120S and all related forms and schedules.

For calendar year 2013 or tax year beginning

MMDD2013

and ending

MMDDYYYY

Mark all that apply:

- Initial return
Final return
Amended return
Refund return

Name, Mailing Address, City, State, Zip Code + 4

FEIN, Enter number of Schedules K-1 included, Resident shareholders, Nonresident shareholders, Other types of shareholders



State Incorporated in on MMDDYYYY

Federal Business Code/NAICS

MT Secretary of State ID #

Foreign S corporations: date S corporation obtained certificate of authority from Montana Secretary of State MMDDYYYY

Shareholders' Pro Rata Share of Income Items (Form 1120S, Schedule K)

Table with 3 columns: Description, Line Number, Amount. Includes items like Ordinary business income, Net rental real estate income, Interest income, etc.

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

Table with 3 columns: Description, Line Number, Amount. Includes items like Section 179 deduction, Contributions, Investment interest expense, etc.

Shareholders' Distributive Share of Montana Additions and Deductions to Income

Table with 3 columns: Description, Line Number, Amount. Includes items like Interest and dividends not taxable, Taxes based on income, etc.

Apportioned and Allocated Montana Source Income

Table with 3 columns: Description, Line Number, Amount. Includes items like Income apportioned to Montana, Income allocated to Montana, etc.



Calculation of Amount Owed or Refund

21. Enter your Montana total composite tax from Schedule III, column E.....	21.	<input type="text"/>	00
22. Enter the amount of total shareholder withholding from Schedule III, column F	22.	<input type="text"/>	00

Withholding

23. a. Total Montana mineral royalty tax withheld (see instructions)	23a.	<input type="text"/>	00
b. Mineral royalty tax withheld distributed to shareholders	23b.	<input type="text"/>	00
c. Subtract 23b from 23a. Montana mineral royalty tax withheld attributable to S corporation.....	23c.	<input type="text"/>	00
24. a. Total Montana pass-through withholding	24a.	<input type="text"/>	00
b. Montana pass-through withholding distributed to shareholders	24b.	<input type="text"/>	00
c. Subtract line 24b from 24a. Montana pass-through withholding attributable to S corporation.	24c.	<input type="text"/>	00
25. Add lines 23c and 24c. This is the total withholding payments attributable to S corporation.	25.	<input type="text"/>	00

Return Payments

26. a. 2012 overpayment applied to 2013	26a.	<input type="text"/>	00
b. 2013 estimated payments.....	26b.	<input type="text"/>	00
c. 2013 extension payment.....	26c.	<input type="text"/>	00
d. For amended returns only—payments made with original return	26d.	<input type="text"/>	00
e. For amended returns only—previously issued refunds (see instructions)	26e.	<input type="text"/>	00
f. Add lines 26a through 26d, then subtract line 26e. This is your total return payments.	26f.	<input type="text"/>	00
27. Add lines 21 and 22, then subtract lines 25 and 26f. This is your amount due or (overpaid).....	27.	<input type="text"/>	00

Penalties and Interest (see instructions)

28. a. S corporation information return late filing penalty	28a.	<input type="text"/>	00
b. Interest on underpayment of estimated composite tax	28b.	<input type="text"/>	00
c. Composite income tax return late filing penalty	28c.	<input type="text"/>	00
d. Late payment penalty	28d.	<input type="text"/>	00
e. Interest.....	28e.	<input type="text"/>	00
f. Add lines 28a through 28e. This is your total penalties and interest.....	28f.	<input type="text"/>	00

Amount Owed or Refund

29. Add lines 27 and 28f.....	29.	<input type="text"/>	00
30. If line 29 results in an amount due, enter it here. This is the amount you owe.	30.	<input type="text"/>	00
<i>Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.</i>			
31. If line 29 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number..	31.	<input type="text"/>	00
32. Enter the amount from line 31 that you want applied to your 2014 composite estimated tax	32.	<input type="text"/>	00
33. Subtract line 32 from line 31 and enter the amount here. This is your refund.	33.	<input type="text"/>	00

Direct Deposit Your Refund Complete 1, 2, 3 and 4 (please see instructions on page 5).	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	

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 X	Date	Printed Name and Title	Telephone Number
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Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
Firm's Name	Firm's Address	Telephone Number	Firm's FEIN

