



2015

**MeF
Corporate Income Tax
ATS Packet**

November 17, 2015
Version 1.3

Montana MeF ATS Testing Overview

This test packet includes five tests for the Montana CIT return. The following pages will include the test scenario as well as a list of the form line items we expect to be completed for each test.

The information submitted in those lines will be determined by the developer, except for where specifically noted. The form lines listed are the minimum amount of information we expect to see on the return. If you would like to test additional information please feel free to do so. There are a few instances where we are testing negative values. The lines containing negative values will be indicated by parentheses. In the form line lists, some line numbers are followed by “E”, “M” or “E/M”. The “E” indicates the Everywhere column, the “M” indicates the Montana column, and the “E/M” indicates both Everywhere and Montana columns should be represented. Test 3 has a sample CIT form included that provides the required lines.

When submitting test returns to the department please send an email notification to DORMeF@mt.gov containing the following information.

- Compares document with vendor portion completed.
 - Form Name/Type
 - Software company name
 - Software product name
 - Date Submitted
 - ETIN
 - Submission ID numbers for all the test returns
- Electronic PDF copies of the test cases
 - Please include your ETIN and test return number in the file name
 - Example: **12345Test2.pdf**

Along with the information listed above please include a description of your software limitations that would change what we would be expecting to see in each test return.

Once the department receives notification and the test cases, a tester will be scheduled to review the returns. It is our intention to review all test returns within three (3) days of receipt. After the returns are reviewed the department will send a compares document identifying items that need to be corrected. When making corrections please resend all the returns in the test packet for review unless instructed otherwise.

Test 1: Form CIT

FEIN: 11-0000001
 Name: Helpful Hardware
 Address: 148 Main St.
 White Plains, NY 10605
 Name Control: HELP

Initial Return box should be checked
 Federal Business Code/NAICS should be **444130**
 State Incorporated should be in **DE** on **1/1/2000**
 Date Qualified in Montana should be **1/1/2004**
 MT Secretary of State ID should be **F123456**

Part I – Filing Method

- 1. Unchecked
- 2. Check 'Yes' box
- 3. Check 'Yes' box
1 entity active
- 4. Check 'Limited Combination' box
- 5a Same name as above
- 5b Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked.

Part III – General Questions. All questions must be answered.

- a Food Distribution
- b Check 'Yes' box
- c Check 'No' box
- d Check 'No' box
- e Check 'No' box
- f Check 'No' box
- g Check 'No' box
- h Check 'No' box
- i Leave both boxes unchecked
- j Check 'No' box
- k Check 'Yes' box
- l Check 'No' box

Part IV – Reporting of Special Transactions

- a Check 'No' box
- b Check 'No' box
- c Check 'No' box
- d Check 'Yes' box
- e Check 'No' box

CIT	1g E/M
1	1j E
2d	1l E
2	Total Prop-erty E/M
3a	1 Col C
3f	2a E/M
3	2b E/M
4	2c E
5	2e E
7	Total Payroll E/M
9	
10	
11	2 Col C
12b	3a
12d	3b (1) M
12	3e E
14	3g E
16	3i E
17	Total Sales E/M
18	3 Col C
19a	4
19b	5
19	
20a	
Savings	
IAT Yes	
SCH K	
1b E/M	

Test 2: Form CIT

FEIN: 11-0000002
 Name: Hideaway Oil
 Address: 3943 W. Elm St.
 Irving, TX 75061
 Name Control: HIDE

Final Return box should be checked
 Federal Business Code/NAICS should be **111120**
 State Incorporated should be in **NV** on **1/1/1993**
 Date Qualified in Montana should be **1/1/2002**
 MT Secretary of State ID should be **F458783**

Part I – Filing Method

- 1 Unchecked
- 2 Check 'Yes' box
- 3 Check 'Yes' box
3 entities active
- 4 Check 'Worldwide Combination' box
- 5a Same name as above
- 5b Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a Insurance Sales
- b Check 'No' box
- c Check 'Yes' box
Check 'Merged' box. July 15, 2011
- d Check 'No' box
- e Check 'No' box
- f Check 'No' box
- g Check 'Yes' box
John Brown 75%
- h Check 'No' box
- i Check 'No' box
- j Check 'Yes' box
- k Check 'Yes' box
- l Check 'No' box

