



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:

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

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

State Incorporated in, Federal Business Code/NAICS, MT Secretary of State ID #, Foreign S corporations: date S corporation obtained certificate of authority from Montana Secretary of State

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

- 1. Ordinary business income (loss)
2. Net rental real estate income (loss)
3a. Other gross rental income (loss)
3b. Expenses from other rental activities
3c. Subtract line 3b from line 3a. This is your other net rental income or loss.
4. Interest income
5. Ordinary dividends
6. Royalties
7. Net short-term capital gain (loss)
8. Net long-term capital gain (loss)
9. Net section 1231 gain (loss)
10. Other income (loss)
11. Add lines 1 through 10 and enter result. This is your total federal income or loss.

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

- 12a. Section 179 deduction
12b. Contributions
12c. Investment interest expense
12d. Section 59(e)(2) expenditures
12e. Other deductions
13. Add lines 12a through 12e and enter result. This is your total federal deductions.
14. Subtract line 13 from line 11. This is your federal income from all sources.

Shareholders' Distributive Share of Montana Additions and Deductions to Income

- 15a. Interest and dividends not taxable under the Internal Revenue Code
15b. Taxes based on income or profits
15c. Other additions
15. Add lines 15a, 15b, and 15c; enter result. This is your total Montana additions to income.
16a. Interest on U.S. government obligations
16b. Deduction for purchasing recycled material
16c. Other deductions
16. Add lines 16a, 16b, and 16c; enter result. This is your total Montana deductions to income.
17. Add lines 14 and 15, then subtract line 16 from that result

Apportioned and Allocated Montana Source Income

- 18. Income apportioned to Montana. Multiply line 17 x . XXX . XXXX % (see instructions)
19. Income allocated to Montana. Enter the income or loss allocated directly to Montana (see instructions)
20. Add lines 18 and 19; enter result. This is your total Montana source income.



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Form CLT-4S, Page 2

FEIN XX XXXXXXXX

Calculation of Amount Owed or Refund

21. Enter your Montana total composite tax from Schedule III, column E..... 21. XXXXXXXXXXXX00
22. Enter the amount of total shareholder withholding from Schedule III, column F..... 22. XXXXXXXXXXXX00

Withholding

23 a. Total Montana mineral royalty tax withheld (see instructions)..... 23a. XXXXXXXXXXXX00
b. Mineral royalty tax withheld distributed to shareholders..... 23b. XXXXXXXXXXXX00
c. Subtract 23b from 23a. Montana mineral royalty tax withheld attributable to S corporation..... 23c. XXXXXXXXXXXX00
24 a. Total Montana pass-through withholding..... 24a. XXXXXXXXXXXX00
b. Montana pass-through withholding distributed to shareholders..... 24b. XXXXXXXXXXXX00
c. Subtract line 24b from 24a. Montana pass-through withholding attributable to S corporation... 24c. XXXXXXXXXXXX00
25. Add lines 23c and 24c. This is the total withholding payments attributable to S corporation. 25. XXXXXXXXXXXX00

Return Payments

26 a. 2012 overpayment applied to 2013..... 26a. XXXXXXXXXXXX00
b. 2013 estimated payments..... 26b. XXXXXXXXXXXX00
c. 2013 extension payment..... 26c. XXXXXXXXXXXX00
d. For amended returns only—payments made with original return..... 26d. XXXXXXXXXXXX00
e. For amended returns only—previously issued refunds (see instructions)..... 26e. XXXXXXXXXXXX00
f. Add lines 26a through 26d, then subtract line 26e. This is your total return payments. 26f. XXXXXXXXXXXX00
27. Add lines 21 and 22, then subtract lines 25 and 26f. This is your amount due or (overpaid)..... 27. XXXXXXXXXXXX00

Penalties and Interest (see instructions)

28 a. S corporation information return late filing penalty..... 28a. XXXXXXXXXXXX00
b. Interest on underpayment of estimated composite tax..... 28b. XXXXXXXXXXXX00
c. Composite income tax return late filing penalty..... 28c. XXXXXXXXXXXX00
d. Late payment penalty..... 28d. XXXXXXXXXXXX00
e. Interest..... 28e. XXXXXXXXXXXX00
f. Add lines 28a through 28e. This is your total penalties and interest..... 28f. XXXXXXXXXXXX00

Amount Owed or Refund

29. Add lines 27 and 28f..... 29. XXXXXXXXXXXX00
30. If line 29 results in an amount due, enter it here. This is the amount you owe. 30. XXXXXXXXXXXX00
Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.
31. If line 29 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number..... 31. XXXXXXXXXXXX00
32. Enter the amount from line 31 that you want applied to your 2014 composite estimated tax..... 32. XXXXXXXXXXXX00
33. Subtract line 32 from line 31 and enter the amount here. This is your refund. 33. XXXXXXXXXXXX00

Direct Deposit

Your Refund

1. RTN# XXXXXXXXXX

2. ACCT# XXXXXXXXXXXXXXXXXXXX

Complete 1, 2, 3 and 4 3. If using direct deposit, you are required to mark one box. X Checking X Savings
(please see instructions). 4. Is this refund going to an account that is located outside of the United States or its territories? X Yes X 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 Date Printed Name and Title Telephone Number
X MMDYYYY XXXXXXXXXXXXXXXXXXXXXXXXXX XXX XXX XXXX

Print/Type Preparer's Name Preparer's Signature Date PTIN
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX MMDYYYY XXXXXXXXX

Firm's Name Firm's Address Telephone Number Firm's FEIN
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXX XXX XXX XXXX XXXXXXXXX

X Mark if you do not need Form May the DOR discuss this tax return with your tax preparer? X Mark this box to receive
CLT-4S sent next year. X Yes X No 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.

