

2016 Montana Partnership Information and Composite Tax Return

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

For calendar year 2016 or tax year beginning

MMDD2016

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



See electronic options at revenue.mt.gov

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

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

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

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

Partners' 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

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

Withholding

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

Return Payments

27. a. 2015 overpayment applied to 2016	27a.	<input type="text"/>	00
b. 2016 estimated payments.....	27b.	<input type="text"/>	00
c. 2016 extension payment.....	27c.	<input type="text"/>	00
d. For amended returns only—payments made with original return	27d.	<input type="text"/>	00
e. For amended returns only—previously issued refunds (see instructions).....	27e.	<input type="text"/>	00
f. Add lines 27a through 27d, then subtract line 27e. This is your total return payments.	27f.	<input type="text"/>	00
28. Add lines 22 and 23, then subtract lines 26 and 27f. This is your amount due or (overpaid).	28.	<input type="text"/>	00

Penalties and Interest (see instructions)

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

Amount Owed or Refund

30. Add lines 28 and 29f.....	30.	<input type="text"/>	00
31. If line 30 results in an amount due, enter it here. This is the amount you owe.	31.	<input type="text"/>	00
<i>Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.</i>			
32. If line 30 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number. ..	32.	<input type="text"/>	00
33. Enter the amount from line 32 that you want applied to your 2017 composite estimated tax	33.	<input type="text"/>	00
34. Subtract line 33 from line 32 and enter the amount here. This is your refund.	34.	<input type="text"/>	00

Direct Deposit Your Refund Complete 1, 2, 3 and 4 (see instructions).	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 General Partner or LLC Member Manager	Date	Printed Name and Title	Telephone Number
X			

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
			<input type="text"/>
Firm's Name	Firm's Address	Telephone Number	Firm's FEIN
			<input type="text"/>

<input type="checkbox"/> Mark if you do not need Form PR-1 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.
---	---	---



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 (e.g. 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 page 1, line 19 of this form. 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, mark here. <input type="checkbox"/>	
CGR Account ID: <input type="text"/> - <input type="text"/> - <input type="text"/> CGR	00
7. Alternative Fuel Credit include Form AFRC	00
8. Infrastructure User Fee Credit include Form IUFC	00
9. Historic Property Preservation Creditinclude federal Form 3468	00
10. Mineral and Coal Exploration Incentive Creditinclude Forms MINE-CERT and MINE-CRED	00
11. Empowerment Zone Credit.....	00
12. Biodiesel Blending and Storage Credit..... include Form BBSC	00
13. Innovative Educational Program Credit.....	00
14. Student Scholarship Organization Credit.....	00
15. Emergency Lodging Credit.....include Form ELC	00
16. Unlocking Public Lands Credit.....	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 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 III – Montana Partnership Information

Summary Schedule and Supplemental Information

Partnerships with more than 100 partners are required to e-file this form. See instructions for more information.

Before completing columns E, F or G, read the instructions on page 9.

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)	MT Distributive Share	Composite Income Tax (from Schedule IV, column H)	Pass-Through Withholding (see instructions)	PT-AGR (year)
1.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
2.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
3.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
4.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
5.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
6.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
7.	Entity Type <input type="text"/>	<input type="checkbox"/> R <input type="checkbox"/> N	00	00	00	00
	FEIN <input type="text"/>					
	SSN <input type="text"/>					
8. Enter the totals of columns D, E and F from all pages (see instructions).....			00	00	00	00

Transfer the total from column E to page 2, line 22 of this form. Transfer the total from column F to page 2, line 23 of this form. Include all additional pages from line 8 with the tax return.

*Column B Entity Type Codes: **C** – C corporation **D** – Disregarded entity **DOM** – Domestic 2nd Tier Pass Through Entity **E** – Estate **F** – Foreign C corporation
I – Individual **P** – Partnership **PTP** – Publicly traded partnership **S** – S corporation **T** – Trust **TE** – Tax-exempt entity

If additional space is needed, make copies of this page.



16DY0501

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: 50px;" type="text"/> 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 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.
		00	00	<input type="text"/> . <input type="text"/>

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 \$2,380	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	
2.			00	00	00	00	00	
3.			00	00	00	00	00	
4.			00	00	00	00	00	
5.			00	00	00	00	00	
6.			00	00	00	00	00	
7.			00	00	00	00	00	
8.			00	00	00	00	00	
9.			00	00	00	00	00	
10.			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 page 5, Schedule III, column E.



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	\$2,900	1% (0.010)	\$0	
\$2,900	\$5,100	2% (0.020)	\$29	
\$5,100	\$7,800	3% (0.030)	\$80	
\$7,800	\$10,500	4% (0.040)	\$158	
\$10,500	\$13,500	5% (0.050)	\$263	
\$13,500	\$17,400	6% (0.060)	\$398	
More Than \$17,400		6.9% (0.069)	\$555	

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 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

Material advisors to any reportable transactions must file Form 8918.

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.

Use Form 8824 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

Use Form 8865 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

Use Form 8886 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 you answer “Yes” to this question, 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