Part IV – Reporting of Special Transactions

- a Check 'Yes' box
- b Check 'No' box
- c Check 'No' box
- d Check 'No' box
- e Check 'Yes' box

CIT	2a E
1	2b E/M
2a	2f E
2e	2g E
2	Total Payroll E/M
4	2 Col C
5	3a
7 No	3b (1) M
9	3f E
10	3h E
11	Total Sales E/M
12c	3 Col C
12f	4
12	5
14	
16	
17	
19b	
19	
20a	
Check- ing	
IAT No	
SCH K	
1e E/M	
1f E/M	
1i E/M	
1k E	
1m E/M	
Total Property E/M	
1 Col C	

Test 3: Form CIT

CIT

See sample return attached
for line requirements

FEIN: 11-0000003
Name: Anywhere Anytime Personnel
Address: 4583 Mountie Ave.
Calgary, AB T1Y 3A4
Name Control: ANYW

Amended Return box should be checked
Federal Business Code/NAICS should be **541612**
State Incorporated should be in **TX** on **2/7/1984**
Date Qualified in Montana should be **1/1/1996**
MT Secretary of State ID should be **F957484**

Part I – Filing Method

- 1 Unchecked
- 2 Check 'Yes' box
- 3 Check 'Yes' box
2 entities active
- 4 Check 'Water's Edge' box
- 5a Same name as above
- 5b Same FEIN as above

Part II – Amended Return Only. Mark all that apply

Check boxes 'a' and 'd'

Part III – General Questions. All questions must be answered.

- a Oil Exploration
- b Check 'No' box
- c Check 'No' box
- d Check 'No' box
- e Check 'Yes' box
December 31, 2008 expires November 15, 2012
- f Check 'Yes' box
December 31, 2007 through December 31, 2009
- g Check 'No' box
- h Check 'No' box
- i Check 'No' box
- j Check 'No' box
- k Check 'No' box
- l Check 'Yes' box
Deepwell Holdings, Inc. 100%

Part IV – Reporting of Special Transactions

- a Check 'No' box
- b Check 'No' box
- c Check **'No'** box
- d Check **'No'** box
- e Check **'Yes'** box

Form CIT

2015 Montana Corporate Income Tax Return

Include a copy of federal Form 1120 as filed with the Internal Revenue Service

For calendar year 2015 or tax year beginning MMDD2015 and ending 12312015

Name: Anywhere Anytime Personnel; Mailing Address: 4583 Mountie Ave, Calgary AB T1Y3A4; FEIN: 11-00000003; Federal Business Code/NAICS: 128943; State Incorporated in: MT on 02071984; Date Qualified in Montana: 01011996; MT Secretary of State ID: F957484

Mark all that apply:

- Do not need Form CIT sent next year; Initial Return; Final Return; Amended Return; Refund Return

Part I - Filing Method.

- 1. Mark this box if you are exempt from tax under the provision of Public Law 86-272.
2. Are you a member (parent or subsidiary) of a consolidated group for federal purposes?
3. Are you filing a combined return for Montana purposes?
4. If you answered "Yes" to questions 2 or 3 above, then mark one of the following filing methods and include Schedule M:
5. If you answered "Yes" to questions 2 or 3 above, you must include pages 1 through 5 of the parent's consolidated federal Form 1120 that you filed with the Internal Revenue Service, and enter:
a. Ultimate U.S. parent's name as reported on federal tax return
b. Ultimate U.S. parent's FEIN

Part II - Amended Return Only. Mark all that apply.

- a. Federal Revenue Agent Report; include a complete copy of this report.
b. NOL carryback/carryforward; list year(s) of loss
c. Apportionment factor changes; include a statement explaining all adjustments in detail.
d. Amended federal tax return (Form 1120X); include a complete copy of the federal Form 1120X.
e. Application and/or change in tax credit; list type of credit being claimed
f. Other; include a statement explaining all adjustments in detail.

Part III - General Questions. All questions must be answered.

