2013

Modernized E~File Specifications for Corporation License Tax Returns (Form CLT-4)

Final
November 18, 2013
(Version 1.2)

Table of Contents

Table of Contents....2
WHAT HAS CHANGED FOR TY2013....3
Program Overview....5
Contact Information....5
Online Resources....6
MeF Participation and Acceptance....6
ATS Testing....6
Forms and Attachments....8
The Montana Department of Revenue will accept attachments of the following items:....8
The Montana Department of Revenue will support the following Return Types:...9
Software Vendor Responsibilities....9
Submission Manifest....9
Return Header State....9
Direct Deposit and Direct Debit....9
E~File Support and Binary Attachment Information....11
Montana Form CLT-4....12
Montana Form CLT-4 Schedule K....16
Montana Form CLT-4 Schedule C....19
Montana Form CLT-4 Schedule M....21
Montana Form CLT-4 UT....22
Montana Worksheet CLT-4 UT Annualized Income....23
Alternative Energy Production Credit (AEPC)....28
Alternative Fuel Credit (AFCR)....30
Biodiesel Blending and Storage Credit (BBSC)....30
College Contribution Credit (CC)....31
Dependent Care Assistance Credits (DCAC)....31
Geothermal System Credit (ENRG-A)....32
Film Production Credit (FPC)....32
Film Production Credit, Schedule I – Employment Production Credit....33
Film Production Credit, Schedule II – Qualified Expenditures Credit....33
Health Insurance for Uninsured Montanans Credit (Form HI)....34
Schedule K-Combined....35
Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit (Form OSC)....40
Qualified Endowment Credit (Form QEC)....40
Recycle Credit/Deduction (Form RCYL)....41
Schedule WE – Waters Edge Election (SCH WE)....43
Temporary Emergency Lodging Credit (Form TELC)....43
Application and Affidavit for Certification and Approval of Mineral and Coal Exploration Incentive Credits (Form MINE-CERT)....44

WHAT HAS CHANGED FOR TY2013

Montana Form CLT-4

Ref #10	Software company name (details-page 10)	(New)	Page 12
Ref #20	Software product name (details- page 10)	(New)	Page 12
Ref #30	NACTP ID (details-page 10)	(New)	Page 12
Ref #195	Additional rules	(Changed)	Page 12
Ref #230 3	Additional rule	(New)	Page 12

Numerous elements changed to USAmountNNType
Numerous additions to rules

Montana Form CLT-4 Schedule K Apportionment Factors for Multistate Partnerships

Numerous elements changed to USAmountType
Numerous additions to rules

Montana Form CLT-4 Schedule C Tax Credits

Numerous rule changes **and additions**

Montana Form CLT-4 Schedule M Affiliated Entities

Numerous additions to rules

Montana CLT-4-UT Underpayment of Estimated Tax Worksheet

No Changes for TY2013

Montana CLT-4-UT Underpayment of Estimated Tax Worksheet (Annualized Method)

No Changes for TY2013

Montana Form AEPC (Alternative Energy Production Credit)

Ref #260	Element changed to EINType	Page 28

Montana Form AFCR (Alternative Fuel Credit)

No Changes for TY2013

Montana Form BBSC (Biodiesel Blending and Storage Credit)

Ref #150	Description to PercentOwnership	(Changed)	Page 30

Montana Form CC (College Contribution Credit)

Ref #150	**Element type to USAmountType**	**(Changed)**	Page 31
Ref #160	**Element from unbound to bound**	**(Changed)**	Page 31

Montana Form DCAC (Dependent Care Assistance Credit)

Ref # 150	Element type to USAmountNNType	(Changed)	Page 31

Montana Form ENRG-A (Geothermal Energy System Credit)

No Changes for TY2013

Montana Form FPC (Film Production Credit)

No Changes for TY2013

Montana Form FPC Schedule I (Film Production Credit)

No Changes for TY2013

Montana Form FPC Schedule II (Film Production Credit)

No Changes for TY2013

Montana Form HI (Health Insurance for Uninsured Montanans Credit)

Ref #140	Element to EINType	(Changed)	Page 34

Montana Form CLT-4 Schedule K Combined

Corporation B Name	(New)	Page 35
Corporation B FEIN	(New)	Page 35

Montana Form OSC (Oilseed Crushing and Biodiesel/Biolubricant Production Credit)

No Changes for TY2013

Montana Form QEC (Qualified Endowment Credit)

No Changes for TY2013

Montana Form RCYL (Recycling Credit)

Ref #150	Element type to USAmountType	(Changed)	Page 41
Ref #160-210	Element required	(Changed)	Page 41

Montana Form CLT-4 Schedule WE Waters Edge Schedule

No Changes for TY2013

Montana Form TELC (Temporary Emergency Lodging Credit)

Ref # 190	Element to USAmountPosType	(Changed)	Page 43

Montana Form MINE-CERT(Mineral and Coal Exploration Incentive Credit)

No Changes for TY2013

Program Overview

Partnering with the IRS, the Montana Department of Revenue began accepting electronic Partnership Tax returns starting in December 2008. Returns will be prepared and submitted using the Modernized E~File (MeF) system. Montana will be accepting both Fed/State and State-Only returns from authorized E~File providers.

All software developers are required to participate in acceptance testing prior to sending production returns. Prior to testing all software developers should complete the Montana MeF Vendor Registration. This registration form provides the department with primary contact information and software limitations for vendors wanting to participate in the Montana MeF CLT-4 program.

Once a software vendor has passed Montana testing, production returns will be accepted for that vendor. Production returns will have acknowledgements created and transmitted back to the vendor through the IRS.

Contact Information

There are many different people at the department working on the Modernized E~File program. Therefore, we recommend that all questions be submitted to the primary contact listed below. Also, questions in the form of an e-mail are preferred because they can be forwarded to the person best suited to answer the question.

Contact Information:

Rebecca Smith
Montana Department of Revenue
Phone (406) 444-5873
Fax (406) 444-1505
DORMef@mt.gov

Address:

Montana Department of Revenue
Attn: Rebecca Smith
PO Box 5805
Helena, MT 59604

Office Hours:

8:00am to 4:30pm Monday through Friday

Online Resources

State of Montana	http://mt.gov/
MT Department of Revenue	http://mt.gov/revenue/
Internal Revenue Service	http://www.irs.gov/
Federation of Tax Administrators	http://www.taxadmin.org/
TIGERS	http://www.statemef.com/

MeF Participation and Acceptance

The Montana Department of Revenue will partner with all IRS approved software vendors in the development of a Modernized E~File program for Montana Partnership and S Corporation Tax. Prior to development, software vendors should complete the Modernized E~File (MeF) Software Vendor registration form. This registration form is usually sent to the NACTP for distribution and can also be found on our website.

Montana will make available schemas for our base forms (CLT-4) and a large number of supporting schedules and credit forms. At this time we do not have any requirements or mandates on what software vendors must support. However, we do encourage software vendors to support as many forms as possible to create a tax return that is as complete and accurate as possible.

ATS Testing

Montana requires all software developers and transmitters to test with the MT DOR. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package will may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

The ATS test cases are criteria based. In order to facilitate our testing process a PDF copy of each test case will need to be submitted at the same time the returns are submitted to the IRS. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document created after the tests have been reviewed. If the ATS

test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.

Once ATS test cases have been submitted to the IRS please forward the state submission ID's to DORMeF@mt.gov. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process. Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors **Monday October 14th, 2013**. The IRS will make available Fed/State testing **November 4th, 2013**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

Forms and Attachments

The Montana Department of Revenue will offer E~Filing of the following forms, schedules and credits:

• Form CLT-4	Corporation License Tax Return
• Schedule K	Apportionment Factors for Multi-State Taxpayers
• Schedule C	Tax Credits
• Schedule M	Affiliated Entities
• Worksheet CLT-4-UT	Underpayment of Estimated Tax Worksheet
• Worksheet CLT-4-UT	Annualized Income Worksheet
• Form AEPC	Alternative Energy Production Credit
• Form AFCR	Alternative Fuel Credit
• Form BBSC	Biodiesel Blending and Storage Credit
• Form CC	College Contribution Credit
• Form DCAC	Dependent Care Assistance Credit
• Form ENRG-A	Geothermal System Credit
• Form FPC	Film Production Credit
• Form FPC-PP Schedule I	Employment Production Credit
• Form FPC-PP Schedule II	Qualified Expenditures
• Form HI	Health Insurance for Uninsured Montanans Credit
• Schedule K Combined	Apportionment Factors for Combined Filers
• Form OSC	Oil Seed Crushing facilities Credit
• Form QEC	Qualified Endowment Credit
• Form RCYL	Recycling Credit
• Form RSCH	Increase R & D Activities Credit
• Schedule WE	Water's Edge Schedule
• Form TELC	Temporary Emergency Lodging Credit
• Form Mine-Cert	Certification of Mineral & Coal Credit

The Montana Department of Revenue will accept attachments of the following items:

- Amended Return Reason
- Description of Montana Activities
- Taxes Based on Income – MT
- Income/Loss of Foreign Subsidiaries
- Income/Loss of Unconsolidated Unitary Subsidiaries
- Income/Loss of Corporations Incorporated in Tax Haven Countries
- Other Additions
- NonBusiness Income
- Income/Loss Nonunitary Subsidiaries
- Income/Loss of 80/20 Companies
- Other Reductions
- Income Allocated to Montana
- Net Operating Loss
- All Other Payments
- Previously Issued Refunds
- Miscellaneous Statements

The Montana Department of Revenue will support the following Return Types:

- Fed/State – A original Federal return submitted with Montana return
- State-Only – A Montana return submitted without an original Federal return

Software Vendor Responsibilities

- Develop application following all IRS and State of Montana specifications.
- Participation and completion of testing before any production returns are transmitted.
- Submit complete and accurate Partnership Tax returns.
- Submit well formed XML data.
- Be responsive to department requests for changes once production starts and issues arise.
- Release software updates to preparers in a timely manner.

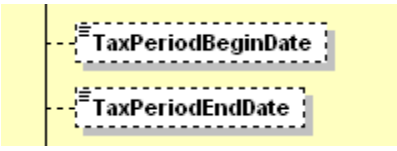
Submission Manifest

The following values should be used in the state submission manifest.

Element Name	Form CLT-4
GovernmentCode	MTST
StateSubmissionType	CLT-4
SubmissionCatagory	CORP

Return Header State

The following items from the ReturnHeaderState are required for Montana returns.



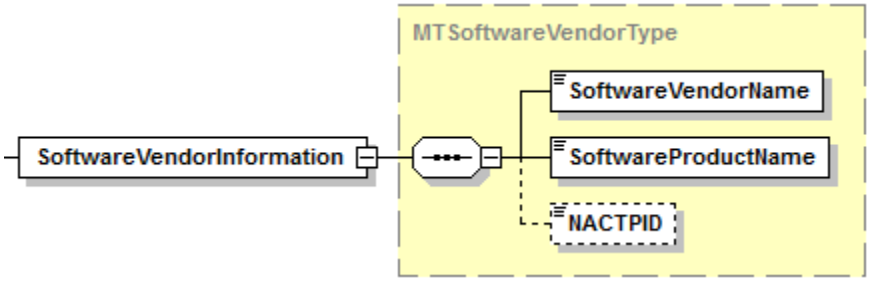
Direct Deposit and Direct Debit

The Montana Department of Revenue does support both Direct Deposit of a refund as well as Direct Debit of a tax due. At this time we do not allow for a refund to be split and deposited into separate bank accounts.

Software Vendor Information

New to TY2013 is an element called SoftwareVendorInfomation (shown below). We have added this element to make it easier for department staff to identify which software vendor and/or product was used to create and submit an MeF return. This new element is the first element in the state return. This information is only in the MeF information and is not on the paper form itself. This is a required element where two of the three child elements are required.

For the required element SoftwareVendorName we would expect to see the name of the software firm. The SoftwareProductName element is required and should be populated with the name of the product being used to complete the return. The NACTPID element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.



E~File Support and Binary Attachment Information

FORM NAME	E~File	PDF	PDF File Name
CLT-4	X		
CLT-4 Schedule C	X		
CLT-4 Schedule K	X		
CLT-4 Schedule M	X		
CLT-4 Schedule K-Combined	X	X	MTSCHKCOMB**1301**.pdf
CLT-4 Schedule WE	X	X	MTWE**1301**.pdf
CLT-4-UT	X		
CLT-4-UT WORKSHEET	X		
FORM AEPC	X	X	MTAEPC**1301.pdf**
FORM AFCR	X	X	MTAFCR**1301.pdf**
FORM BBSC	X	X	MTBBSC**1301.pdf**
FORM CC	X	X	MTCC**1301.pdf**
FORM DCAC	X	X	MTDCAC**1301.pdf**
FORM ENRG-A	X	X	MTENRGA**1301.pdf**
FORM FPC	X	X	MTFPC**1301.pdf**
FORM FPC-PP Sch. I	X	X	MTFPCPPI**1301.pdf**
FORM FPC-PP Sch. II	X	X	MTFPCPPII**1301.pdf**
FORM HI	X	X	MTHI**1301.pdf**
FORM OSC	X	X	MTOSC**1301.pdf**
FORM QEC	X	X	MTQEC**1301.pdf**
FORM RCYL	X	X	MTRCYL**1301.pdf**
FORM RSCH	X	X	MTRSCH**1301.pdf**
BINARY ATTACHMENTS	**E~File**	**PDF**	**PDF File Name**
Amended Return Reason		X	MTAMD**1301.pdf**
Description of MT Activities		X	MTACT**1301.pdf**
Taxes Based on Inc. - MT		X	MTTAXINC**1301.pdf**
Income/Loss of Foreign Subs		X	MTILFORSUB**1301.pdf**
Income/Loss of Unitary Corp not in Fed return		X	MTILUUS**1301.pdf**
Other Additions		X	MTOTHADD**1301.pdf**
Nonbusiness Income		X	MTNONBUSINC**1301.pdf**
Income/Loss Nonunitary Subs		X	MTILNUS**1301.pdf**
Other Reductions		X	MTOTHREDUCT**1301.pdf**
Income Allocated to MT		X	MTINCALLOCMT**1301.pdf**
Net Operating Loss		X	MTNOL**1301.pdf**
All Other Payments		X	MTOTHPMTS**1301.pdf**
Previously Issued Refunds		X	MTPREVREF**1301.pdf**
Miscellaneous Statements		X	MTMISC**1301.pdf**
Underpayment Interest Penalty Calculation		X	MTUPMTINT**1301.pdf**

NOTE: PDF file name includes '13' and '01'. The '13' is the tax year and the '01' represents a range of 01-99 different occurrences of a form with a submission.

