

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 Withdrawn Merged Dissolved Reorganized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 XXXXXXXXXXXXXXXXXXXXXXXX
 If applicable, enter the successor's name XXXXXXXXXXXXXXXXXXXXXXXX FEIN XX XXXXXXXX
- 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) XXXXXXXXXXXXXXXXXXXXXXXX
- 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)?
 XXXXXXXXXXXXXXXXXXXXXXXX
- 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? XXXXXXXXXXXXXXXXXXXXXXXX
- 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 XXXXXXXXXXXXXXXXXXXXXXXX and % of ownership XXX . XXXX 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 XXXXXXXXXXXXXXXXXXXXXXXX and % of ownership XXX . XXXX 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 XXXXXXXXXXXXXXXXXXXXXXXX and % of ownership XXX . XXXX 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. Mark "Yes" if your like-kind exchange includes Montana property.** Yes No
 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.



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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. XXXXXXXXXXXXXXXX00

2. Additions

- 2a. State, local, foreign and franchise taxes based on income (include breakdown of your Form 1120, line 17).....2a. XXXXXXXXXXXXXXXX00
 - 2b. Federal tax exempt interest.....2b. XXXXXXXXXXXXXXXX00
 - 2c. Contributions used to compute qualified endowment credit.....2c. XXXXXXXXXXXXXXXX00
 - 2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers2d. XXXXXXXXXXXXXXXX00
 - 2e. Income/loss of unitary corporations not included in federal consolidated return.....2e. XXXXXXXXXXXXXXXX00
 - 2f. Premiums used to calculate the Insure Montana Credit.....2f. XXXXXXXXXXXXXXXX00
 - 2g. Deemed dividends—Water’s Edge filers only (include Schedule WE)...2g. XXXXXXXXXXXXXXXX00
 - 2h. Income/loss of corporations incorporated in tax havens—Water’s Edge filers only2h. XXXXXXXXXXXXXXXX00
 - 2i. Federal capital loss carry-over utilized on federal return (include Schedule D).....2i. XXXXXXXXXXXXXXXX00
 - 2j. All of your other additions (include a detailed breakdown).....2j. XXXXXXXXXXXXXXXX00
- Add lines 2a through 2j and enter the result. **This is the total of your additions.**.....2. XXXXXXXXXXXXXXXX00

3. Reductions

- 3a. IRC Section 243 dividend received deduction.....3a. XXXXXXXXXXXXXXXX00
 - 3b. Nonbusiness income (include a detailed breakdown).....3b. XXXXXXXXXXXXXXXX00
 - 3c. Montana recycling deduction (include Form RCYL).....3c. XXXXXXXXXXXXXXXX00
 - 3d. Income/loss of nonunitary corporations included in federal consolidated return.....3d. XXXXXXXXXXXXXXXX00
 - 3e. Income/loss of 80/20 companies—Water’s Edge filers only.....3e. XXXXXXXXXXXXXXXX00
 - 3f. Capital loss incurred in current year (include federal Schedule D).....3f. XXXXXXXXXXXXXXXX00
 - 3g. All of your other reductions (include a detailed breakdown).....3g. XXXXXXXXXXXXXXXX00
- Add lines 3a through 3g and enter the result. **This is the total of your reductions.**.....3. XXXXXXXXXXXXXXXX00

4. Add lines 1 and 2, then subtract line 3 and enter the result. **This is your adjusted taxable income.**.....4. XXXXXXXXXXXXXXXX00

5. Income apportioned to Montana (multiply line 4 x XXX . XXXX % from Schedule K, line 5).....5. XXXXXXXXXXXXXXXX00

Combined filers must use the Schedule K included on page 5 of Form CLT-4.

6. Enter the income that you allocated directly to Montana (include a detailed breakdown).....6. XXXXXXXXXXXXXXXX00

7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4).....7. XXXXXXXXXXXXXXXX00

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.

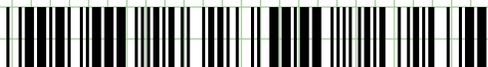
8. Enter your Montana net operating loss carried over to this period (include a detailed schedule)8. XXXXXXXXXXXXXXXX00

9. Subtract line 8 from line 7 and enter the result here. **This is your Montana taxable income.**.....9. XXXXXXXXXXXXXXXX00

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. XXXXXXXXXXXXXXXX00

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.



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Schedule K - Apportionment Factors for Multi-State Taxpayers

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

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

Table with 4 columns: Description, A. Everywhere, B. Montana, C. Factor. Rows include 1a-1m (Land, Buildings, Machinery, Equipment, Furniture, Leases, Inventories, Depletable assets, Supplies, Foreign subsidiaries, Unconsolidated subsidiaries, Pass-through entities) and Total Property Value.