- a. Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page) Oil Exploration
b. Is this your corporation's first Montana tax return?
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name FEIN



See electronic options at revenue.mt.gov



15EP0101

Part III - continued

- c. Is this your corporation's final Montana tax return? Yes No
 If "Yes," please include detailed statement and indicate whether your corporation has:
 Withdrawn Merged Dissolved Reorganized
 Date of withdrawal, dissolution, merger, or reorganization _____
 If applicable, enter the successor's name _____ FEIN _____
- d. For any tax period(s), has the Internal Revenue Service issued an official notice of change or correction that you have not filed with the Montana Department of Revenue? Yes No
 If "Yes," indicate what period(s) _____
- e. Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service? Yes No
 If "Yes," which taxable year(s) is covered and what is the expiration date(s) of the waiver(s)?
 December 31, 2008 expires November 15, 2012
- f. Have you filed an amended federal tax return for any of the last five taxable periods? Yes No
 If "Yes," for which years have you filed amended Montana returns? 12/31/07-12/31/09
- g. Did an individual at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation? If "Yes," enter name _____ and % of ownership _____ Yes No
- h. Did a partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation? If "Yes," enter name _____ and % of ownership _____ Yes No
- i. If the answer to question (g) or (h) is "Yes," did the same individual, partnership, corporation, estate or trust at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another (brother-sister) corporation? Yes No
- j. Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a domestic corporation that is not included in the consolidated group? Yes No
- k. Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a foreign corporation? Yes No
- l. Was your corporation owned 50% or more, directly or indirectly, by a corporation or entity that was organized or incorporated outside the U.S.? If "Yes," enter foreign entity's name Deepwell Holdings Inc and % of ownership 100% Yes No

If you answered "Yes" to any of the above questions (h) through (l), you will need to complete and include Schedule M.

Part IV - Reporting of Special Transactions.

Mark "Yes" if you filed any of the following forms with the Internal Revenue Service.

You will need to include with your Montana tax return a complete copy of any of these applicable forms.

- a. I filed federal Form 8918 - Material Advisor Disclosure Statement with the Internal Revenue Service. Yes No
 Form 8918 is required to be filed by material advisors to any reportable transactions.
- b. I filed federal Form 8824 - Like-Kind Exchanges with the Internal Revenue Service. Yes No
 Mark "Yes" if your like-kind exchange includes Montana property.
 Form 8824 is used to report each exchange of business or investment property for property of a like-kind.
- c. I filed federal Form 8865 - Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service. Yes No
 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).
- d. I filed federal Form 8886 - Reportable Transaction Disclosure Statement with the Internal Revenue Service. Yes No
 Form 8886 is used to disclose information for each reportable transaction in which you participated.
- e. I filed federal Schedule UTP - Uncertain Tax Position Statement with the Internal Revenue Service. Yes No
 Schedule UTP is used to disclose uncertain tax positions.



Computation of Montana Taxable Income and Net Amount Due

1. Taxable income reported on your federal tax return (line 28) (include a copy of signed federal Form 1120).. 1. 4500000 00

2. Additions

2a. State, local, foreign and franchise taxes based on income (include breakdown of your Form 1120, line 17).....	2a.		00		
2b. Federal tax exempt interest.....	2b.		00		
2c. Contributions used to compute qualified endowment credit.....	2c.	500	00		
2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers	2d.		00		
2e. Income/loss of unitary corporations not included in federal consolidated return.....	2e.		00		
2f. Premiums used to calculate the Insure Montana Credit.....	2f.		00		
2g. Deemed dividends—Water's Edge filers only (include Schedule WE).....	2g.	200	00		
2h. Income/loss of corporations incorporated in tax havens—Water's Edge filers only	2h.	7500	00		
2i. Federal capital loss carry-over utilized on federal return (include Schedule D)	2i.		00		
2j. All of your other additions (include a detailed breakdown).....	2j.		00		
Add lines 2a through 2j and enter the result. This is the total of your additions.			2.	8200	00