For any other Binary Attachments please make sure the file name is representative of the information in the attachment.

Montana Form CLT-4
Corporation License Tax Return

Ref #	Line #	Description	Type	Optional/Required	Rule
Tax Return Information					
10		Software vendor name	StringType	Required	Software firm name
20		Software product name	StringType	Required	Software product name
30		NACTP ID	StringType	Optional	NACTP assigned software vendor id
100		Initial Return checkbox	BooleanType	Optional	Either TRUE or FALSE required
110		Final Return checkbox	BooleanType	Optional	Either TRUE or FALSE required
120		Amended return checkbox	BooleanType	Optional	Either TRUE or FALSE required
130		Refund return checkbox	BooleanType	Optional	Either TRUE or FALSE required
150		Do not need forms next year	BooleanType	Optional	Either TRUE or FALSE required
160		Federal Business Code/NAICS	StateType	Optional	Maximum length of 6 numeric digits
170		State incorporated in	StateType	Optional	Enumerations list Max length is 2 characters
180		State incorporated in date	DateType	Optional	Format YYYY-MM-DD
190		Date qualified in Montana	DateType	Optional	Format YYYY-MM-DD
195		MT Secretary of State ID	StringType	Optional	Max length is 9 First character to be alpha
Part I – Filing Method					
200	1	Exempt from tax under 86-272	BooleanType	Optional	Either TRUE or FALSE required
210	2	Member of consolidated group for fed purposes	BooleanType	Optional	Either TRUE or FALSE required
220	3	Filing a combined return for MT purposes	BooleanType	Optional	Either TRUE or FALSE required
230	3	Number of entities with MT activity	IntegerType	Optional	Non-negative digits Complete if “Yes” for question 3
240	4a	Separate company checkbox	BooleanType	Optional	Either TRUE or FALSE required
250	4b	Separate accounting checkbox	BooleanType	Optional	Either TRUE or FALSE required
260	4c	Worldwide combination checkbox	BooleanType	Optional	Either TRUE or FALSE required
270	4d	Domestic combination checkbox	BooleanType	Optional	Either TRUE or FALSE required
280	4e	Limited combination checkbox	BooleanType	Optional	Either TRUE or FALSE required
290	4f	Water’s edge checkbox	BooleanType	Optional	Either TRUE or FALSE required
300	5a	Ultimate US parents name as reported	StringType	Optional	Maximum length of 60 characters
310	5b	Ultimate US parents FEIN	EINType	Optional	Nine digit FEIN
Part II – Amended Return Only (mark all that apply)					
320	a	Federal Revenue Agent Report checkbox	BooleanType	Optional	Either TRUE or FALSE required
330	b	NOL carryback/forward list year(s) of loss	YearType	Optional	Four digit year
340	b	NOL carryback/forward checkbox	BooleanType	Optional	Either TRUE or FALSE required
350	c	Apportionment factor changes	BooleanType	Optional	Either TRUE or FALSE required
360	d	Amended federal tax return (Form 1120X)	BooleanType	Optional	Either TRUE or FALSE required
370	e	Application/change in tax credit – list type	StringType	Optional	Maximum length of 25 characters

Ref #	Line #	Description	Type	Optional/Required	Rule
380	e	Application/change in tax credit checkbox	BooleanType	Optional	Either TRUE or FALSE required
390	f	Other	BooleanType	Optional	Either TRUE or FALSE required
Part III – General Questions (All questions must be answered)					
400	a	Describe nature and location of MT activities	StringType	Optional	Maximum length of 500 characters
410	b	Is this first Montana return	BooleanType	Optional	Either TRUE or FALSE required
420	b	Predecessor's information FEIN	EINType	Optional	Nine digit FEIN
430	b	Predecessor's information name	String50Type	Optional	Maximum length of 50 characters
440	c	Is this your corporations final return	BooleanType	Optional	Either TRUE or FALSE required
450	c	If yes indicate why – withdrawn	BooleanType	Optional	Either TRUE or FALSE required
460	c	If yes indicate why – dissolved	BooleanType	Optional	Either TRUE or FALSE required
470	c	If yes indicate why – merged	BooleanType	Optional	Either TRUE or FALSE required
480	c	If yes indicate why – reorganized	BooleanType	Optional	Either TRUE or FALSE required
490	c	Date of withdrawal, dissolution, merger, reorg	DateType	Optional	Format YYYY-MM-DD
500	c	Successor's name	String50Type	Optional	Maximum length of 50 characters
510	c	Successor's FEIN	EINType	Optional	Nine digit FEIN
520	d	Has IRS issued notice of change/correction	BooleanType	Optional	Either TRUE or FALSE required
530	d	Indicate periods of change/correction	String50Type	Optional	Maximum length of 50 characters
540	e	Statute of limitation in force executed by IRS	BooleanType	Optional	Either TRUE or FALSE required
550	e	Taxable years and expiration dates of waivers	String50Type	Optional	Maximum length of 50 characters
560	f	has an amended fed return filed in last 5 years	BooleanType	Optional	Either TRUE or FALSE required
570	f	if yes, which years	String50Type	Optional	Maximum length of 50 characters
580	g	Did individual own 50% or more of voting stock	BooleanType	Optional	Either TRUE or FALSE required
590	g	Name of individual	String50Type	Optional	Maximum length of 50 characters
600	g	Percent of ownership	RatioType	Optional	6 total digits, 5 fractional digits **Carry decimal out to four places** **Cannot be more than 100% = 100.00**
610	h	Did PTR, CLT, Fid own 50% or more of stock	BooleanType	Optional	Either TRUE or FALSE required
620	h	Name of PTR. CLT, Fid	String50Type	Optional	Maximum length of 50 characters
630	h	Percent of ownership	RatioType	Optional	6 total digits, 5 fractional digits **Carry decimal out to four places** **Cannot be more than 100% = 100.00**
640	i	Own 50% of brother sister corporation	BooleanType	Optional	Either TRUE or FALSE required
650	j	Own 50% of stock in domestic corporation	BooleanType	Optional	Either TRUE or FALSE required
660	k	Own 50% of stock in foreign corporation	BooleanType	Optional	Either TRUE or FALSE required
670	l	Owned by entity incorporated outside US	BooleanType	Optional	Either TRUE or FALSE required
680	l	Foreign entity's name	String50Type	Optional	Maximum length of 50 characters
690	l	Percent of ownership	RatioType	Optional	6 total digits, 5 fractional digits **Carry decimal out to four places** **Cannot be more than 100% = 100.00**
Part IV – Reporting of Special Transactions					
700	a	Filed federal Form 8918	BooleanType	Optional	Either TRUE or FALSE required
710	b	Filed federal Form 8824	BooleanType	Optional	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Optional/Required	Rule
720	c	Filed federal Form 8865	BooleanType	Optional	Either TRUE or FALSE required
730	d	Filed federal Form 8886	BooleanType	Optional	Either TRUE or FALSE required
735	e	Filed federal Schedule UTP	BooleanType	Optional	Either TRUE or FALSE required
Corporation Officer Information					
740		Date signed	DateType	Optional	Format YYYY-MM-DD
750		Name of officer	String20Type	Optional	Maximum length of 20 characters
760		Title of Officer	PersonTitleType	Optional	Maximum length of 35 characters
770		Telephone number of officer	PhoneNumberType	Optional	Maximum length of 10 characters
780		May DOR discuss return with preparer	BooleanType	Optional	Either TRUE or FALSE required
Computation of Montana Taxable Income and Net Amount Due					
790	1	Taxable income reported on federal tax return	USAmountType	Optional	Can contain up to 15 digits
Additions					
800	2a	State, local, foreign & franchise taxes based on income	USAmountType	Optional	Can contain up to 15 digits
810	2b	Federal tax exempt interest	USAmountType	Optional	Can contain up to 15 digits
820	2c	Contributions used to compute qualified endowment credit	USAmountNNType	Optional	Can contain up to 15 non-negative digits
830	2d	Income/Loss of foreign parent & foreign subs for worldwide combined filers	USAmountType	Optional	Can contain up to 15 digits
840	2e	Income/Loss of unitary corps not included in federal consolidated return	USAmountType	Optional	Can contain up to 15 digits
850	2f	Premiums used to calculate the Insure Montana Credit	USAmountType	Optional	Can contain up to 15 digits
860	2g	Deemed dividends	USAmountNNType	Optional	Can contain up to 15 non-negative digits
870	2h	Income/Loss of corps incorporated in tax havens-Waters Edge filers only	USAmountType	Optional	Can contain up to 15 digits
880	2i	Federal capital loss carry-over utilized on federal return	USAmountNNType	Optional	Can contain up to 15 non-negative digits
890	2j	All other additions	USAmountType	Optional	Can contain up to 15 digits
900	2	Total additions	USAmountType	Optional	Can contain up to 15 digits **Add lines 2a through 2j**
Reductions					
910	3a	IRC Section 243 dividend received deduction	USAmountType	Optional	Can contain up to 15 digits
920	3b	Nonbusiness income	USAmountType	Optional	Can contain up to 15 digits
930	3c	Montana recycling deduction	USAmountType	Optional	Can contain up to 15 digits
940	3d	Income/Loss of unitary corporations included in federal consolidated return	USAmountType	Optional	Can contain up to 15 digits
950	3e	Income/Loss of 80/20 companies-Water's Edge filers only	USAmountType	Optional	Can contain up to 15 digits
960	3f	Capital Loss incurred in current year	USAmountType	Optional	Can contain up to 15 digits
970	3g	All other reductions	USAmountType	Optional	Can contain up to 15 digits
980	3	Total reductions	USAmountType	Optional	Can contain up to 15 digits **Add lines 3a through 3g**
990	4	Adjusted Taxable Income	USAmountType	Optional	Can contain up to 15 digits **Add lines 1 and 2, subtract line 3**
1000	5	Income apportioned to Montana	USAmountType	Optional	Can contain up to 15 digits
1010	5	Income apportioned to Montana percentage	LargeRatioType	Optional	22 total digits, 12 fractional digits **Multiply line 4 and % entered on K1, Line 5**
1020	6	Income allocated directly to Montana	USAmountType	Optional	Can contain up to 15 digits
1030	7	Montana taxable income before net operating loss	USAmountType	Optional	Can contain up to 15 digits **Add lines 5 and 6 or**

Ref #	Line #	Description	Type	Optional/Required	Rule
					enter amount reported on line 4
1040	7	Forego the net operating loss carry-back provision	BooleanType	Optional	Either TRUE or FALSE required
1050	8	Montana net operating loss carried over to this period	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1060	9	Montana taxable income	USAmountType	Optional	Can contain up to 15 digits
					Subtract line 8 from line 7
1070	10	Montana tax liability	USAmountNNType	Optional	Can contain up to 15 non-negative digits Minimum amount is 50 **Multiply Line 9 by 6.75%** **Water's Edge election: multiply line 9 by 7%**
1080		Tax liability calculated using the Alternative Tax Method checkbox	BooleanType	Optional	Either TRUE or FALSE required
1085	11	Montana tax liability from Line 10	USAmountNNType	Optional	Can contain up to 15 non-negative digits **Equal to amount on line 10**
Payments					
1090	12a	Current year overpayment	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1100	12b	Tentative payment	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1110	12c	Quarterly estimated tax payments	USAmountNNType	Optional	Can contain up to 15 non- negative digits
1120	12d	Montana mineral royalty tax withheld	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1130	12e	Montana tax withheld from pass-through entities	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1140	12f	All other payments	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1150	12f	All other payments description	String20Type	Optional	Maximum length of 20 characters
1160	12g	Previously issued refunds	USAmountNNType	Optional	Can contain up to 15 non-negative digits
					Add lines 12a through 12f, subtract line 12g
1170	12	Total payments	USAmountType	Optional	Can contain up to 15 digits
1180	13	Enter total credit from Schedule C	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1190	14	Tax due or overpayment	USAmountType	Optional	Can contain up to 15 digits
					Add lines 12 and 13, then subtract from line 11
1200	15	Amount to be applied to next years estimated tax	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1210	16	Net tax due or overpayment	USAmountType	Optional	Can contain up to 15 digits
					Add lines 14 and 15
1220	17	Interest on tax paid after the due date	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1230	18	Estimated tax underpayment interest	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1240		Using annualized income or adjusted seasonal income method checkbox	BooleanType	Optional	Either TRUE or FALSE required
Penalty					
1250	19a	Late filing penalty	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1260	19b	Late payment penalty	USAmountNNType	Optional	Can contain up to 15 non-negative digits
					Add lines 19a and 19b
1270	19	Total penalty	USAmountNNType	Optional	Can contain up to 15 non-negative digits
1280	20a	Total amount due	USAmountNNType	Optional	Can contain up to 15 non-negative digits
					If total of lines 16 through 19 is positive
1290	20b	Total refund	USAmountType	Optional	Can contain up to 15 digits
					If total of lines 16 through 19 are negative