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 1a. Land, 1b. Buildings, 1c. Machinery, 1d. Equipment, 1e. Furniture and fixtures, 1f. Leases and leased property, 1g. Inventories, 1h. Depletable assets, 1i. Supplies and other, 1j. Property of foreign subsidiaries, 1k. Property of unconsolidated subsidiaries, 1l. Property of pass-through entities, 1m. Multiply amount of rents by 8 and enter result, Total Property Value add lines 1a through 1m.

Divide the total in column B by the total in column A. Multiply the result by 100. This is your property factor. . 1. XXX . XXXX

2. Payroll Factor:

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 2a. Compensation of officers, 2b. Salaries and wages, Payroll included in: 2c. Costs of goods sold, 2d. Other expenses and deductions, 2e. Payroll of foreign subsidiaries, 2f. Payroll of unconsolidated subsidiaries, 2g. Payroll of pass-through entities, Total Payroll Value add lines 2a through 2g.

Divide the total in column B by the total in column A. Multiply the result by 100. This is your payroll factor. 2. XXX . XXXX

3. Sales (Gross Receipts) Factor:

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 3a. Gross sales, less returns and allowances, 3b. Sales delivered or shipped to Montana purchasers: (1) Shipped from outside Montana, (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, 3f. Other gross receipts (rents, royalties, interest, etc.), 3g. Sales (receipts) of foreign subsidiaries included in combined unitary group, 3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group, 3i. Sales (receipts) of pass-through entities included in combined unitary group, 3j. Less: All intercompany transactions, Total Sales Value add lines 3a through 3j.

Divide the total in column B by the total in column A. Multiply the result by 100. This is your sales factor. 3. XXX . XXXX

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

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. XXX . XXXX



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Schedule II – Montana S Corporation Tax Credits

Type of Credit

Amount of Credit

Table with 2 columns: Type of Credit and Amount of Credit. Rows include: 1. Dependent Care Assistance Credit, 2. College Contribution Credit, 3. Health Insurance for Uninsured Montanans Credit, 4. Recycle Credit, 5. Alternative Energy Production Credit, 6. Contractor's Gross Receipts Tax Credit, 7. Alternative Fuel Credit, 8. Infrastructure Users Fee Credit, 9. Historic Property Preservation Credit, 10. Mineral and Coal Exploration Incentive Credit, 11. Empowerment Zone Credit, 12. Film Production Credit, 13. Biodiesel Blending and Storage Credit, 14. Oilseed Crushing and Biodiesel/Biolubricant Production Credit, 15. Insure Montana Small Business Health Insurance Credit, 16. Temporary Emergency Lodging Credit.

Type of Credit Recapture

Amount of Credit Recapture

Table with 2 columns: Type of Credit Recapture and Amount of Credit Recapture. Rows include: 17. Historic Property Preservation Credit Recapture, 18. Film Production Credit Recapture, 19. Biodiesel Blending and Storage Credit Recapture, 20. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture.

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.



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Schedule III – Montana S Corporation Information
Summary Schedule and Supplemental Information

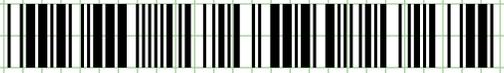
Complete columns A through D for all shareholders.

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.

Table with 7 columns: A (Name), B (Entity Type), C (Residency), D (Ownership %), E (Composite Income Tax), F (Shareholder Withholding), G (PT-AGR). Contains 7 rows of shareholder data and summary rows.

*Column B Entity Type Codes:

- C – C corporation, E – Estate, F – Foreign C corporation, I – Individual, T – Trust



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Schedule IV – Montana S Corporation Composite Income Tax Schedule

Part I. Eligible Participating Shareholders

Enter the number of eligible participating shareholders. XXXXX
See instructions for more information about eligible participating shareholders.

Part II. Composite Tax Ratio

Use the amount in column 3 to complete the calculation in column H below.

1 2 3
Enter the amount from Form CLT-4S, line 14 XXXXXXXXXXXXXXX00
Enter the amount from Form CLT-4S, line 20 XXXXXXXXXXXXXXX00
Divide column 2 by column 1 XXX.XXXX

Part III. Enter below in columns A through H the required information and amounts for each eligible participating shareholder.

Table with 8 columns (A-H) and 10 rows. Columns include Name, Social security number, Shareholders' share of federal income, Standard deduction, Exemption, Montana taxable income, Enter the appropriate tax, and Montana composite income tax.

11. Enter the total composite tax from all additional pages, if used11. XXXXXXXXXX00

Add column H, lines 1 through 11. This is your total composite income tax liability.
Transfer the amounts from column H to Form CLT-4S, Schedule III, column E.



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Include all additional pages from line 11 with the tax return.

Table with 5 columns: If Your Taxable Income Is More Than, But Not More Than, Multiply Your Taxable Income By, And Subtract, This Is Your Tax. Rows show tax rates from 1% to 6.9%.



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.
2. The S corporation filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.
3. The S corporation filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.
4. The S corporation filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.
5. The S corporation filed federal Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases with the Internal Revenue Service.

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.

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:

Table with 3 columns: Name, FEIN, Amount of Payment. Contains placeholder text for related party information.



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