3. Reductions

3a. IRC Section 243 dividend received deduction.....	3a.		00		
3b. Nonbusiness income (include a detailed breakdown)	3b.		00		
3c. Montana recycling deduction (include Form RCYL).....	3c.		00		
3d. Income/loss of nonunitary corporations included in federal consolidated return.....	3d.		00		
3e. Income/loss of 80/20 companies—Water's Edge filers only.....	3e.	10068	00		
3f. Capital loss incurred in current year (include federal Schedule D).....	3f.		00		
3g. All of your other reductions (include a detailed breakdown).....	3g.		00		
Add lines 3a through 3g and enter the result. This is the total of your reductions.			3.	10068	00
4. Add lines 1 and 2, then subtract line 3 and enter the result. This is your adjusted taxable income.			4.	44998132	00
5. Income apportioned to Montana (multiply line 4 X <u>0.3370</u> % from Schedule K, line 5)			5.	151644	00

Combined filers must use the Schedule K included on page 5 of Form CIT.

6. Enter the income that you allocated directly to Montana (include a detailed breakdown).....	6.		-429	00
7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4) ..	7.		151215	00

If line 7 is a loss, do you wish to forego the net operating loss carry-back provision? Yes No

Note: If you have reported a loss on line 7 and have not marked either box, the loss has to be carried back first.

8. Enter your Montana net operating loss carried over to this period (include a detailed schedule)	8.		150000	00
9. Subtract line 8 from line 7 and enter the result here. This is your Montana taxable income.	9.		1215	00
10. Multiply line 9 by 6.75% (or line 9 by 7% if you have a valid Water's Edge election). This is your Montana tax liability. (This amount cannot be less than the minimum tax liability of \$50.).....	10.		82	00

Mark this box if you are calculating your tax liability using the Alternative Tax method.

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



Computation of Montana Taxable Income and Net Amount Due (continued)

Table with 11 rows and 3 columns. Row 11: 11. Your Montana tax liability from line 10... 82 00. Row 12: 12. Payments. Row 12a: 12a. 2014 overpayment... 00. Row 12b: 12b. Tentative payment... 50 00. Row 12c: 12c. Quarterly estimated tax payments... 00. Row 12d: 12d. Montana mineral royalty tax withheld... 00. Row 12e: 12e. Montana tax withheld from pass-through entities... 00. Row 12f: 12f. All other payments... 00. Row 12g: 12g. Previously issued refunds... 50 00. Row 12: Add lines 12a through 12f and subtract line 12g... 0 00. Row 13: 13. Enter total credits... 00. Row 14: 14. Add lines 12 and 13... 82 00. Row 15: 15. Enter the amount of overpayment... 00. Row 16: 16. Add lines 14 and 15... 82 00. Row 17: 17. Enter interest on all the tax paid... 00. Row 18: 18. Enter estimated tax underpayment interest... 00.

Mark this box if you are using the annualized income or adjusted seasonal income method.

19. Penalty

Table with 2 rows and 3 columns. Row 19a: 19a. Enter your late filing penalty... 00. Row 19b: 19b. Enter your late payment penalty... 00. Row 19: Add lines 19a and 19b... 00.

20. Add lines 16 through 19; enter the result on line 20a or 20b below.

Table with 2 rows and 3 columns. Row 20a: 20a. If the result is positive... 82 00. Row 20b: 20b. If the result is negative... 00.

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

Paid preparer information. Please print. Name Micky Mouse Accounting Address 1 Preparer Way, Helena, MT 59601 Telephone Number 5555551111 Contact's Name Donald Duck PTIN, SSN or FEIN 11-111111 Date 01/31/2016 May the DOR discuss this return with your tax preparer? (See instructions.) Yes No

*If you would like to authorize a representative to discuss tax matters with the department, you must complete a Power of Attorney form. This form is available on our website at revenue.mt.gov under Forms and Resources.

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 Officer X Date 01/31/2016 Telephone Number 5555555555 Printed Name of Officer Bugs Bunny Title President



Schedule K - Apportionment Factors for Multi-State Taxpayers

Enter dollar values in columns A and B. Enter percentages in column C.