Montana Form CLT-4 Schedule K
Apportionment Factors for Multistate Partnerships

Ref #	Line #	Description	Type	Optional/Required	Rule
Property Factor					
100	1a	Land everywhere	USAmountType	Optional	Can contain up to 15 digits
110	1a	Land Montana	USAmountType	Optional	Can contain up to 15 digits
120	1b	Buildings everywhere	USAmountType	Optional	Can contain up to 15 digits
130	1b	Buildings Montana	USAmountType	Optional	Can contain up to 15 digits
140	1c	Machinery everywhere	USAmountType	Optional	Can contain up to 15 digits
150	1c	Machinery Montana	USAmountType	Optional	Can contain up to 15 digits
160	1d	Equipment everywhere	USAmountType	Optional	Can contain up to 15 digits
170	1d	Equipment Montana	USAmountType	Optional	Can contain up to 15 digits
180	1e	Furniture & fixtures everywhere	USAmountType	Optional	Can contain up to 15 digits
190	1e	Furniture & fixtures Montana	USAmountType	Optional	Can contain up to 15 digits
200	1f	Leases and leased property everywhere	USAmountType	Optional	Can contain up to 15 digits
210	1f	Leases and leased property Montana	USAmountType	Optional	Can contain up to 15 digits
220	1g	Inventories everywhere	USAmountType	Optional	Can contain up to 15 digits
230	1g	Inventories Montana	USAmountType	Optional	Can contain up to 15 digits
240	1h	Depletable assets everywhere	USAmountType	Optional	Can contain up to 15 digits
250	1h	Depletable assets Montana	USAmountType	Optional	Can contain up to 15 digits
260	1i	Supplies and other everywhere	USAmountType	Optional	Can contain up to 15 digits
270	1i	Supplies and other Montana	USAmountType	Optional	Can contain up to 15 digits
280	1j	Foreign subs property everywhere	USAmountType	Optional	Can contain up to 15 digits
290	1j	Foreign subs property Montana	USAmountType	Optional	Can contain up to 15 digits
300	1k	Unconsolidated subs property everywhere	USAmountType	Optional	Can contain up to 15 digits
310	1k	Unconsolidated subs property Montana	USAmountType	Optional	Can contain up to 15 digits
320	1l	Pass-through entities property everywhere	USAmountType	Optional	Can contain up to 15 digits
330	1l	Pass-through entities property Montana	USAmountType	Optional	Can contain up to 15 digits
340	1m	Multiply rents by 8 everywhere	USAmountType	Optional	Can contain up to 15 digits
350	1m	Multiply rents by 8 Montana	USAmountType	Optional	Can contain up to 15 digits
360		Total property value 1a-1m everywhere	USAmountType	Optional	Can contain up to 15 digits **Add lines 1a through 1m, column A**
370		Total property value 1a-1m Montana	USAmountType	Optional	Can contain up to 15 digits **Add lines 1a through 1m, column A**
380	1	Property Factor	LargeRatioType	Optional	22 total digits, 12 fractional digits **Divide total in column B by total in column A, multiply by 100** **Carry decimal out to four places**
Payroll Factor					
390	2a	Compensation of officers everywhere	USAmountType	Optional	Can contain up to 15 digits
400	2a	Compensation of officers Montana	USAmountType	Optional	Can contain up to 15 digits
410	2b	Salaries & wages everywhere	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
420	2b	Salaries & wages Montana	USAmountType	Optional	Can contain up to 15 digits
430	2c	Costs of goods sold everywhere	USAmountType	Optional	Can contain up to 15 digits
440	2c	Costs of goods sold Montana	USAmountType	Optional	Can contain up to 15 digits
450	2d	Other expenses & deductions everywhere	USAmountType	Optional	Can contain up to 15 digits
460	2d	Other expenses & deductions Montana	USAmountType	Optional	Can contain up to 15 digits
470	2e	Payroll of foreign subs everywhere	USAmountType	Optional	Can contain up to 15 digits
480	2e	Payroll of foreign subs Montana	USAmountType	Optional	Can contain up to 15 digits
490	2f	Payroll of unconsolidated subs everywhere	USAmountType	Optional	Can contain up to 15 digits
500	2f	Payroll of unconsolidated subs Montana	USAmountType	Optional	Can contain up to 15 digits
510	2g	Payroll of pass-through entities everywhere	USAmountType	Optional	Can contain up to 15 digits
520	2g	Payroll of pass-through entities Montana	USAmountType	Optional	Can contain up to 15 digits
530		Total payroll value 2a-2g everywhere	USAmountType	Optional	Can contain up to 15 digits **Add lines 2a through 2g, column A**
540		Total payroll value 2a-2g Montana	USAmountType	Optional	Can contain up to 15 digits **Add lines 2a through 2g, column B**
550	2	Payroll Factor	LargeRatioType	Optional	22 total digits, 12 fractional digits **Divide total in column B by total in column A, multiply by 100** **Carry decimal out to four places**
Sales (Gross Receipts) Factor					
560	3a	Gross sales less	USAmountType	Optional	Can contain up to 15 digits
570	3b1	Shipped from outside Montana	USAmountType	Optional	Can contain up to 15 digits
580	3b2	Shipped from within Montana	USAmountType	Optional	Can contain up to 15 digits
590	3c1	United States government	USAmountType	Optional	Can contain up to 15 digits
600	3c2	In state where taxpayer is not taxable	USAmountType	Optional	Can contain up to 15 digits
610	3d	Sales of other than tangible personal property	USAmountType	Optional	Can contain up to 15 digits
620	3e	Net gains reported on Schedule D everywhere	USAmountType	Optional	Can contain up to 15 digits
630	3e	Net gains reported on Schedule D Montana	USAmountType	Optional	Can contain up to 15 digits
640	3f	Other gross receipts everywhere	USAmountType	Optional	Can contain up to 15 digits
650	3f	Other gross receipts Montana	USAmountType	Optional	Can contain up to 15 digits
660	3g	Sales/receipts of foreign subs everywhere	USAmountType	Optional	Can contain up to 15 digits
670	3g	Sales/receipts of foreign subs Montana	USAmountType	Optional	Can contain up to 15 digits
680	3h	Sales/rcpts of unconsolidated subs everywhere	USAmountType	Optional	Can contain up to 15 digits
690	3h	Sales/rcpts of unconsolidated subs Montana	USAmountType	Optional	Can contain up to 15 digits
700	3i	Sales/rcpts of pass-through entities everywhere	USAmountType	Optional	Can contain up to 15 digits
710	3i	Sales/rcpts of pass-through entities Montana	USAmountType	Optional	Can contain up to 15 digits
720	3j	Less all intercompany transactions everywhere	USAmountType	Optional	Can contain up to 15 digits
730	3j	Less all intercompany transaction Montana	USAmountType	Optional	Can contain up to 15 non negative digits
740		Total sales value 3a-3j everywhere	USAmountType	Optional	Can contain up to 15 digits **Add lines 3a through 3j, column A**
750		Total sales value 3a-3j Montana	USAmountType	Optional	Can contain up to 15 digits **Add lines 3a through 3j, column B**
760	3	Sales Factor	LargeRatioType	Optional	22 total digits, 12 fractional digits

Ref #	Line #	Description	Type	Optional/Required	Rule
					Divide total in column B by total in column A, multiply by 100 **Carry decimal out to four places**
770	4	Sum of all factors	LargeRatioType	Optional	22 total digits, 12 fractional digits **Add percentages on line 1, 2, 3 Column C** **Carry decimal out to four places**
780	5	Apportionment Factor	LargeRatioType	Optional	22 total digits, 12 fractional digits **Divide percentage on line 4 by the number of factors included in the calculation of line 4** **Carry decimal out to four places**

Montana Form CLT-4 Schedule C
Tax Credits

Ref #	Line #	Description	Type	Optional/Required	Rule
Type of Credit					
Nonrefundable Credits					
100	1	New/Expanded Industry Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
110	1	New/Expanded Industry Credit total available	USAmountType	Optional	Can contain up to 15 digits
120	1	New/Expanded Industry Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
130	2	Montana Dependent Care Assistance Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
140	2	Montana Dependent Care Assistance Credit total available	USAmountType	Optional	Can contain up to 15 digits
150	2	Montana Dependent Care Assistance Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
160	3	Montana College Contribution Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
170	3	Montana College Contribution Credit total available	USAmountType	Optional	Can contain up to 15 digits
180	3	Montana College Contribution Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
190	4	Health Ins for Uninsured Montanans Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
200	4	Health Ins for Uninsured Montanans Credit total available	USAmountType	Optional	Can contain up to 15 digits
210	4	Health Ins for Uninsured Montanans Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
220	5	Montana Recycle Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
230	5	Montana Recycle Credit total available	USAmountType	Optional	Can contain up to 15 digits
240	5	Montana Recycle Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
250	6	Alternative Energy Production Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
260	6	Alternative Energy Production Credit total available	USAmountType	Optional	Can contain up to 15 digits
270	6	Alternative Energy Production Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
280	7	Contractor’s Gross Receipts Tax Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
290	7	Contractor’s Gross Receipts Tax Credit total available	USAmountType	Optional	Can contain up to 15 digits
300	7	Contractor’s Gross Receipts Tax Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
310	8	Alternative Fuel Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
320	8	Alternative Fuel Credit total available	USAmountType	Optional	Can contain up to 15 digits
330	8	Alternative Fuel Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
340	9	Infrastructure Users Fee Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
350	9	Infrastructure Users Fee Credit total available	USAmountType	Optional	Can contain up to 15 digits
360	9	Infrastructure Users Fee Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
370	10	Qualified Endowment Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
380	10	Qualified Endowment Credit total available	USAmountType	Optional	Can contain up to 15 digits
390	10	Qualified Endowment Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
400	11	Historic Building Preservation Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
410	11	Historic Building Preservation Credit total available	USAmountType	Optional	Can contain up to 15 digits
420	11	Historic Building Preservation Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
430	12	Not used			
440	12	Increase R & D Activities Credit total available	USAmountType	Optional	Can contain up to 15 digits
450	12	Increase R & D Activities Credit current year applied	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
460	13	Mineral & Coal Exploration Incentive Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
470	13	Mineral & Coal Exploration Incentive Credit total available	USAmountType	Optional	Can contain up to 15 digits
480	13	Mineral & Coal Exploration Incentive Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
490	14	Empowerment Zone Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
500	14	Empowerment Zone Credit total available	USAmountType	Optional	Can contain up to 15 digits
510	14	Empowerment Zone Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
513	15	Film Employment Production Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
516	15	Film Employment Production Credit total available	USAmountType	Optional	Can contain up to 15 digits
519	15	Film Employment Production Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
520	16	Biodiesel Blending & Storage Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
530	16	Biodiesel Blending & Storage Credit total available	USAmountType	Optional	Can contain up to 15 digits
540	16	Biodiesel Blending & Storage Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
550	17	Oilseed Crushing & Biodiesel Production Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
560	17	Oilseed Crushing & Biodiesel Production Credit total available	USAmountType	Optional	Can contain up to 15 digits
570	17	Oilseed Crushing & Biodiesel Production Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
580	18	Geothermal System Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
590	18	Geothermal System Credit total available	USAmountType	Optional	Can contain up to 15 digits
600	18	Geothermal System Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
610	19	Total Nonrefundable Credits current year earned	USAmountType	Optional	Can contain up to 15 digits
620	19	Total Nonrefundable Credits total available	USAmountType	Optional	Can contain up to 15 digits
630	19	Total Nonrefundable Credits current year applied	USAmountType	Optional	Can contain up to 15 digits
Refundable Credits					
640	20	Film Employment Production Credit Refundable current year earned	USAmountType	Optional	Can contain up to 15 digits
650	20	Film Employment Production Credit Refundable total available	USAmountType	Optional	Can contain up to 15 digits
660	20	Film Employment Production Credit Refundable current year applied	USAmountType	Optional	Can contain up to 15 digits
663	21	Film Qualified Expenditures Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
666	21	Film Qualified Expenditures Credit total available	USAmountType	Optional	Can contain up to 15 digits
669	21	Film Qualified Expenditures Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
670	22	Insure MT Small Business Health Ins Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
680	22	Insure MT Small Business Health Ins Credit total available	USAmountType	Optional	Can contain up to 15 digits
690	22	Insure MT Small Business Health Ins Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
700	23	Temporary Emergency Lodging Credit current year earned	USAmountType	Optional	Can contain up to 15 digits
710	23	Temporary Emergency Lodging Credit total available	USAmountType	Optional	Can contain up to 15 digits
720	23	Temporary Emergency Lodging Credit current year applied	USAmountType	Optional	Can contain up to 15 digits
730	24	Total Refundable Credits current year earned	USAmountType	Optional	Can contain up to 15 digits
740	24	Total Refundable Credits total available	USAmountType	Optional	Can contain up to 15 digits
750	24	Total Refundable Credits current year applied	USAmountType	Optional	Can contain up to 15 digits
Tax Credits Recapture					
760	25	Qualified Endowment Credit Recapture	USAmountNNType	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Type	Optional/Required	Rule
770	26	Historic Buildings Preservation Credit Recapture	USAmountNNType	Optional	Can contain up to 15 non negative digits
780	27	Film Production Credit Recapture	USAmountNNType	Optional	Can contain up to 15 non negative digits
790	28	Biodiesel Blanding and Storage Credit Recapture	USAmountNNType	Optional	Can contain up to 15 non negative digits
800	29	Oilseed Crushing & Biodiesel Production Credit Recapture	USAmountNNType	Optional	Can contain up to 15 non negative digits
810	30	Total recapture of tax credits	USAmountNNType	Optional	Can contain up to 15 non negative digits
820	31	Total Credits current year earned	USAmountType	Optional	Can contain up to 15 digits
830	31	Total Credits total available	USAmountType	Optional	Can contain up to 15 digits
840	31	Total Credits current year applied	USAmountType	Optional	Can contain up to 15 digits