<input type="checkbox"/> Mark if you do not need Form CLT-4S sent next year.	May the DOR discuss this tax return with your tax preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Mark this box to receive your Montana extension.
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Schedule I – Apportionment Factors for Multistate S Corporations

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 1j.	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 1l.	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:			
2c. Costs of goods sold.....	00	00	
2d. Other expenses and deductions.....	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	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.....	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 on Form CLT-4S, page 1, line 18. This is your apportionment factor.			5. %



Schedule II – Montana S Corporation Tax Credits

Type of Credit	Amount of Credit
1. Dependent Care Assistance Credit include Form DCAC	00
2. College Contribution Credit include 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"/> - <input type="text"/>	00
7. Alternative Fuel Credit include Form AFCR	00
8. Infrastructure Users Fee Credit include Form IUFC	00
9. Historic Property Preservation Credit include federal Form 3468	00
10. Mineral and Coal Exploration Incentive Credit include Forms MINE-CERT and MINE-CRED	00
11. Empowerment Zone Credit.....	00
12. Film Production Credit..... include Form FPC	00
13. Biodiesel Blending and Storage Credit..... include Form BBSC	00
14. Oilseed Crushing and Biodiesel/Biolubricant Production Credit..... include Form OSC	00
15. Insure Montana Small Business Health Insurance Credit	
Business FEIN: <input type="text"/> - <input type="text"/>	00
16. Temporary Emergency Lodging Credit..... include Form TELC	00
Type of Credit Recapture	Amount of Credit Recapture
17. Historic Property Preservation Credit Recapture.....	00
18. Film Production Credit Recapture	00
19. Biodiesel Blending and Storage Credit Recapture	00
20. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture	00

When attributing any credit or credit recapture from an S corporation to its shareholders, please use the same proportion the S corporation used to report each shareholder's income or loss for Montana tax purposes. Please include a detailed breakdown that shows each shareholder's share of the credit or credit recapture.

Please use Montana Schedule K-1 to notify each shareholder of the amount of credit available to the shareholder.



Schedule III – Montana S Corporation Information

Summary Schedule and Supplemental Information

Complete columns E, F or G if the shareholder is a nonresident individual, estate, trust or foreign C corporation. If electing composite tax, mark column E.

Complete columns A through D for all shareholders.

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

Transfer the total from column E to Form CLT-4S, line 21. Transfer the total from column F to Form CLT-4S, line 22.
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 **T** – Trust



Schedule IV – Montana S Corporation Composite Income Tax Schedule

<p>Part I. Eligible Participating Shareholders</p> <p>Enter the number of eligible participating shareholders. <input style="width: 100px;" type="text"/></p> <p>See instructions for more information about eligible participating shareholders.</p>	<p>Part II. Composite Tax Ratio</p> <p>Use the amount in column 3 to complete the calculation in column H below.</p>	<p>1</p> <p>Enter the amount from Form CLT-4S, line 14</p>	<p>2</p> <p>Enter the amount from Form CLT-4S, line 20</p>	<p>3</p> <p>Divide column 2 by column 1</p>
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Part III. Enter below in columns A through H the required information and amounts for each eligible participating shareholder.

A	B	C	D	E	F	G	H	
Name	Social security number or federal employer identification number	Shareholders' share of federal income from entity	Standard deduction	Exemption \$2,280	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 CLT-4S, Schedule III, column E.



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	\$2,800	1% (0.010)	\$0	
\$2,800	\$4,900	2% (0.020)	\$28	
\$4,900	\$7,400	3% (0.030)	\$77	
\$7,400	\$10,100	4% (0.040)	\$151	
\$10,100	\$13,000	5% (0.050)	\$252	
\$13,000	\$16,700	6% (0.060)	\$382	
	More Than \$16,700	6.9% (0.069)	\$532	

Schedule VI – Reporting of Special Transactions

Complete Schedule VI only if your small business corporation filed any of the federal 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 1120S.

1. The S corporation 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 S corporation 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 S corporation 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 S corporation 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.

5. The S corporation filed federal **Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases** with the Internal Revenue Service. Yes

Form 8023 is used to report elections under IRC 338 made by a purchasing corporation for a target corporation in a qualified stock purchase (QSP). In the case of a target S corporation acquisition under IRC 338(h)(10), the election must be made by all of the shareholders of a target S corporation, including those who do not sell their stock in the event of a QSP transaction.

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

6. During this tax year, the S corporation 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