	A. Everywhere	B. Montana	C. Factor
--	---------------	------------	-----------

1. Property Factor: Enter average values for real and tangible personal property.

1a. Land.....	1a.	500000000	00	10000	00
1b. Buildings.....	1b.		00		00
1c. Machinery.....	1c.		00		00
1d. Equipment.....	1d.	600000000	00	70000	00
1e. Furniture and fixtures.....	1e.		00		00
1f. Leases and leased property.....	1f.	1000000000	00		00
1g. Inventories.....	1g.		00		00
1h. Depletable assets.....	1h.		00		00
1i. Supplies and other.....	1i.	1000000000	00	10000	00
1j. Property of foreign subsidiaries included in combined unitary group	1j.	500000000	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.	1000000000	00	10000	00
Total Property Value - add lines 1a through 1m		10000000000	00	100000	00

Divide the total in column B by the total in column A. Multiply that result by 100. **This is your property factor. 1.** 0.001000 %

2. Payroll Factor:

2a. Compensation of officers.....	2a.	100000	00		00
2b. Salaries and wages.....	2b.	200000	00	5000	00
Payroll included in:					
2c. Costs of goods sold.....	2c.	200000	00		00
2d. Other 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		500000	00	5000	00

Divide the total in column B by the total in column A. Multiply that result by 100. **This is your payroll factor. 2.** 1.000000 %

3. Sales (Gross Receipts) Factor:

3a. Gross sales, less returns and allowances.....	3a.	10000000000	00		
3b. Sales delivered or shipped to Montana purchasers:					
(1) Shipped from outside Montana.....	3b.(1)			1000000	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 (for example, service income).....	3d.			100000	00
3e. Net gains reported on federal Schedule D and federal Form 4797..	3e.	500000000	00	300000	00
3f. Other gross receipts (rents, royalties, interest, etc.).....	3f.	5000000000	00	200000	00
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group.....	3g.	500000000	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.	1000000000	00	100000	00
Total Sales Value - add lines 3a through 3j		15000000000	00	1500000	00

Divide the total in column B by the total in column A. Multiply that result by 100. **This is your sales factor. 3.** 0.010000

4. Add the percentages on lines 1, 2, and 3 in column C. **This is the sum of your factors. 4.** 1.011000

5. Divide the percentage on line 4 by the number of factors included in the calculation of line 4. If a property, payroll or sales factor is 0%, it is included in the calculation of line 4 if there is a value in column A (see instructions). Enter the result here and also on Form CIT, page 3, line 5. **This is your apportionment factor. 5.** 0.337000



Schedule C - Tax Credits

Type of Credit	Column A Current Year Earned	Column B Total Available	Column C Current Year Applied
Nonrefundable Credits			
1. New/Expanded Industry Credit	00	00	00
2. Montana Dependent Care Assistance Credit (include Form DCAC)	00	00	00
3. Montana College Contribution Credit (include Form CC)	00	00	00
4. Health Insurance for Uninsured Montanans Credit (Include Form HI)	00	00	00
5. Montana Recycle Credit (include Form RCYL)	00	00	00
6. Alternative Energy Production Credit (include Form AEPC)	00	00	00
7. Contractor's Gross Receipts Tax Credit (include supporting schedule)	00	00	00
8. Alternative Fuel Credit (include Form AFRCR)	00	00	00
9. Infrastructure Users Fee Credit (include Form IUFC)	00	00	00
10. Qualified Endowment Credit (include Form QEC)	00	00	00
11. Historical Buildings Preservation Credit (include federal Form 3468)	00	00	00
12. Increase Research and Development Activities Credit		00	00
13. Mineral and Coal Exploration Incentive Credit (include Forms MINE-CRED and MINE-CERT)	00	00	00
14. Empowerment Zone Credit	00	00	00
15. Film Employment Production Credit – Nonrefundable		00	00
16. Biodiesel Blending and Storage Credit (include Form BBSC)	00	00	00
17. Oilseed Crushing and Biodiesel/Biolubricant Production Credit		00	00
18. Geothermal System Credit (include Form ENRG-A)	00	00	00
19. Add lines 1 through 18 and enter the result. This is your total nonrefundable credits.	00	00	00
Refundable Credits			
20. Insure Montana Small Business Health Insurance Credit	00	00	00
21. Emergency Lodging Credit (include Form ELC)	00	00	00
22. Unlocking State Lands Credit	00	00	00
23. Add lines 20 through 22 and enter the result. This is your total refundable credits.	00	00	00
Tax Credits Recapture			
24. Qualified Endowment Credit Recapture			00
25. Historical Buildings Preservation Credit Recapture			00
26. Film Production Credit Recapture			00
27. Biodiesel Blending and Storage Credit Recapture			00
28. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture			00
29. Add lines 24 through 28 and enter the result. This is your total recapture of tax credits.			00
30. Add totals of lines 19 and 23; then subtract line 29. Enter the result here. This is the total of your credits. Enter the total in column C on Form CIT, page 4, line 13.	00	00	00