Montana Form CLT-4 Schedule M
Affiliated Entities

Members of a US Consolidated Group (Unbounded)					
100	1 A	FEIN	EINType	Optional	Nine digit FEIN
110	1 B	Name of affiliate/subsidiary/parent corporation	BusinessNameLine1Type	Required	Maximum length is 75 characters
120	1 B	Name of affiliate/subsidiary/parent corporation	BusinessNameLine2Type	Optional	Maximum length is 75 characters
130	1 C	Percentage of ownership	RatioType	Optional	6 total digits, 5 fractional digits
140	1 D	Included in Montana unitary filing	BooleanType	Optional	Either TRUE or FALSE required
150	1 E	Doing business in Montana	BooleanType	Optional	Either TRUE or FALSE required
160	1 F	Mark if filing MT CLT-4 separate from this unitary filing	BooleanType	Optional	Either TRUE or FALSE required
Affiliated Entities (Unbounded)					
170	2 A	FEIN	EINType	Optional	Nine digit FEIN
180	2 B	Name of Entity	StringType	Optional	Maximum number of 35 characters
190	2 C	Percentage of ownership	RatioType	Optional	6 total digits, 5 fractional digits
200	2 D	Included in this Montana unitary filing	BooleanType	Optional	Either TRUE or FALSE required
210	2 E	Doing business in Montana	BooleanType	Optional	Either TRUE or FALSE required
220	2 F	Type of entity	StringType	Optional	Enumerations list of options

Montana Form CLT-4 UT
Underpayment of Estimated Tax by Corporation

Part I – Figuring Underpayment

Ref #	Line #	Description	Type	Optional/Required	Rule
100	1	Montana tax liability	USAmountType	Optional	Can contain up to 15 digits
110	2	Total credits	USAmountType	Optional	Can contain up to 15 digits
120	3	Subtract Line 2 from Line 1	USAmountType	Optional	Can contain up to 15 digits
130	4a	Multiply Line 3 by 80%	USAmountType	Optional	Can contain up to 15 digits
140	4b	100% Montana tax liability from previous year	USAmountType	Optional	Can contain up to 15 digits
150	4c	Lesser of Line 4a or 4b	USAmountType	Optional	Can contain up to 15 digits
160	5	Quarterly installment due dates Column A	DateType	Optional	Format YYYY-MM-DD
170	5	Quarterly installment due dates Column B	DateType	Optional	Format YYYY-MM-DD
180	5	Quarterly installment due dates Column C	DateType	Optional	Format YYYY-MM-DD
190	5	Quarterly installment due dates Column D	DateType	Optional	Format YYYY-MM-DD
200	6	Uses annualized income installment method checkbox	BooleanType	Optional	Either TRUE or FALSE required
210	6	Installment amounts Column A	USAmountType	Optional	Can contain up to 15 digits
220	6	Installment amounts Column B	USAmountType	Optional	Can contain up to 15 digits
230	6	Installment amounts Column C	USAmountType	Optional	Can contain up to 15 digits
240	6	Installment amounts Column D	USAmountType	Optional	Can contain up to 15 digits
250	7	Amount paid or credited for each period Column A	USAmountType	Optional	Can contain up to 15 digits
260	7	Amount paid or credited for each period Column B	USAmountType	Optional	Can contain up to 15 digits
270	7	Amount paid or credited for each period Column C	USAmountType	Optional	Can contain up to 15 digits
280	7	Amount paid or credited for each period Column D	USAmountType	Optional	Can contain up to 15 digits
290	8	Previous quarters overpayment Column B	USAmountType	Optional	Can contain up to 15 digits
300	8	Previous quarters overpayment Column C	USAmountType	Optional	Can contain up to 15 digits
310	8	Previous quarters overpayment Column D	USAmountType	Optional	Can contain up to 15 digits
320	9	Amount paid or credited plus overpayment Column A	USAmountType	Optional	Can contain up to 15 digits
330	9	Amount paid or credited plus overpayment Column B	USAmountType	Optional	Can contain up to 15 digits
340	9	Amount paid or credited plus overpayment Column C	USAmountType	Optional	Can contain up to 15 digits
350	9	Amount paid or credited plus overpayment Column D	USAmountType	Optional	Can contain up to 15 digits
360	10	Previous quarters underpayment Column B	USAmountType	Optional	Can contain up to 15 digits
370	10	Previous quarters underpayment Column C	USAmountType	Optional	Can contain up to 15 digits
380	10	Previous quarters underpayment Column D	USAmountType	Optional	Can contain up to 15 digits
390	11	Subtract Line 10 from Line 9 Column A	USAmountType	Optional	Can contain up to 15 digits
400	11	Subtract Line 10 from Line 9 Column B	USAmountType	Optional	Can contain up to 15 digits
410	11	Subtract Line 10 from Line 9 Column C	USAmountType	Optional	Can contain up to 15 digits
420	11	Subtract Line 10 from Line 9 Column D	USAmountType	Optional	Can contain up to 15 digits
430	12	If Line 11 is zero subtract Line 9 from Line 10 Column B	USAmountType	Optional	Can contain up to 15 digits
440	12	If Line 11 is zero subtract Line 9 from Line 10 Column C	USAmountType	Optional	Can contain up to 15 digits
450	12	If Line 11 is zero subtract Line 9 from Line 10 Column D	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
460	13	Amount of underpayment Column A	USAmountType	Optional	Can contain up to 15 digits
470	13	Amount of underpayment Column B	USAmountType	Optional	Can contain up to 15 digits
480	13	Amount of underpayment Column C	USAmountType	Optional	Can contain up to 15 digits
490	13	Amount of underpayment Column D	USAmountType	Optional	Can contain up to 15 digits
500	14	Amount of overpayment Column A	USAmountType	Optional	Can contain up to 15 digits
510	14	Amount of overpayment Column B	USAmountType	Optional	Can contain up to 15 digits
520	14	Amount of overpayment Column C	USAmountType	Optional	Can contain up to 15 digits
530	14	Amount of overpayment Column D	USAmountType	Optional	Can contain up to 15 digits
Part II – Figuring your underpayment interest					
540	15	Date of payment or 15th day of the month Column A	DateType	Optional	Format YYYY-MM-DD
550	15	Date of payment or 15th day of the month Column B	DateType	Optional	Format YYYY-MM-DD
560	15	Date of payment or 15th day of the month Column C	DateType	Optional	Format YYYY-MM-DD
570	15	Date of payment or 15th day of the month Column D	DateType	Optional	Format YYYY-MM-DD
580	16	Days between due date and date paid Column A	IntegerType	Optional	
590	16	Days between due date and date paid Column B	IntegerType	Optional	
600	16	Days between due date and date paid Column C	IntegerType	Optional	
610	16	Days between due date and date paid Column D	IntegerType	Optional	
620	17	Interest calculation per quarter Column A	USAmountType	Optional	Can contain up to 15 digits
630	17	Interest calculation per quarter Column B	USAmountType	Optional	Can contain up to 15 digits
640	17	Interest calculation per quarter Column C	USAmountType	Optional	Can contain up to 15 digits
650	17	Interest calculation per quarter Column D	USAmountType	Optional	Can contain up to 15 digits
660	18	Total underpayment interest	USAmountType	Optional	Can contain up to 15 digits

