Schedule K-Combined
Apportionment Factors for Combined Filers

	Everywhere Activity*	Montana Separate Entity Activity		Grand Total of Montana Columns*
		Corporation Name	Corporation Name	
1. Property Factor (Enter average values for real and tangible personal property)				
(1a) Land				0
(1b) Buildings				0
(1c) Machinery				0
(1d) Equipment				0
(1e) Furniture and fixtures				0
(1f) Leased property				0
(1g) Inventories				0
(1h) Depletable assets				0
(1i) Supplies and other				0
(1j) Property of foreign subsidiaries included in combined unitary group				0
(1k) Property of unconsolidated subsidiaries included in combined unitary group				0
(1l) Property of pass-through entities included in combined unitary group				0
(1m) Multiply amount of rents by 8 and enter result				0
(1n) Total Montana average property (Add lines (1a) through (1m) above)		0	0	0
(1o) Total Everywhere average property (Enter in each column the total of lines (1a) thru (1m) in the Everywhere column.)	0	0	0	
(1p) Separate entity Property Factor (Divide line (1n) by line (1o) and multiply the result by 100.)		#DIV/0!	#DIV/0!	
(1q) Total Property Factor (Add columns on line (1p).)				#DIV/0!
2. Payroll Factor				
(2a) Compensation of officers				0
(2b) Salaries and wages				0
Payroll included in:				
(2c) Costs of goods sold				0
(2d) Other deductions				0
(2e) Payroll of foreign subsidiaries included in combined unitary group				0
(2f) Payroll of unconsolidated subsidiaries included in combined unitary group				0
(2g) Payroll of pass-through entities included in combined unitary group				0
(2h) Total Montana payroll (Add lines (2a) through (2g) above.)		0	0	0
(2i) Total Everywhere payroll (Enter in each column the total of lines (2a) through (2g) in the Everywhere column.)	0	0	0	
(2j) Separate entity Payroll Factor (Divide line (2h) by line (2i) and multiply the result by 100.)		#DIV/0!	#DIV/0!	
(2k) Total Payroll Factor (Add columns on line (2j).)				#DIV/0!
3. Sales Factor				
(3a) Gross sales, less returns and allowances				0
Sales delivered or shipped to Montana purchasers:				
(3b) Shipped from outside Montana				0
(3c) Shipped from within Montana				0
Sales shipped from Montana to:				
(3d) United States government				0
(3e) Purchasers in a state where the taxpayer is not taxable				0
(3f) Sales other than sales of tangible personal property (i.e. service income)				0
(3g) Less: Intercompany sales				0
(3h) Net gains reported on federal Schedule D and federal Form 4797				0
(3i) Other gross receipts (rents, royalties, interest, etc)				0
(3j) Sales (receipts) of foreign subsidiaries included in combined unitary group				0
(3k) Sales (receipts) of unconsolidated subsidiaries included in combined unitary group				0
(3l) Sales (receipts) of pass-through entities included in combined unitary group				0
(3m) Less: Other intercompany transactions				0
(3n) Total Montana sales (Add lines (3a) through (3m) above.)		0	0	0
(3o) Total Everywhere sales (Enter in each column the total of lines (3a) through (3m) in the Everywhere column.)	0	0	0	
(3p) Separate entity Sales Factor (Divide line (3n) by line (3o) and multiply the result by 100.)		#DIV/0!	#DIV/0!	
(3q) Total Sales Factor (Add columns on line (3p).)				#DIV/0!
4. Sum of the Factors				
(Add lines (1p), (2j), and (3p) for each corporation.)		#DIV/0!	#DIV/0!	
5. Apportionment Factor				
(5a) Separate entity Apportionment Factor (Divide line 4 by the number of factors that can be included in the calculation. See instructions on page 7.)		#DIV/0!	#DIV/0!	
(5b) Total Apportionment Factor (Add columns on line (5a). Enter here and in line 5, page 3, of the CLT-4.)				#DIV/0!
6. Montana Taxable Income				
(6a) Montana adjusted taxable income. (Enter the amount from CLT-4, page 3, line 4.)			0	
(6b) Income apportioned to Montana (In each column, multiply line (5a) by line (6a).)		#DIV/0!	#DIV/0!	
(6c) Income directly allocated to Montana			0	
(6d) Montana taxable income before net operating loss (In each column, add lines (6b) and (6c).)		#DIV/0!	#DIV/0!	
(6e) Montana net operating loss (NOL) carryover on a separate entity basis				
Total NOL carryover (Add columns on line (6e). Enter this amount on line 8, page 3 of the CLT-4.)				0
(6f) Montana taxable income (Subtract line (6e) from line (6d) and enter result.)		#DIV/0!	#DIV/0!	
(6g) Total Montana Taxable Income (Add all columns on line (6f) and enter result. This should equal line 9, page 3 of the CLT-4.)				#DIV/0!

*Please include the totals for Everywhere and Montana Activity on Schedule K.