To receive these credits, you will have to include this Schedule C and the applicable credit forms or other required information.



**Schedule K-Combined for Montana Form CIT
Apportionment Factors for Combined Filers**

	A		B		C
	Everywhere Activity *	COMPANY-APR	COMPANY-BS	Grand Total of Montana Columns *	
1. Property Factor (Enter average values for real and tangible personal property)					
(1a) Land	500000000	100000000	100000000	10000	
(1b) Buildings					
(1c) Machinery					
(1d) Equipment	6000000000	70000		70000	
(1e) Furniture and fixtures					
(1f) Leases and leased property	1000000000				
(1g) Inventories					
(1h) Depletable assets					
(1i) Supplies and other	1000000000	10000	10000	10000	
(1j) Property of foreign subsidiaries included in combined unitary group	500000000				
(1k) Property of unconsolidated subsidiaries included in combined unitary group					
(1l) Property of pass-through entities included in combined unitary group					
(1m) Multiply amount of rents by 8 and enter result	1000000000	10000		10000	
(1n) Total Montana average property (Add lines (1a) through (1m) above)		80000	20000	100000	
(1o) Total Everywhere average property (Enter in each column the total of lines (1a) through (1m) in the Everywhere column.)	10000000000	10000000000	10000000000		
(1p) Separate entity Property Factor (Divide line (1n) by line (1o) and multiply the result by 100.)		0	0		0.0010 %
(1q) Total Property Factor (Add columns on line (1p).)					
2. Payroll Factor					
(2a) Compensation of officers	100000				
(2b) Salaries and wages	200000		5000	5000	
Payroll included in:					
(2c) Costs of goods sold					
(2d) Other deductions	200000				
(2e) Payroll of foreign subsidiaries included in combined unitary group					
(2f) Payroll of unconsolidated subsidiaries included in combined unitary group					
(2g) Payroll of pass-through entities included in combined unitary group					
(2h) Total Montana payroll (Add lines (2a) through (2g) above.)		0	5000	5000	
(2i) Total Everywhere payroll (Enter in each column the total of lines (2a) through (2g) in the Everywhere column.)	500000	500000	500000		
(2j) Separate entity Payroll Factor (Divide line (2h) by line (2i) and multiply the result by 100.)		0	1		1.0000 %
(2k) Total Payroll Factor (Add columns on line (2j).)					

* Please include the amounts in columns A and B on Schedule K.