Montana Worksheet CLT-4 UT Annualized Income

Annualized Income & Adjusted Seasonal Installment Method Worksheet

Part I – Calculate Annualized Income Installments					
100	1	Montana tax liability Column A	USAmountType	Optional	Can contain up to 15 digits
110	1	Montana tax liability Column B	USAmountType	Optional	Can contain up to 15 digits
120	1	Montana tax liability Column C	USAmountType	Optional	Can contain up to 15 digits
130	1	Montana tax liability Column D	USAmountType	Optional	Can contain up to 15 digits
140	3	Multiply Line 1 by Line 2 Column A	USAmountType	Optional	Can contain up to 15 digits
150	3	Multiply Line 1 by Line 2 Column B	USAmountType	Optional	Can contain up to 15 digits
160	3	Multiply Line 1 by Line 2 Column C	USAmountType	Optional	Can contain up to 15 digits
170	3	Multiply Line 1 by Line 2 Column D	USAmountType	Optional	Can contain up to 15 digits
180	4	Taxable income for each period Column A	USAmountType	Optional	Can contain up to 15 digits
190	4	Taxable income for each period Column B	USAmountType	Optional	Can contain up to 15 digits
200	4	Taxable income for each period Column C	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
210	4	Taxable income for each period Column D	USAmountType	Optional	Can contain up to 15 digits
Can contain up to 15 digits					
220	6	Multiply Line 4 by Line 5 Column A	USAmountType	Optional	Can contain up to 15 digits
230	6	Multiply Line 4 by Line 5 Column B	USAmountType	Optional	Can contain up to 15 digits
240	6	Multiply Line 4 by Line 5 Column C	USAmountType	Optional	Can contain up to 15 digits
250	6	Multiply Line 4 by Line 5 Column D	USAmountType	Optional	Can contain up to 15 digits
260	7	Annualized taxable income Column A	USAmountType	Optional	Can contain up to 15 digits
270	7	Annualized taxable income Column B	USAmountType	Optional	Can contain up to 15 digits
280	7	Annualized taxable income Column C	USAmountType	Optional	Can contain up to 15 digits
290	7	Annualized taxable income Column D	USAmountType	Optional	Can contain up to 15 digits
300	8	Multiply Line 7 by current tax rate Column A	USAmountType	Optional	Can contain up to 15 digits
310	8	Multiply Line 7 by current tax rate Column B	USAmountType	Optional	Can contain up to 15 digits
320	8	Multiply Line 7 by current tax rate Column C	USAmountType	Optional	Can contain up to 15 digits
330	8	Multiply Line 7 by current tax rate Column D	USAmountType	Optional	Can contain up to 15 digits
340	9	Amount of credits claimed for each period Column A	USAmountType	Optional	Can contain up to 15 digits
350	9	Amount of credits claimed for each period Column B	USAmountType	Optional	Can contain up to 15 digits
360	9	Amount of credits claimed for each period Column C	USAmountType	Optional	Can contain up to 15 digits
370	9	Amount of credits claimed for each period Column D	USAmountType	Optional	Can contain up to 15 digits
380	10	Subtract Line 9 from Line 8, not less than zero Column A	USAmountType	Optional	Can contain up to 15 digits
390	10	Subtract Line 9 from Line 8, not less than zero Column B	USAmountType	Optional	Can contain up to 15 digits
400	10	Subtract Line 9 from Line 8, not less than zero Column C	USAmountType	Optional	Can contain up to 15 digits
410	10	Subtract Line 9 from Line 8, not less than zero Column D	USAmountType	Optional	Can contain up to 15 digits
420	12	Multiply Line 10 by Line 11 Column A	USAmountType	Optional	Can contain up to 15 digits
430	12	Multiply Line 10 by Line 11 Column B	USAmountType	Optional	Can contain up to 15 digits
440	12	Multiply Line 10 by Line 11 Column C	USAmountType	Optional	Can contain up to 15 digits
450	12	Multiply Line 10 by Line 11 Column D	USAmountType	Optional	Can contain up to 15 digits
460	13	Combined amounts from all previous column on Line 41 Column B	USAmountType	Optional	Can contain up to 15 digits
470	13	Combined amounts from all previous column on Line 41 Column C	USAmountType	Optional	Can contain up to 15 digits
480	13	Combined amounts from all previous column on Line 41 Column D	USAmountType	Optional	Can contain up to 15 digits
490	14	Subtract Line 13 from Line 12 Column A	USAmountType	Optional	Can contain up to 15 digits
500	14	Subtract Line 13 from Line 12 Column B	USAmountType	Optional	Can contain up to 15 digits
510	14	Subtract Line 13 from Line 12 Column C	USAmountType	Optional	Can contain up to 15 digits
520	14	Subtract Line 13 from Line 12 Column D	USAmountType	Optional	Can contain up to 15 digits
Part II – Calculate Adjusted Seasonal Installments					
530	15a	Taxable income third preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
540	15a	Taxable income third preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
550	15a	Taxable income third preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
560	15a	Taxable income third preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
570	15b	Taxable income second preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
580	15b	Taxable income second preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
590	15b	Taxable income second preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
600	15b	Taxable income second preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
610	15c	Taxable income first preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
620	15c	Taxable income first preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
630	15c	Taxable income first preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
640	15c	Taxable income first preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
650	16	Taxable income for each period of current taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
660	16	Taxable income for each period of current taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
670	16	Taxable income for each period of current taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
680	16	Taxable income for each period of current taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
690	17a	Taxable income third preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
700	17a	Taxable income third preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
710	17a	Taxable income third preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
720	17a	Taxable income third preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
730	17b	Taxable income second preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
740	17b	Taxable income second preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
750	17b	Taxable income second preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
760	17b	Taxable income second preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
770	17c	Taxable income first preceding taxable year Column A	USAmountType	Optional	Can contain up to 15 digits
780	17c	Taxable income first preceding taxable year Column B	USAmountType	Optional	Can contain up to 15 digits
790	17c	Taxable income first preceding taxable year Column C	USAmountType	Optional	Can contain up to 15 digits
800	17c	Taxable income first preceding taxable year Column D	USAmountType	Optional	Can contain up to 15 digits
810	18	Divide Line 15a by Line 17a Column A	RatioType	Optional	6 total digits, 5 fractional digits
820	18	Divide Line 15a by Line 17a Column B	RatioType	Optional	6 total digits, 5 fractional digits
830	18	Divide Line 15a by Line 17a Column C	RatioType	Optional	6 total digits, 5 fractional digits
840	18	Divide Line 15a by Line 17a Column D	RatioType	Optional	6 total digits, 5 fractional digits
850	19	Divide Line 15b by Line 17b Column A	RatioType	Optional	6 total digits, 5 fractional digits
860	19	Divide Line 15b by Line 17b Column B	RatioType	Optional	6 total digits, 5 fractional digits
870	19	Divide Line 15b by Line 17b Column C	RatioType	Optional	6 total digits, 5 fractional digits
880	19	Divide Line 15b by Line 17b Column D	RatioType	Optional	6 total digits, 5 fractional digits
890	20	Divide Line 15c by Line 17c Column A	RatioType	Optional	6 total digits, 5 fractional digits
900	20	Divide Line 15c by Line 17c Column B	RatioType	Optional	6 total digits, 5 fractional digits
910	20	Divide Line 15c by Line 17c Column C	RatioType	Optional	6 total digits, 5 fractional digits
920	20	Divide Line 15c by Line 17c Column D	RatioType	Optional	6 total digits, 5 fractional digits
930	21	Add Lines 18 through 20 Column A	LargeRatioType	Optional	22 total digits, 12 fractional digits
940	21	Add Lines 18 through 20 Column B	LargeRatioType	Optional	22 total digits, 12 fractional digits
950	21	Add Lines 18 through 20 Column C	LargeRatioType	Optional	22 total digits, 12 fractional digits
960	21	Add Lines 18 through 20 Column D	LargeRatioType	Optional	22 total digits, 12 fractional digits
970	22	Divide Line 21 by 3 Column A	RatioType	Optional	6 total digits, 5 fractional digits
980	22	Divide Line 21 by 3 Column B	RatioType	Optional	6 total digits, 5 fractional digits
990	22	Divide Line 21 by 3 Column C	RatioType	Optional	6 total digits, 5 fractional digits
1000	22	Divide Line 21 by 3 Column D	RatioType	Optional	6 total digits, 5 fractional digits
1010	23	Divide Line 16 by Line 22 Column A	USAmountType	Optional	Can contain up to 15 digits
1020	23	Divide Line 16 by Line 22 Column B	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
1030	23	Divide Line 16 by Line 22 Column C	USAmountType	Optional	Can contain up to 15 digits
1040	23	Divide Line 16 by Line 22 Column D	USAmountType	Optional	Can contain up to 15 digits
1050	24	Multiply Line 23 by tax rate Column A	USAmountType	Optional	Can contain up to 15 digits
1060	24	Multiply Line 23 by tax rate Column B	USAmountType	Optional	Can contain up to 15 digits
1070	24	Multiply Line 23 by tax rate Column C	USAmountType	Optional	Can contain up to 15 digits
1080	24	Multiply Line 23 by tax rate Column D	USAmountType	Optional	Can contain up to 15 digits
1090	25	Divide Line 17a Col a by 17a Col D Column A	RatioType	Optional	6 total digits, 5 fractional digits
1100	25	Divide Line 17a Col a by 17a Col D Column B	RatioType	Optional	6 total digits, 5 fractional digits
1110	25	Divide Line 17a Col a by 17a Col D Column C	RatioType	Optional	6 total digits, 5 fractional digits
1120	26	Divide Line 17b Col a by 17b Col D Column A	RatioType	Optional	6 total digits, 5 fractional digits
1130	26	Divide Line 17b Col a by 17b Col D Column B	RatioType	Optional	6 total digits, 5 fractional digits
1140	26	Divide Line 17b Col a by 17b Col D Column C	RatioType	Optional	6 total digits, 5 fractional digits
1150	27	Divide Line 17c Col a by 17c Col D Column A	RatioType	Optional	6 total digits, 5 fractional digits
1160	27	Divide Line 17c Col a by 17c Col D Column B	RatioType	Optional	6 total digits, 5 fractional digits
1170	27	Divide Line 17c Col a by 17c Col D Column C	RatioType	Optional	6 total digits, 5 fractional digits
1180	28	Add Lines 25 through 27 Column A	LargeRatioType	Optional	22 total digits, 12 fractional digits
1190	28	Add Lines 25 through 27 Column B	LargeRatioType	Optional	22 total digits, 12 fractional digits
1200	28	Add Lines 25 through 27 Column C	LargeRatioType	Optional	22 total digits, 12 fractional digits
1210	29	Divide Line 28 by 3 Column A	RatioType	Optional	6 total digits, 5 fractional digits
1220	29	Divide Line 28 by 3 Column B	RatioType	Optional	6 total digits, 5 fractional digits
1230	29	Divide Line 28 by 3 Column C	RatioType	Optional	6 total digits, 5 fractional digits
1240	30	Multiply Line 24 by Line 29 Column A	USAmountType	Optional	Can contain up to 15 digits
1250	30	Multiply Line 24 by Line 29 Column B	USAmountType	Optional	Can contain up to 15 digits
1260	30	Multiply Line 24 by Line 29 Column C	USAmountType	Optional	Can contain up to 15 digits
1270	30	Multiply Line 24 by Line 29 Column D	USAmountType	Optional	Can contain up to 15 digits
1280	31	Same type of credits as CLT-4-UT Column A	USAmountType	Optional	Can contain up to 15 digits
1290	31	Same type of credits as CLT-4-UT Column B	USAmountType	Optional	Can contain up to 15 digits
1300	31	Same type of credits as CLT-4-UT Column C	USAmountType	Optional	Can contain up to 15 digits
1310	31	Same type of credits as CLT-4-UT Column D	USAmountType	Optional	Can contain up to 15 digits
1320	32	Total tax credits Column A	USAmountType	Optional	Can contain up to 15 digits
1330	32	Total tax credits Column B	USAmountType	Optional	Can contain up to 15 digits
1340	32	Total tax credits Column C	USAmountType	Optional	Can contain up to 15 digits
1350	32	Total tax credits Column D	USAmountType	Optional	Can contain up to 15 digits
1360	33	Multiply Line 32 by 80% Column A	USAmountType	Optional	Can contain up to 15 digits
1370	33	Multiply Line 32 by 80% Column B	USAmountType	Optional	Can contain up to 15 digits
1380	33	Multiply Line 32 by 80% Column C	USAmountType	Optional	Can contain up to 15 digits
1390	33	Multiply Line 32 by 80% Column D	USAmountType	Optional	Can contain up to 15 digits
1400	34	Add all previous columns of Line 41 Column B	USAmountType	Optional	Can contain up to 15 digits
1410	34	Add all previous columns of Line 41 Column C	USAmountType	Optional	Can contain up to 15 digits
1420	34	Add all previous columns of Line 41 Column D	USAmountType	Optional	Can contain up to 15 digits
1430	35	Subtract Line 34 from Line 33 Column A	USAmountType	Optional	Can contain up to 15 digits
1440	35	Subtract Line 34 from Line 33 Column B	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
1450	35	Subtract Line 34 from Line 33 Column C	USAmountType	Optional	Can contain up to 15 digits
1460	35	Subtract Line 34 from Line 33 Column D	USAmountType	Optional	Can contain up to 15 digits
Part III – Computation of Required Installments					
1470	36	Lesser of Line 14 or Line 35 Column A	USAmountType	Optional	Can contain up to 15 digits
1480	36	Lesser of Line 14 or Line 35 Column B	USAmountType	Optional	Can contain up to 15 digits
1490	36	Lesser of Line 14 or Line 35 Column C	USAmountType	Optional	Can contain up to 15 digits
1500	36	Lesser of Line 14 or Line 35 Column D	USAmountType	Optional	Can contain up to 15 digits
1510	37	Divide Line 4c CLT-4-UT by 4 Column A	USAmountType	Optional	Can contain up to 15 digits
1520	37	Divide Line 4c CLT-4-UT by 4 Column B	USAmountType	Optional	Can contain up to 15 digits
1530	37	Divide Line 4c CLT-4-UT by 4 Column C	USAmountType	Optional	Can contain up to 15 digits
1540	37	Divide Line 4c CLT-4-UT by 4 Column D	USAmountType	Optional	Can contain up to 15 digits
1550	38	Line 40 of preceding column or worksheet Column B	USAmountType	Optional	Can contain up to 15 digits
1560	38	Line 40 of preceding column or worksheet Column C	USAmountType	Optional	Can contain up to 15 digits
1570	38	Line 40 of preceding column or worksheet Column D	USAmountType	Optional	Can contain up to 15 digits
1580	39	Add Line 37 and Line 38 Column A	USAmountType	Optional	Can contain up to 15 digits
1590	39	Add Line 37 and Line 38 Column B	USAmountType	Optional	Can contain up to 15 digits
1600	39	Add Line 37 and Line 38 Column C	USAmountType	Optional	Can contain up to 15 digits
1610	39	Add Line 37 and Line 38 Column D	USAmountType	Optional	Can contain up to 15 digits
1620	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column A	USAmountType	Optional	Can contain up to 15 digits
1630	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column B	USAmountType	Optional	Can contain up to 15 digits
1640	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column C	USAmountType	Optional	Can contain up to 15 digits
1650	40	If Line 39 is more than Line 36, subtract Line 36 from 39 Column D	USAmountType	Optional	Can contain up to 15 digits
1660	41	Calculated installments Column A	USAmountType	Optional	Can contain up to 15 digits
1670	41	Calculated installments Column B	USAmountType	Optional	Can contain up to 15 digits
1680	41	Calculated installments Column C	USAmountType	Optional	Can contain up to 15 digits
1690	41	Calculated installments Column D	USAmountType	Optional	Can contain up to 15 digits

Alternative Energy Production Credit (AEPC)

Ref #	Line #	Description	Type	Optional/Required	Rule
100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
Part I – Qualifications					
130	1	Made at least $5000 investment	BooleanType	Optional	Either TRUE or FALSE required
140	2	Have taxes due caused by 1 of the following	BooleanType	Optional	Either TRUE or FALSE required
150	2	Manufacturing plants produced alt energy	BooleanType	Optional	Either TRUE or FALSE required
160	2	New or expanded business facility	BooleanType	Optional	Either TRUE or FALSE required
170	2	Alt energy equip claimed was made	BooleanType	Optional	Either TRUE or FALSE required
Part II – Credit Calculation					
180		Provide location of alt energy assets	String50Type	Optional	Maximum length is 50 characters
190	3	Eligible alternative energy equip. investment	USAmountType	Optional	Can contain up to 15 digits
200	4	Amount of grants received	USAmountNNType	Optional	Can contain up to 15 non negative digits
210	5	Subtract Line 3 from Line 4	USAmountType	Optional	Can contain up to 15 digits
220	6	Multiply Line 5 by 35% (.35)	USAmountType	Optional	Can contain up to 15 digits
230	7	Remaining credit carry forward amounts	USAmountType	Optional	Can contain up to 15 digits
240	8	Total Alternative Energy Production Credit	USAmountType	Optional	Can contain up to 15 digits
Part III – Credit Calculation					
250		Business name of Partnership or S-Corp	String50Type	Optional	Maximum length is 50 characters
260		FEIN	EINType	Optional	Maximum length of 9 digits
270	9	Your portion of Alt energy prod credit	USAmountType	Optional	Can contain up to 15 digits
280	10	Remaining credit Carryforward from prev yrs	USAmountType	Optional	Can contain up to 15 digits
290	11	Total Alternative Energy Production Credit	USAmountType	Optional	Can contain up to 15 digits
Part IV					
300	12	Net income from alt energy equipment	USAmountType	Optional	Can contain up to 15 digits
310	13	Montana taxable income	USAmountType	Optional	Can contain up to 15 digits
320	14	Divide Line 12 by Line 13	RatioType	Optional	6 total digits, 5 fractional digits
330	15	Total tax as shown on return	USAmountType	Optional	Can contain up to 15 digits
340	16	Maximum alt energy production credit	USAmountType	Optional	Can contain up to 15 digits
350	17	Alternative Energy Production Credit	USAmountType	Optional	Can contain up to 15 digits
Income Allocation Schedule					
360	18a	Business property Total Factors	USAmountType	Optional	Can contain up to 15 digits
370	18b	Business property Montana Factors	USAmountType	Optional	Can contain up to 15 digits
380	18c	Business property Factor	RatioType	Optional	6 total digits, 5 fractional digits
390	19a	Business payroll Total Factors	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
400	19b	Business payroll Montana Factors	USAmountType	Optional	Can contain up to 15 digits
410	19c	Business payroll Factor	RatioType	Optional	6 total digits, 5 fractional digits
420	20a	Business sales Total Factors	USAmountType	Optional	Can contain up to 15 digits
430	20b	Business sales Montana Factors	USAmountType	Optional	Can contain up to 15 digits
440	20c	Business sales Factor	RatioType	Optional	6 total digits, 5 fractional digits
450	21	Sum of Line 18, 19 and 20	LargeRatioType	Optional	22 total digits, 12 fractional digits
460	22	Divide Line 23 by Line 22	RatioType	Optional	6 total digits, 5 fractional digits
470	23	Net Income from business	USAmountType	Optional	Can contain up to 15 digits
480	24	Net income attributed to AEP equipment	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule

Alternative Fuel Credit (AFCR)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of Alternative fuel credit	USAmountNNType	Optional	Can contain up to 15 non-negative digits
160		Year of vehicle converted	YearType	Optional	Four digit year
170		Make of vehicle converted	StringType	Optional	Maximum length is 35 characters
180		Date conversion was completed	DateType	Optional	Format YYYY-MM-DD
190		Alternative fuel type	StringTpye	Optional	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	Optional	Must be a positive number
210	1	Equipment & labor cost of conversion	USAmountType	Optional	Can contain up to 15 digits
220	2	Cost of conversion multiplied by .5	USAmountType	Optional	Can contain up to 15 digits
230	3	Credit amount based on vehicle weight	USAmountNNType	Optional	Can contain up to 15 non negative digits
240	4	Allowable alternative fuel credit for this vehicle	USAmountType	Optional	Can contain up to 15 digits
250	5	Total of all Form AFCR's – Total Credit	USAmountType	Optional	Can contain up to 15 digits

