



2013 Montana Partnership Information and Composite Tax Return

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

For calendar year 2013 or tax year beginning MMDD2013 and ending MMDDYYYY

Mark all that apply:

Form section for marking return types: Initial return, Final return, Amended return, Refund return, PTP, Technical termination.

Form section for registration details: Date Registered in Montana, State formed in, MT Secretary of State ID #, Federal Business Code/NAICS.

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

Form section for Partners' Distributive Share of Income Items (Form 1065, Schedule K) with 12 numbered items.

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

Form section for Partners' Distributive Share of Deduction Items (Form 1065, Schedule K) with 15 numbered items.

Partners' Distributive Share of Montana Additions and Deductions to Income

Form section for Partners' Distributive Share of Montana Additions and Deductions to Income with 18 numbered items.

Apportioned and Allocated Montana Source Income

Form section for Apportioned and Allocated Montana Source Income with 3 numbered items.



\*13DY01XX\*

Form PR-1, Page 2

FEIN XX XXXXXXXX

Calculation of Amount Owed or Refund

22. Enter your Montana total composite tax from Schedule III, column E.....22. XXXXXXXXXXXX00

23. Enter the amount of total partner withholding from Schedule III, column F.....23. XXXXXXXXXXXX00

Withholding

24 a. Total Montana mineral royalty tax withheld (see instructions).....24a. XXXXXXXXXXXX00

b. Mineral royalty tax withheld distributed to partners.....24b. XXXXXXXXXXXX00

c. Subtract 24b from 24a. Montana mineral royalty tax withheld attributable to partnership.....24c. XXXXXXXXXXXX00

25 a. Total Montana pass-through withholding.....25a. XXXXXXXXXXXX00

b. Montana pass-through withholding distributed to partners.....25b. XXXXXXXXXXXX00

c. Subtract line 25b from 25a. Montana pass-through withholding attributable to partnership.....25c. XXXXXXXXXXXX00

26. Add lines 24c and 25c. This is the total withholding payments attributable to partnership.....26. XXXXXXXXXXXX00

Return Payments

27 a. 2012 overpayment applied to 2013.....27a. XXXXXXXXXXXX00

b. 2013 estimated payments.....27b. XXXXXXXXXXXX00

c. 2013 extension payment.....27c. XXXXXXXXXXXX00

d. For amended returns only—payments made with original return.....27d. XXXXXXXXXXXX00

e. For amended returns only—previously issued refunds (see instructions).....27e. XXXXXXXXXXXX00

f. Add lines 27a through 27d, then subtract line 27e. This is your total return payments.....27f. XXXXXXXXXXXX00

28. Add lines 22 and 23, then subtract lines 26 and 27f. This is your amount due or (overpaid).....28. XXXXXXXXXXXX00

Penalties and Interest (see instructions)

29 a. Partnership information return late filing penalty.....29a. XXXXXXXXXXXX00

b. Interest on underpayment of estimated composite tax.....29b. XXXXXXXXXXXX00

c. Composite income tax return late filing penalty.....29c. XXXXXXXXXXXX00

d. Late payment penalty.....29d. XXXXXXXXXXXX00

e. Interest.....29e. XXXXXXXXXXXX00

f. Add lines 29a through 29e. This is your total penalties and interest.....29f. XXXXXXXXXXXX00

Amount Owed or Refund

30. Add lines 28 and 29f.....30. XXXXXXXXXXXX00

31. If line 30 results in an amount due, enter it here. This is the amount you owe.....31. XXXXXXXXXXXX00

Pay online at revenue.mt.gov. If writing a check, make it payable to MONTANA DEPARTMENT OF REVENUE.

32. If line 30 results in an overpayment, enter it here. This is your overpayment. Enter as a positive number. 32. XXXXXXXXXXXX00

33. Enter the amount from line 32 that you want applied to your 2014 composite estimated tax.....33. XXXXXXXXXXXX00

34. Subtract line 33 from line 32 and enter the amount here. This is your refund.....34. XXXXXXXXXXXX00

Direct Deposit

Your Refund 1. RTN# XXXXXXXXXXXX 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 General Partner or LLC Member Manager Date Printed Name and Title Telephone Number

Print/Type Preparer's Name Preparer's Signature Date PTIN

Firm's Name Firm's Address Telephone Number Firm's FEIN

X Mark if you do not need Form PR-1 sent next year. May the DOR discuss this tax return with your tax preparer? X Yes X No X Mark this box to receive your Montana extension.



\*13DY02XX\*

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.

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, 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 (subdivided into shipped from outside and within Montana), 3c. Sales shipped from Montana (subdivided into US government and other purchasers), 3d. Sales other than sales of tangible personal property, 3e. Net gains reported on federal Schedule D, 3f. Other gross receipts, 3g. Sales of foreign subsidiaries, 3h. Sales of unconsolidated subsidiaries, 3i. Sales of pass-through entities, 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 PR-1, page 1, line 19. This is your apportionment factor. ....5. XXX . XXXX



\*13DY03XX\*

Schedule II - Montana Partnership Tax Credits

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.

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 a partnership to its partners, please use the same proportion the partnership used to report each partner's income or loss for Montana tax purposes. Please include a detailed breakdown that shows each partner's share of the credit or credit recapture.

Please use Montana Schedule K-1 to notify each partner of the amount of credit available to the partner.



\*13DY04XX\*

Schedule III – Montana Partnership Information
Summary Schedule and Supplemental Information

Complete columns E, F or G if the partner is a nonresident individual, estate, trust, foreign C corporation or second-tier pass-through entity. If electing composite tax, mark column E.

Complete columns A through D for all partners.

Table with 10 columns: A (Name), B (Entity Type), C (Residency), D (Ownership %), E (Composite Income Tax), F (Partner Withholding), G (PT-AGR). Includes 7 rows of partner data and summary rows 36-37.

\*Column B Entity Type Codes:

C – C corporation, E – Estate, F – Foreign C corporation, I – Individual, P – Partnership, S – S corporation, T – Trust



\*13DY05XX\*

Schedule IV – Montana Partnership Composite Income Tax Schedule

Part I. Eligible Participating Partners

Part II. Composite Tax Ratio

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

Use the amount in column 3 to complete the calculation in column H below.
Enter the amount from Form PR-1, line 15 XXXXXXXXXXXXXXX00
Enter the amount from Form PR-1, line 21 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 partner.

Table with 8 columns (A-H) and 11 rows. Columns include Name, Social security number, Partner's share of federal income, Standard deduction, Exemption, Montana taxable income, Enter the appropriate tax, and Montana composite income tax. Row 11 contains summary information for total composite tax liability.

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



\*13DY06XX\*

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%.

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

### 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 will 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  
Form 8918 is required to be filed by material advisors to any reportable transactions.
- 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. Form 8824 is used 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  
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).
- 4. The partnership filed federal **Form 8886 – Reportable Transaction Disclosure Statement** with the Internal Revenue Service.  Yes  
Form 8886 is used 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 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:

Name	FEIN	Amount of Payment
XX	XXXXXXXXXX	XXXXXXXXXXXX00
XX	XXXXXXXXXX	XXXXXXXXXXXX00
XX	XXXXXXXXXX	XXXXXXXXXXXX00



\*13DY07XX\*