15EP0801

**Schedule K-Combined for Montana Form CIT (continued)
Apportionment Factors for Combined Filers**



15EP0901

	Montana Separate Entity Activity		Grand Total of Montana Columns *	Factor
	A Everywhere Activity *	B COMPANY A COMPANY B COMPANY C		
3. Sales Factor				
(3a) Gross sales, less returns and allowances	1000000000			
(3b) Sales delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana		1000000	1000000	
(2) Shipped from within Montana				
(3c) Sales shipped from Montana to:				
(1) United States government				
(2) Purchasers in a state where the taxpayer is not taxable				
(3d) Sales other than sales of tangible personal property (i.e. service income)				
(3e) Net gains reported on federal Schedule D and federal Form 4797	5000000000	100000	100000	
(3f) Other gross receipts (rents, royalties, interest, etc.)	5000000000	300000	300000	
(3g) Sales (receipts) of foreign subsidiaries included in combined unitary group	5000000000	200000	200000	
(3i) Sales (receipts) of pass-through entities included in combined unitary group				
(3j) Less: All intercompany transactions				
(3k) Total Montana sales (Add lines (3a) through (3j).)	10000000000	100000	100000	
(3l) Total Everywhere sales (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)	15000000000	500000	1500000	
(3m) Separate entity Sales Factor (Divide line (3k) by line (3l) and multiply the result by 100.)				
(3n) Total Sales Factor (Add columns on line (3m).)				
4. Sum of the Factors (Add lines (1p), (2j), and (3m) for each corporation.)				
		0.0075 %	1.0350 %	0.0100 %
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.)		0.0025 %	0.3345 %	
(5b) Total Apportionment Factor (Add columns on line (5a). Enter here and on page 5, line 5 of the Schedule K.)				
6. Montana Taxable Income				
(6a) Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.)		44998132	4498132	
(6b) Income apportioned to Montana (In each column, multiply line (5a) by line (6a).)		1125	150519	
(6c) Income directly allocated to Montana		-429	0	
(6d) Montana taxable income before net operating loss (In each column, add lines (6b) and (6c).)		696	150519	
(6e) Montana net operating loss (NOL) carryover on a separate entity basis		0	150000	
Total NOL carryover (Add columns on line (6e). Enter this amount on line 8, page 3 of the CIT.)				
(6f) Montana taxable income (Subtract line (6e) from line (6d) and enter result.)		696	519	
(6g) Total Montana Taxable Income (Add all columns on line (6f) and enter result. This should equal line 9, page 3 of the CIT.)				
(6h) Montana tax liability (Multiply (6f) by 6.75% or 7% if you have a valid water's edge election.)		47	35	
(6i) Total Montana tax liability (Add all columns on line (6h) and enter the result. This should equal line 10, page 3 of the CIT.)				
(6j) Montana credits on a separate entity basis (Attach applicable form.)		0	0	

* Please include the amounts in columns A and B on Schedule K.

Test 4: Form CIT

FEIN: 11-0000004
Name: Mail Done Right
Address: PO Box 382
Helena, MT 59601
Name Control: MAIL

Refund Return box should be checked
Federal Business Code/NAICS should be **561431**
State Incorporated should be in **MT** on **3/31/2008**
Date Qualified in Montana should be **3/31/2008**
MT Secretary of State ID should be **F641284**

Part I – Filing Method

- 1 Unchecked
- 2 Check 'No' box
- 3 Check 'No' box
- 4 Check 'Separate Company' box
- 5 Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a Legal Services
- b Check 'No' box
- c Check 'No' box
- d Check 'No' box
- e Check 'No' box
- f Check 'No' box
- g Check 'No' box
- h Check 'No' box
- i Check 'No' box
- j Check 'No' box
- k Check 'No' box
- l Check 'No' box

Part IV – Reporting of Special Transactions

- a Check 'No' box
- b Check 'Yes' box
- c Check 'No' box
- d Check 'No' box
- e Check 'No' box

CIT
2a
2
3a
3b
3
4
7 / Yes
9
10
11
12e
12
14
15
16
20b

Test 5: Form CIT

FEIN: 11-0000005
Name: Interspace Industrial Design
Address: 1978 Maple St
Glendive, MT 59330
Name Control: INTE

Refund Return box should be checked
Federal Business Code/NAICS should be **5241420**
State Incorporated should be in **MT** on **2/1/2004**
Date Qualified in Montana should be **2/1/2004**
MT Secretary of State ID should be **F445681**

Part I – Filing Method

- 1 Unchecked
- 2 Check 'No' box
- 3 Check 'No' box
- 4 Check 'Separate Accounting' box
- 5 Leave blank

Part II – Amended Return Only. Mark all that apply

Not applicable to this test. Leave all boxes unchecked

Part III – General Questions. All questions must be answered.

- a General Contracting
- b Check 'No' box
- c Check 'No' box
- d Check 'No' box
- e Check 'No' box
- f Check 'No' box
- g Check 'No' box
- h Check 'No' box
- i Check 'No' box
- j Check 'No' box
- k Check 'No' box
- l Check 'No' box

Part IV – Reporting of Special Transactions

- a Check 'No' box
- b Check 'No' box
- c Check 'No' box
- d Check 'No' box
- e Check 'No' box

CIT
1
2c
2f
2i
3c
2
3
4
7
9
10
11
12a
12
13
14
16
20b