Biodiesel Blending and Storage Credit (BBSC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		PercentOwnership	RatioType	Optional	6 total digits, 5 fractional digits
Part I – Biodiesel Blending and Storage Credit					
160		Date began blending biodiesel for sale	DateType	Optional	Format YYYY-MM-DD
170	1	Blend with petroleum diesel for sale during year	BooleanType	Optional	Either TRUE or FALSE required
180	2	Is equipment was to blend primarily in Montana	BooleanType	Optional	Either TRUE or FALSE required
190	3	Is biodiesel made from Montana feedstock	BooleanType	Optional	Either TRUE or FALSE required
Part II – Credit Computation					
200	1	Cost of storage & blending equip (distributor)	USAmountType	Optional	Can contain up to 15 digits
210	2	Multiply distributor costs (Line 1) by .15	USAmountType	Optional	Can contain up to 15 digits
				Optional	Maximum value is 52500
220	3	Cost of storage & blending equip (outlet)	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
230	4	Multiply outlet costs (Line 3) by .15	USAmountType	Optional Optional	Can contain up to 15 digits Maximum value is 7500
240	5	Total credit carried forward from previous years	USAmountType	Optional	Can contain up to 15 digits
250	6	Biodiesel Blending and Storage Credit	USAmountType	Optional	Can contain up to 15 digits

College Contribution Credit (CC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Your share of College Contribution Credit	**USAmountType**	Optional	**Can contain up to 15 digits**
160		List of Colleges or Universities ~~**(Unbound)**~~	StringType	Optional	Maximum length is 500 characters
170	1	Total amount of contribution	USAmountType	Optional	Can contain up to 15 digits
180	2	College Contribution Credit	USAmountType	Optional	Can contain up to 15 digits Maximum value is 500

Dependent Care Assistance Credits (DCAC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of DCAC	USAmountNNType	Optional	Can contain up to 15 non-negative digits
Part I – Day Care Facilities Credit					
160	1	Total credit allocated over 10 tax years	USAmountType	Optional	Can contain up to 15 digits
170	2	Multiply Line 1 by .10 – annual allocated amt	USAmountType	Optional	Can contain up to 15 digits
180	3	Amount to be carried forward from prior years	USAmountType	Optional	Can contain up to 15 digits
190	4	Day care facilities credit for current year	USAmountType	Optional	Can contain up to 15 digits
200	5	Amount claimed in the current year	USAmountType	Optional	Can contain up to 15 digits
210	6	Amount to be carried forward to next year	USAmountType	Optional	Can contain up to 15 digits
220	6	Provider number of person operating facility	String20Type	Optional	Maximum length is 20 characters
Part II – Dependent Care Assistance Credit					
230	1	Amount of assistance furnished to employees	USAmountType	Optional	Can contain up to 15 digits
240	2	Total number of employees	IntergerPosType	Optional	Must be a positive number

Ref #	Line #	Description	Type	Optional/Required	Rule
250	3	Assistance divided by employees	USAmountType	Optional Optional	Can contain up to 15 digits Maximum value is 6300
260	4	Multiply Line 3 by.25	USAmountType	Optional	Can contain up to 15 digits Maximum value is 1575
270	5	Dependent Care Assistance Credit	USAmountType	Optional	Can contain up to 15 digits
Part III – Dependent Care Information and Referral Services Credit					
280	1	Amount paid providing info & referral services	USAmountType	Optional	Can contain up to 15 digits
290	2	Dependent care referral credit	USAmountType	Optional	Can contain up to 15 digits
Part IV – Combined Credits					
300		Combined dependent care assistance credit	USAmountType	Optional	Can contain up to 15 digits

Geothermal System Credit (ENRG-A)

100		Taxpayer name as it appears on tax return	StringType		
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
Geothermal Installation Detail Information (Unbounded)					
130	1	Physical address where system was installed	StringType	Optional	Maximum length of 100 characters
140	2	Date installation was completed	DateType	Optional	Format YYYY-MM-DD
150	3	Brand and model number of system	String50Type	Optional	Maximum length of 50 characters
160	4	Cost of the geothermal system	USAmountType	Optional	Can contain up to 15 digits
170	5	Amount of any grants received for installation	USAmountType	Optional	Can contain up to 15 digits
180	6	Cost of system less grants received	USAmountType	Optional	Can contain up to 15 digits
190	7	Smaller of Line 6 or $1,500	USAmountType	Optional	Can contain up to 15 digits Maximum value allowed is 1500
200	8	Current year geothermal system credit	USAmountType	Optional	Can contain up to 15 digits
210	9	Amount of credit originally allowed	USAmountType	Optional Optional	Can contain up to 15 digits Maximum value allowed is 1500
220	10	Amount of credit previously claimed	USAmountType	Optional	Can contain up to 15 digits
230	11	Unused geothermal system credit	USAmountType	Optional	Can contain up to 15 digits

Film Production Credit (FPC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN

Ref #	Line #	Description	Type	Optional/Required	Rule
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	Optional	6 total digits, 5 fractional digits
160		Film certificate number	StringType	Optional	Maximum length is 15 characters
Employment Production Credit					
170	1	Employment production credit	USAmountType	Optional	Can contain up to 15 digits
180		Election choice – Carryover Credit	BooleanType	Optional	Either TRUE or FALSE required
190		Election choice – Refundable Credit	BooleanType	Optional	Either TRUE or FALSE required
Qualified Expenditures Credit					
200	2	Qualified expenditures credit	USAmountType	Optional	Can contain up to 15 digits
210	2	Qualified Certification Name	StringType	Optional	Maximum length is 16 characters
220	2	Date of Certification Statement	DateType	Optional	Format YYYY-MM-DD
230	2	Name of title of corporate officer	String50Type	Optional	Maximum length is 50 characters
Total Film Production Credit					
240	3	Total film production credit	USAmountType	Optional	Can contain up to 15 digits

Film Production Credit, Schedule I – Employment Production Credit

100		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
120	1	Total amount paid to Montana residents	USAmountType	Optional	Can contain up to 15 digits
Montana Residents who are participating cast members (Unbounded)					
130	2a	Name of cast member	String20Type	Optional	Maximum length is 20 characters
140	2b	SSN of cast member	SSNType	Optional	Nine digit SSN
150	2c	Declaration of Residency on file	BooleanType	Optional	Either TRUE or FALSE required
160	2d	Total amount paid to cast member	USAmountType	Optional	Can contain up to 15 digits
170	2e	Enter first $50,000 of compensation	USAmountType	Optional	Can contain up to 15 digits Maximum value is 50000
180	18	Total of all cast members credit	USAmountType	Optional	Can contain up to 15 digits
190	19	Employment production credit	USAmountType	Optional	Can contain up to 15 digits

Film Production Credit, Schedule II – Qualified Expenditures Credit

100		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
120	1	Total expenditures at end of principal photo	USAmountType	Optional	Can contain up to 15 digits
Qualified expenditures detail information (Unbounded)					
130	2a	Name of Business or Individual	String50Type	Optional	Maximum length is 50 characters
140	2b	Description of qualified expenditure	ShortDescriptionType	Optional	Maximum length is 20 characters

Ref #	Line #	Description	Type	Optional/Required	Rule
150	2c	Date of qualified expenditures	DateType	Optional	Format YYYY-MM-DD
160	2d	Total amount of qualified expenditure	USAmountType	Optional	Can contain up to 15 digits
170	22	Total of all qualified expenditures	USAmountType	Optional	Can contain up to 15 digits
180	23	Qualified expenditures credit	USAmountType	Optional	Can contain up to 15 digits

Health Insurance for Uninsured Montanans Credit (Form HI)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
Part I – Pass-through entity information					
130		Pass-through credit entity name	StringType		
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Share of health insurance for uninsured MT	USAmountType	Optional	Can contain up to 15 digits
Part II – Qualifications					
160	1	Been in business for at least 12 months	BooleanType	Optional	Either TRUE or FALSE required
170	2	Employ between 2 to 20 at least 20 hrs a week	BooleanType	Optional	Either TRUE or FALSE required
180	3	Pay at least 50% of insurance premium	BooleanType	Optional	Either TRUE or FALSE required
190	4	36 months or less since first claimed credit	BooleanType	Optional	Either TRUE or FALSE required
Part III – Credit Computations (Limited to 10 employees)					
200		Employee	StringType	Optional	Maximum length is 35 characters
210	a	Employee's monthly premium	USAmountType	Optional	Can contain up to 15 digits
220	b	Percent of premium paid by employer	RatioType	Optional	6 total digits, 5 fractional digits
230	d	Multiply column B by column C	USAmountType	Optional	Can contain up to 15 digits
240	e	Number of months each employee is insured	IntergerType	Optional	Enter as a positive value
250	f	Multiply column A by column E	USAmountType	Optional	Can contain up to 15 digits
260	g	Multiply column D by column E	USAmountType	Optional	Can contain up to 15 digits
270		Total column F	USAmountType	Optional	Can contain up to 15 digits
280		Total Column G	USAmountType	Optional	Can contain up to 15 digits
290	1	Multiply column F by .50	USAmountType	Optional	Can contain up to 15 digits
300	2	Total of column G	USAmountType	Optional	Can contain up to 15 digits
310	3	Health ins for uninsured Montanans credit	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule

Schedule K-Combined

Apportionment Factors for Combined Filers

		Corporation A Name	String50Type	Required	Maximum length is 50 characters
		Corporation A FEIN	EINType	Required	Nine digit FEIN
		Corporation B Name	String50Type	Required	Maximum length is 50 characters
		Corporation B FEIN	EINType	Required	Nine digit FEIN
Property Factor					
100	1a	Land Everywhere	USAmountType	Optional	Can contain up to 15 digits
110	1a	Land Corporation A	USAmountType	Optional	Can contain up to 15 digits
120	1a	Land Corporation B	USAmountType	Optional	Can contain up to 15 digits
125	1a	Land Grand Total	USAmountType	Optional	Can contain up to 15 digits
130	1b	Buildings Everywhere	USAmountType	Optional	Can contain up to 15 digits
140	1b	Buildings Corporation A	USAmountType	Optional	Can contain up to 15 digits
150	1b	Buildings Corporation B	USAmountType	Optional	Can contain up to 15 digits
155	1b	Buildings Grand Total	USAmountType	Optional	Can contain up to 15 digits
160	1c	Machinery Everywhere	USAmountType	Optional	Can contain up to 15 digits
170	1c	Machinery Corporation A	USAmountType	Optional	Can contain up to 15 digits
180	1c	Machinery Corporation B	USAmountType	Optional	Can contain up to 15 digits
185	1c	Machinery Grand Total	USAmountType	Optional	Can contain up to 15 digits
190	1d	Equipment Everywhere	USAmountType	Optional	Can contain up to 15 digits
200	1d	Equipment Corporation A	USAmountType	Optional	Can contain up to 15 digits
210	1d	Equipment Corporation B	USAmountType	Optional	Can contain up to 15 digits
215	1d	Equipment Grand Total	USAmountType	Optional	Can contain up to 15 digits
220	1e	Furniture and Fixtures Everywhere	USAmountType	Optional	Can contain up to 15 digits
230	1e	Furniture and Fixtures Corporation A	USAmountType	Optional	Can contain up to 15 digits
240	1e	Furniture and Fixtures Corporation B	USAmountType	Optional	Can contain up to 15 digits
245	1e	Furniture and Fixtures Grand Total	USAmountType	Optional	Can contain up to 15 digits
250	1f	Leased Property Everywhere	USAmountType	Optional	Can contain up to 15 digits
260	1f	Leased Property Corporation A	USAmountType	Optional	Can contain up to 15 digits
270	1f	Leased Property Corporation B	USAmountType	Optional	Can contain up to 15 digits
275	1f	Leased Property Grand Total	USAmountType	Optional	Can contain up to 15 digits
280	1g	Inventories Everywhere	USAmountType	Optional	Can contain up to 15 digits
290	1g	Inventories Corporation A	USAmountType	Optional	Can contain up to 15 digits
300	1g	Inventories Corporation B	USAmountType	Optional	Can contain up to 15 digits
305	1g	Inventories Grand Total	USAmountType	Optional	Can contain up to 15 digits
310	1h	Depletable Assets Everywhere	USAmountType	Optional	Can contain up to 15 digits
320	1h	Depletable Assets Corporation A	USAmountType	Optional	Can contain up to 15 digits
330	1h	Depletable Assets Corporation B	USAmountType	Optional	Can contain up to 15 digits
335	1h	Depletable Assets Grand Total	USAmountType	Optional	Can contain up to 15 digits
340	1i	Supplies Everywhere	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
350	1i	Supplies Corporation A	USAmountType	Optional	Can contain up to 15 digits
360	1i	Supplies Corporation B	USAmountType	Optional	Can contain up to 15 digits
365	1i	Supplies Grand Total	USAmountType	Optional	Can contain up to 15 digits
370	1j	Property of foreign subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
380	1j	Property of foreign subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
390	1j	Property of foreign subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
395	1j	Property of foreign subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
400	1k	Property of unconsolidated subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
410	1k	Property of unconsolidated subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
420	1k	Property of unconsolidated subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
425	1k	Property of unconsolidated subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
430	1l	Property of pass-through entities Everywhere	USAmountType	Optional	Can contain up to 15 digits
440	1l	Property of pass-through entities Corporation A	USAmountType	Optional	Can contain up to 15 digits
450	1l	Property of pass-through entities Corporation B	USAmountType	Optional	Can contain up to 15 digits
455	1l	Property of pass-through entities Grand Total	USAmountType	Optional	Can contain up to 15 digits
460	1m	Multiply rents by 8 Everywhere	USAmountType	Optional	Can contain up to 15 digits
470	1m	Multiply rents by 8 Corporation A	USAmountType	Optional	Can contain up to 15 digits
480	1m	Multiply rents by 8 Corporation B	USAmountType	Optional	Can contain up to 15 digits
485	1m	Multiply rents by 8 Grand Total	USAmountType	Optional	Can contain up to 15 digits
490	1n	Total Montana average property Corporation A	USAmountType	Optional	Can contain up to 15 digits
500	1n	Total Montana average property Corporation B	USAmountType	Optional	Can contain up to 15 digits
505	1n	Total Montana average property Grand Total	USAmountType	Optional	Can contain up to 15 digits
510	1o	Total everywhere average property Everywhere	USAmountType	Optional	Can contain up to 15 digits
520	1o	Total everywhere average property Corporation A	USAmountType	Optional	Can contain up to 15 digits
530	1o	Total everywhere average property Corporation B	USAmountType	Optional	Can contain up to 15 digits
540	1p	Separate entity property factor Corporation A	RatioType	Optional	6 total digits, 5 fractional digits
550	1p	Separate entity property factor Corporation B	RatioType	Optional	6 total digits, 5 fractional digits
560	1p	Total Property Factor	RatioType	Optional	6 total digits, 5 fractional digits
Payroll Factor					
570	2a	Compensation of officers Everywhere	USAmountType	Optional	Can contain up to 15 digits
580	2a	Compensation of officers Corporation A	USAmountType	Optional	Can contain up to 15 digits
590	2a	Compensation of officers Corporation B	USAmountType	Optional	Can contain up to 15 digits
595	2a	Compensation of officers Grand Total	USAmountType	Optional	Can contain up to 15 digits
600	2b	Compensation of officers Everywhere	USAmountType	Optional	Can contain up to 15 digits
610	2b	Compensation of officers Corporation A	USAmountType	Optional	Can contain up to 15 digits
620	2b	Compensation of officers Corporation B	USAmountType	Optional	Can contain up to 15 digits
625	2b	Compensation of officers Grand Total	USAmountType	Optional	Can contain up to 15 digits
630	2c	Cost of goods sold Everywhere	USAmountType	Optional	Can contain up to 15 digits
640	2c	Cost of goods sold Corporation A	USAmountType	Optional	Can contain up to 15 digits
650	2c	Cost of goods sold Corporation B	USAmountType	Optional	Can contain up to 15 digits
655	2c	Cost of goods sold Grand Total	USAmountType	Optional	Can contain up to 15 digits
660	2d	Other deductions Everywhere	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
670	2d	Other deductions Corporation A	USAmountType	Optional	Can contain up to 15 digits
680	2d	Other deductions Corporation B	USAmountType	Optional	Can contain up to 15 digits
685	2d	Other deductions Grand Total	USAmountType	Optional	Can contain up to 15 digits
690	2e	Payroll of foreign subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
700	2e	Payroll of foreign subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
710	2e	Payroll of foreign subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
715	2e	Payroll of foreign subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
720	2f	Payroll of unconsolidated subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
730	2f	Payroll of unconsolidated subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
740	2f	Payroll of unconsolidated subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
745	2f	Payroll of unconsolidated subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
750	2g	Payroll of pass-through entities Everywhere	USAmountType	Optional	Can contain up to 15 digits
760	2g	Payroll of pass-through entities Corporation A	USAmountType	Optional	Can contain up to 15 digits
770	2g	Payroll of pass-through entities Corporation B	USAmountType	Optional	Can contain up to 15 digits
775	2g	Payroll of pass-through entities Grand Total	USAmountType	Optional	Can contain up to 15 digits
780	2h	Total Montana Payroll Corporation A	USAmountType	Optional	Can contain up to 15 digits
790	2h	Total Montana Payroll Corporation B	USAmountType	Optional	Can contain up to 15 digits
795	2h	Total Montana Payroll Grand Total	USAmountType	Optional	Can contain up to 15 digits
800	2i	Total Everywhere Payroll Everywhere	USAmountType	Optional	Can contain up to 15 digits
810	2i	Total Everywhere Payroll Corporation A	USAmountType	Optional	Can contain up to 15 digits
820	2i	Total Everywhere Payroll Corporation B	USAmountType	Optional	Can contain up to 15 digits
830	2j	Separate entity Payroll Factor Corporation A	RatioType	Optional	6 total digits, 5 fractional digits
840	2j	Separate entity Payroll Factor Corporation B	RatioType	Optional	6 total digits, 5 fractional digits
850	2k	Total Payroll Factor	RatioType	Optional	6 total digits, 5 fractional digits
Sales Factor					
860	3a	Gross sales less returns and allowances Everywhere	USAmountType	Optional	Can contain up to 15 digits
870	3b1	Shipped from outside Montana Corporation A	USAmountType	Optional	Can contain up to 15 digits
880	3b1	Shipped from outside Montana Corporation B	USAmountType	Optional	Can contain up to 15 digits
885	3b1	Shipped from outside Montana Grand Total	USAmountType	Optional	Can contain up to 15 digits
890	3b2	Shipped from within Montana Corporation A	USAmountType	Optional	Can contain up to 15 digits
900	3b2	Shipped from within Montana Corporation B	USAmountType	Optional	Can contain up to 15 digits
905	3b2	Shipped from within Montana Grand Total	USAmountType	Optional	Can contain up to 15 digits
910	3c1	Shipped from Montana to US government Corporation A	USAmountType	Optional	Can contain up to 15 digits
920	3c1	Shipped from Montana to US government Corporation B	USAmountType	Optional	Can contain up to 15 digits
925	3c1	Shipped from Montana to US government Grand Total	USAmountType	Optional	Can contain up to 15 digits
930	3c2	Shipped from Montana to not taxable state Corporation A	USAmountType	Optional	Can contain up to 15 digits
940	3c2	Shipped from Montana to not taxable state Corporation B	USAmountType	Optional	Can contain up to 15 digits
945	3c2	Shipped from Montana to not taxable state Grand Total	USAmountType	Optional	Can contain up to 15 digits
950	3d	Sales of other than tangible personal property Corporation A	USAmountType	Optional	Can contain up to 15 digits
960	3d	Sales of other than tangible personal property Corporation B	USAmountType	Optional	Can contain up to 15 digits
965	3d	Sales of other than tangible personal property Grand Total	USAmountType	Optional	Can contain up to 15 digits
970	3e	Net gains report on Schedule D Everywhere	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
980	3e	Net gains report on Schedule D Corporation A	USAmountType	Optional	Can contain up to 15 digits
990	3e	Net gains report on Schedule D Corporation B	USAmountType	Optional	Can contain up to 15 digits
995	3e	Net gains report on Schedule D Grand Total	USAmountType	Optional	Can contain up to 15 digits
1000	3f	Other gross receipts Everywhere	USAmountType	Optional	Can contain up to 15 digits
1010	3f	Other gross receipts Corporation A	USAmountType	Optional	Can contain up to 15 digits
1020	3f	Other gross receipts Corporation B	USAmountType	Optional	Can contain up to 15 digits
1025	3f	Other gross receipts Grand Total	USAmountType	Optional	Can contain up to 15 digits
1030	3g	Sales of foreign subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
1040	3g	Sales of foreign subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
1050	3g	Sales of foreign subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
1055	3g	Sales of foreign subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
1060	3h	Sales of unconsolidated subsidiaries Everywhere	USAmountType	Optional	Can contain up to 15 digits
1070	3h	Sales of unconsolidated subsidiaries Corporation A	USAmountType	Optional	Can contain up to 15 digits
1080	3h	Sales of unconsolidated subsidiaries Corporation B	USAmountType	Optional	Can contain up to 15 digits
1085	3h	Sales of unconsolidated subsidiaries Grand Total	USAmountType	Optional	Can contain up to 15 digits
1090	3i	Sales of pass-through entities Everywhere	USAmountType	Optional	Can contain up to 15 digits
1100	3i	Sales of pass-through entities Corporation A	USAmountType	Optional	Can contain up to 15 digits
1110	3i	Sales of pass-through entities Corporation B	USAmountType	Optional	Can contain up to 15 digits
1115	3i	Sales of pass-through entities Grand Total	USAmountType	Optional	Can contain up to 15 digits
1120	3j	Less all intercompany transactions Everywhere	USAmountNegType	Optional	Can contain up to 15 negative digits
1130	3j	Less all intercompany transactions Corporation A	USAmountNegType	Optional	Can contain up to 15 negative digits
1140	3j	Less all intercompany transactions Corporation B	USAmountNegType	Optional	Can contain up to 15 negative digits
1145	3j	Less all intercompany transactions Grand Total	USAmountNegType	Optional	Can contain up to 15 negative digits
1150	3k	Total Montana sales Corporation A	USAmountType	Optional	Can contain up to 15 digits
1160	3k	Total Montana sales Corporation B	USAmountType	Optional	Can contain up to 15 digits
1165	3k	Total Montana sales Grand Total	USAmountType	Optional	Can contain up to 15 digits
1170	3k	Total everywhere sales Corporation A	USAmountType	Optional	Can contain up to 15 digits
1180	3k	Total everywhere sales Corporation B	USAmountType	Optional	Can contain up to 15 digits
1190	3k	Total everywhere sales Grand Total	USAmountType	Optional	Can contain up to 15 digits
1200	3m	Separate entity sales factor Corporation A	RatioType	Optional	6 total digits, 5 fractional digits
1210	3m	Separate entity sales factor Corporation B	RatioType	Optional	6 total digits, 5 fractional digits
1220	3n	Total sales factor	RatioType	Optional	6 total digits, 5 fractional digits
Sum of the Factors					
1230	4	Sum of all factors Corporation A	RatioType	Optional	6 total digits, 5 fractional digits
1240	4	Sum of all factors Corporation B	RatioType	Optional	6 total digits, 5 fractional digits
Apportionment Factor					
1250	5a	Separate entity apportionment factor Corporation A	RatioType	Optional	6 total digits, 5 fractional digits
1260	5a	Separate entity apportionment factor Corporation B	RatioType	Optional	6 total digits, 5 fractional digits
1270	5b	Total apportionment	RatioType	Optional	6 total digits, 5 fractional digits
Montana Taxable Income					
1280	6a	Montana adjusted taxable income Corporation A	USAmountType	Optional	Can contain up to 15 digits
1290	6a	Montana adjusted taxable income Corporation B	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule
1300	6b	Income apportioned to Montana Corporation A	USAmountType	Optional	Can contain up to 15 digits
1310	6b	Income apportioned to Montana Corporation B	USAmountType	Optional	Can contain up to 15 digits
1320	6c	Income allocated to Montana Corporation A	USAmountType	Optional	Can contain up to 15 digits
1330	6c	Income allocated to Montana Corporation B	USAmountType	Optional	Can contain up to 15 digits
1340	6d	Montana taxable income before NOL Corporation A	USAmountType	Optional	Can contain up to 15 digits
1350	6d	Montana taxable income before NOL Corporation B	USAmountType	Optional	Can contain up to 15 digits
1360	6e	Montana net operating loss Corporation A	USAmountNegType	Optional	Can contain up to 15 negative digits
1370	6e	Montana net operating loss Corporation B	USAmountNegType	Optional	Can contain up to 15 negative digits
1380		Total NOL carryover	USAmountNegType	Optional	Can contain up to 15 negative digits
1390	6f	Montana taxable income Corporation A	USAmountType	Optional	Can contain up to 15 digits
1400	6f	Montana taxable income Corporation B	USAmountType	Optional	Can contain up to 15 digits
1410	6g	Total Montana taxable income	USAmountType	Optional	Can contain up to 15 digits
1420	6h	Montana tax liability Corporation A	USAmountType	Optional	Can contain up to 15 digits
1430	6h	Montana tax liability Corporation B	USAmountType	Optional	Can contain up to 15 digits
1440	6i	Total Montana tax liability	USAmountType	Optional	Can contain up to 15 digits
1450	6j	Montana credits on a separate entity basis Corporation A	USAmountType	Optional	Can contain up to 15 digits
1460	6j	Montana credits on a separate entity basis Corporation B	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule

Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit (Form OSC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
Part I – Partners in a Partnership or Shareholder in a S-Corporation					
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Portion of OSC	USAmountType	Optional	Can contain up to 15 digits
Part II – Oilseed Crushing Facility Credit					
160		Date crushing oilseed began	DateType	Optional	Format YYYY-MM-DD
170	1	Is equipment located in Montana	BooleanType	Optional	Either TRUE or FALSE required
180	2	Manufacture products from oilseed during year	BooleanType	Optional	Either TRUE or FALSE required
Property Purchased that Qualifies for Credit (Limited to 3 properties)					
190	3	Date Purchased	DateType	Optional	Format YYYY-MM-DD
200	3	Description of Property	StringType	Optional	Maximum length is 60 characters
210	3	Cost of Property	USAmountType	Optional	Can contain up to 15 digits
220	4	Total of Lines 3a through 3c	USAmountType	Optional	Can contain up to 15 digits
230	5	Oilseed crushing facility credit	USAmountType	Optional	Can contain up to 15 digits
				Optional	Maximum value is 500000
Part III – Biodiesel/Biolubricant Production facility Credit					
240		Date started biodiesel/biolubricant production	DateType	Optional	Format YYYY-MM-DD
250	6	Cost of constructing facility in Montana	USAmountType	Optional	Can contain up to 15 digits
260	7	Cost of equipment to operate in Montana	USAmountType	Optional	Can contain up to 15 digits
270	8	Total costs	USAmountType	Optional	Can contain up to 15 digits
280	9	Biodiesel/Biolubricant Prod Facilities Credit	USAmountType	Optional	Can contain up to 15 digits
Part IV - Combined Oilseed Crushing and biodiesel/Biolubricant Facilities Credit					
290	10	Amount of credit being carried forward	USAmountType	Optional	Can contain up to 15 digits
300	11	Combined credit	USAmountType	Optional	Can contain up to 15 digits