Divide the total in column B by the total in column A. Multiply that 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-2g (Compensation of officers, Salaries and wages, Costs of goods sold, Other deductions, Foreign subsidiaries, Unconsolidated subsidiaries, Pass-through entities) and Total Payroll Value.

Divide the total in column B by the total in column A. Multiply that 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-3j (Gross sales, Sales delivered/shipped to Montana, Sales shipped from Montana, Net gains, Other gross receipts, Foreign subsidiaries, Unconsolidated subsidiaries, Pass-through entities, Less: All intercompany transactions) and Total Sales Value.

Divide the total in column B by the total in column A. Multiply that 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), the factor is included in the calculation (see instructions). Enter the results here and also on Form CLT-4, page 3, line 5. This is your apportionment factor. 5. XXX . XXXX



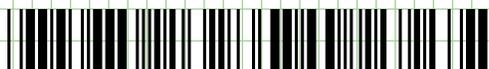
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Form CLT-4, Page 6 Period End Date MMDDYYYY FEIN XX XXXXXXXX

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	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
2. Montana Dependent Care Assistance Credit (include Form DCAC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
3. Montana College Contribution Credit (include Form CC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
4. Health Insurance for Uninsured Montanans Credit (include Form HI)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
5. Montana Recycle Credit (include Form RCYL)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
6. Alternative Energy Production Credit (include Form AEPC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
7. Contractor's Gross Receipts Tax Credit (include supporting schedule)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
8. Alternative Fuel Credit (include Form AFCR)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
9. Infrastructure Users Fee Credit (include Form IUFC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
10. Qualified Endowment Credit (include Form QEC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
11. Historical Buildings Preservation Credit (include federal Form 3468)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
12. Increase Research and Development Activities Credit		XXXXXXXXXX00	XXXXXXXXXX00
13. Mineral and Coal Exploration Incentive Credit (include Forms MINE-CRED and MINE-CERT)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
14. Empowerment Zone Credit	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
15. Film Employment Production Credit – Nonrefundable (include Form FPC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
16. Biodiesel Blending and Storage Credit (include Form BBSC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
17. Oilseed Crushing and Biodiesel/Biolubricant Production Credit (include Form OSC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
18. Geothermal System Credit (include Form ENRG-A)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
19. Add lines 1 through 18 and enter the result. This is your total nonrefundable credits.	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
Refundable Credits			
20. Film Employment Production Credit – Refundable (include Form FPC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
21. Film Qualified Expenditures Credit (include Form FPC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
22. Insure Montana Small Business Health Insurance Credit	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
23. Temporary Emergency Lodging Credit (include Form TELC)	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
24. Add lines 20 through 23 and enter the result. This is your total refundable credits.	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00
Tax Credits Recapture			
25. Qualified Endowment Credit Recapture			XXXXXXXXXX00
26. Historical Buildings Preservation Credit Recapture			XXXXXXXXXX00
27. Film Production Credit Recapture			XXXXXXXXXX00
28. Biodiesel Blending and Storage Credit Recapture			XXXXXXXXXX00
29. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture			XXXXXXXXXX00
30. Add lines 25 through 29 and enter the result. This is your total recapture of tax credits.			XXXXXXXXXX00
31. Add totals of lines 19 and 24; then subtract line 30. Enter the result here. This is the total of your credits. Enter the total in column C on Form CLT-4, page 4, line 13.	XXXXXXXXXX00	XXXXXXXXXX00	XXXXXXXXXX00

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



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Schedule M - Affiliated Entities

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that both schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

1. Members of a U.S. Consolidated Group

Please include your information in the following schedule for all members of your U.S. consolidated group. Include a separate sheet if necessary.

Table with 6 columns: A (Federal Employer Identification Number), B (Name of affiliate/subsidiary/parent corporation), C (Percentage of ownership), D (Included in this Montana unitary filing?), E (Doing business in Montana?), F (Mark if filing Montana Form CLT-4 separate from this unitary filing). Rows 24-32 contain placeholder data.

2. Affiliated Entities

Please include information in the following schedule for all business entities that are not included in the U.S. consolidated group; i.e., partnerships, limited liability companies, foreign subsidiaries owned greater than 50%, or unconsolidated subsidiaries owned greater than 50%. Please include entities that are owned by your corporation and entities that are owned by all members of your U.S. consolidated group. Include a separate sheet if necessary.

Table with 6 columns: A (Federal Employer Identification Number), B (Name of entity), C (Percentage of ownership), D (Included in this Montana unitary filing?), E (Doing business in Montana?), F (Type of entity, i.e. foreign subsidiary, unconsolidated subsidiary, partnership, LLC, LLP). Rows 47-55 contain placeholder data.



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