Qualified Endowment Credit (Form QEC)

100		Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
Part I – Gift Information					
130	Line 1	Was receipt of contribution included	BooleanType	Optional	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Optional/Required	Rule
140	Line 1	If no, please explain	String50Type	Optional	Maximum length is 50 characters
150	Line 2	Date of qualified contribution	DateType	Optional	Format YYYY-MM-DD
160	Line 3	Tax exempt Montana organization	BooleanType	Optional	Either TRUE or FALSE required
170	Line 3	Trustee of the trust administering planned gift	BooleanType	Optional	Either TRUE or FALSE required
180	Line 3	Montana bank or trust holding qualified endowment	BooleanType	Optional	Either TRUE or FALSE required
190	Line 3	Organization name 1	BusinessNameLine1Type	Optional	Maximum length of 75 characters
200	Line 3	Organization name 2	BusinessNameLine2Type	Optional	Maximum length of 75 characters
210	Line 3	Organization Address line 1	StreetAddressType	Required	Maximum length is 35 characters
220	Line 3	Organization Address line 2	StreetAddressType	Optional	Maximum length is 35 characters
230	Line 3	Organization City	CityType	Required	Maximum length is 22 characters
240	Line 3	Organization State	StateType	Required	Enumerations list, Max length is 2 characters
250	Line 3	Organization Zip Code	ZIPCodeType	Required	Numeric
260	Line 4	Charitable remainder unitrust	BooleanType	Optional	Either TRUE or FALSE required
270	Line 4	Charitable remainder annuity trust	BooleanType	Optional	Either TRUE or FALSE required
280	Line 4	Pooled income fund trust	BooleanType	Optional	Either TRUE or FALSE required
290	Line 4	Charitable lead unitrust	BooleanType	Optional	Either TRUE or FALSE required
300	Line 4	Charitable lead annuity trust	BooleanType	Optional	Either TRUE or FALSE required
310	Line 4	Charitable life estate agreement	BooleanType	Optional	Either TRUE or FALSE required
320	Line 4	Paid-up life insurance policy	BooleanType	Optional	Either TRUE or FALSE required
330	Line 4	Charitable gift annuity	BooleanType	Optional	Either TRUE or FALSE required
340	Line 4	Deferred charitable gift annuity	BooleanType	Optional	Either TRUE or FALSE required
Part II – Credit Calculation					
350	Line 5	Business Name	String50Type	Optional	Maximum length is 50 characters
360	Line 5	FEIN	EINType	Optional	Nine digit FEIN
370	Line 5	Portion of planned gift	USAmountType	Optional	Can contain up to 15 digits
380	Line 5	Portion of outright gift	USAmountType	Optional	Can contain up to 15 digits
390	Line 6	Percentage of credit you can receive planned gift	RatioType	Optional	6 total digits, 5 fractional digits Enumeration list
400	Line 6	Percentage of credit you can receive outright gift	RatioType	Optional	6 total digits, 5 fractional digits Enumeration list
410	Line 7	Qualified endowment credit amount planned gift	USAmountType	Optional	Can contain up to 15 digits
420	Line 7	Qualified endowment credit amount outright gift	USAmountType	Optional	Can contain up to 15 digits

Recycle Credit/Deduction (Form RCYL)

100	Taxpayer name as it appears on tax return	String50Type	Optional	Maximum length is 50 characters
110	Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120	Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN

Ref #	Line #	Description	Type	Optional/Required	Rule
130		Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN
150		Pass-through credit entity percentage of owned	**USAmountType**	Optional	**Can contain up to 15 digits**
Part I – Qualifications					
160	1	Was equipment purchased this year	BooleanType	Required	Either TRUE or FALSE required
170	2	Was equipment located/operating in MT	BooleanType	Required	Either TRUE or FALSE required
180	3	Is equipment used to produce energy	BooleanType	Required	Either TRUE or FALSE required
190	4 A	Is equipment used to collect reclaimed material	BooleanType	Required	Either TRUE or FALSE required
200	4 B	Is equipment used to make finished products	BooleanType	Required	Either TRUE or FALSE required
210	4 C	Is equipment used to treat soils	BooleanType	Required	Either TRUE or FALSE required
Part II – For equipment used in Montana					
220	1	Description and use of equipment	String255Type	Optional	Maximum length is 255 characters
230	2	Equipments date of purpose	DateType	Optional	Format YYYY-MM-DD
240	3	Cost of equipment	USAmountType	Optional Optional	Can contain up to 15 digits Maximum value is 1000000
250	4	Computation of credit first $250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 62500
260	4	Computation of credit next $250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 37500
270	4	Computation of credit next $500,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 25000
280	4	Computation of credit Total Credit	USAmountType	Optional	Can contain up to 15 digits
Part III – For qualified specialized mobile equipment used in and out of Montana					
290	1	Description and use of equipment	String255Type	Optional	Maximum length is 255 characters
300	2	Equipment date of purpose	DateType	Optional	Format YYYY-MM-DD
310	3	Cost of equipment	USAmountType	Optional	Can contain up to 15 digits Maximum value is 1000000
320	4	Number of days used in Montana	IntergerType	Optional	Enter as a positive value
330	5	Total days used for the year	IntergerType	Optional	Enter as a positive value
340	6	Divide Line 4by amount on Line 5	RatioType		6 total digits, 5 fractional
350	7	Computation of credit first $250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 62500
360	7	Computation of credit next $250,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 37500
370	7	Computation of credit next $500,000	USAmountType	Optional	Can contain up to 15 digits Maximum value is 25000
380	7	Computation of credit Total Credit	USAmountType	Optional	Can contain up to 15 digits
390	8	Total credit available	USAmountType	Optional	Can contain up to 15 digits
Part IV – Deduction for purchase of recycled material					
400	1	Type of recycled material purchased	String255Type	Optional	Maximum length is 255 characters
410	2	Cost of recycled material	USAmountType	Optional	Can contain up to 15 digits
420	3	Additional deduction – Multiply cost by .10	USAmountType	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Type	Optional/Required	Rule

Schedule WE – Waters Edge Election (SCH WE)

Part I – Water's Edge Election					
100	1	Tax years for approved WE election	DateType	Optional	Format YYYY-MM-DD
Part II – Calculation of deemed dividends received from corporations incorporated outside of the United States					
110	1	Positive fed Line 39 income of 80/20 companies	USAmountType	Optional	Can contain up to 15 digits
120	2	Consolidated 1120 positive fed Line 30 income	USAmountType	Optional	Can contain up to 15 digits
130	3	Divide Line 1 by Line 2	RatioType	Optional	6 total digits, 5 fractional digits
140	4	Tax liability after credits from consolidated 1120	USAmountType	Optional	Can contain up to 15 digits
150	5	Federal tax liability of you 80/20 companies	USAmountType	Optional	Can contain up to 15 digits
160	6	Section 78 gross-up recvd by 80/20 companies	USAmountType	Optional	Can contain up to 15 digits
170	7	After-tax net income of 80/20 companies	USAmountType	Optional	Can contain up to 15 digits
180	8	Enter after-tax net income of all unconsolidated 80/20	USAmountType	Optional	Can contain up to 15 digits
200	9	Total after-tax net income	USAmountType	Optional	Can contain up to 15 digits
210	10	20% deemed dividend	USAmountType	Optional	Can contain up to 15 digits
Part III – List your 80/20 companies (Unbounded)					
220		Name	BusinessNameLine1Type	Required	Maximum length of 75 characters
230		Name	BusinessNameLine2Type	Optional	Maximum length of 75 characters
240		FEIN	EINType	Optional	Nine digit FEIN
250		Income/Loss	USAmountType	Optional	Can contain up to 15 digits
260		Dividends received	USAmountType	Optional	Can contain up to 15 digits
Part IV – List your Controlled Foreign Corporations (Unbounded)					
270		Name	BusinessNameLine1Type	Required	Maximum length of 75 characters
280		Name	BusinessNameLine2Type	Optional	Maximum length of 75 characters
290		Country of Incorporation/Organization	AllCountriesType	Optional	
300		Income/Loss	USAmountType	Optional	Can contain up to 15 digits

Temporary Emergency Lodging Credit (Form TELC)

100	Taxpayer name as it appears on tax return	String64Type	Optional	Maximum length is **64** characters
110	Taxpayer ID – SSN	SSNType	Optional	Nine digit SSN
120	Taxpayer ID – FEIN	EINType	Optional	Nine digit FEIN
130	Public accommodation license number	String10Type	Optional	Maximum length is 10 characters
140	Pass-through credit entity name	String50Type	Optional	Maximum length is 50 characters
150	Pass-through credit entity FEIN	EINType	Optional	Nine digit FEIN

Ref #	Line #	Description	Type	Optional/Required	Rule
160		Pass-through credit entity percentage of owned	RatioType	Optional	6 total digits, 5 fractional digits
Table for each Individual Referred for Lodging in Montana (Unbounded)					
170	1 A	Name or organization referring individuals	StringType	Optional	Maximum length is 35 characters
180	1 B	Dates of lodging	DateType	Optional	Format YYYY-MM-DD
190	1 C	Number of rooms provided	USAmountPosType	Optional	Maximum number of 15
200	1 D	Number of nights of lodging	IntegerType	Optional	Maximum length is 5 characters
210	1 F	Multiply Columns C, D and E	USAmountPosType	Optional	Can contain up to 15 positive digits
220	11	Amount of credit	USAmountType	Optional	Can contain up to 15 digits

Application and Affidavit for Certification and Approval of Mineral and Coal Exploration Incentive Credits (Form MINE-CERT)

100		Application year ending	YearType	Required	Must be a 4 digit year
110		Name of applicant	String50Type	Required	Maximum length is 50 characters
120		Address of applicant	StringType	Optional	Maximum length is 60 characters
130		Project name	String50Type	Optional	Maximum length is 50 characters
140		Project area	String50Type	Optional	Maximum length is 50 characters
Part I – Eligible Costs					
150		Total amount of exploration incentive costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
Part II – Property Information					
160		Location of deposit	String255Type	Optional	Maximum length is 255 characters
170		Claim names/serial numbers for the property	String255Type	Optional	Maximum length is 255 characters
180		Date mineral rights were acquired	String255Type	Optional	Maximum length is 255 characters
Part III – Prospect/Mineral Information					
190	1	Has mining ever occurred – Yes	BooleanType	Optional	Either TRUE or FALSE required
200	1	Has mining ever occurred – No	BooleanType	Optional	Either TRUE or FALSE required
210	1	Has mining ever occurred – Unknown	BooleanType	Optional	Either TRUE or FALSE required
220	1	Dates activities commenced	String255Type	Optional	Maximum length is 255 characters
230	2	Describe existing improvements	String255Type	Optional	Maximum length is 255 characters
240	3	Date previous mine was shut down	String255Type	Optional	Maximum length is 255 characters
250	4	Has Affidavit of Initial Prod been filed – Yes	BooleanType	Optional	Either TRUE or FALSE required
260	4	Has Affidavit of Initial Prod been filed – No	BooleanType	Optional	Either TRUE or FALSE required
270	4	Has Affidavit of Initial Prod been filed – Unknown	BooleanType	Optional	Either TRUE or FALSE required
280	5	Date of initial production	DateType	Optional	Format YYYY-MM-DD
290	6	Final date mineral rights were acquired	DateType	Optional	Format YYYY-MM-DD
300	6	Land is vacant/unappropriated state/fed land	BooleanType	Optional	Either TRUE or FALSE required
310	6	Land is claimed, leased or patented by applicant	BooleanType	Optional	Either TRUE or FALSE required
320	6	Land claimed, leased, patented or private	BooleanType	Optional	Either TRUE or FALSE required
330	7 A	All permits necessary to start construction	BooleanType	Optional	Either TRUE or FALSE required

Ref #	Line #	Description	Type	Optional/Required	Rule
List of all permits (Unbounded)					
340	7 B	Permit Number	String20Type	Optional	Maximum length is 20 characters
350	7 B	Issuing agency name	String50Type	Optional	Maximum length is 50 characters
360	7 B	Type of permit	String20Type	Optional	Maximum length is 20 characters
370	7 B	Date of permit	DateType	Optional	Format YYYY-MM-DD
380	7 B	Status of permit	String20Type	Optional	Maximum length is 20 characters
390	8	Description of minerals you are seeking	String50Type	Optional	Maximum length is 50 characters
Part IV – Breakdown of Exploration Costs Incurred to Bring the Mine into Production					
400	1	Personnel costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
410	2	Transportation costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
420	3	Fuel costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
430	4	Field costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
440	5	Communications costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
450	6	Geochemical and geophysical costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
460	7	Contractual costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
470	8	Misc/general business operating costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
480	9	Total exploration incentive credit costs	USAmountNNType	Optional	Can contain up to 15 non negative digits
Part V – Exploration Activity Data List (Unbounded)					
490		Summary of work completed during year	String255Type	Optional	Maximum length is 255 characters
Part VI – Personnel Information					
500	A	Number of employees	IntegerNNType	Optional	Must be a positive number
510	B	List the name of consultants (Limit of 5)	StringType	Optional	Maximum length is 60 characters
Part VII – Identification of Business Type					
520		Entity Type – PTR qualified in state	BooleanType	Optional	Either TRUE or FALSE required
530		Entity Type – Corp qualified in state	BooleanType	Optional	Either TRUE or FALSE required
540		Entity Type – LLC qualified in state	BooleanType	Optional	Either TRUE or FALSE required
550		Entity Type – Sole Proprietorship	BooleanType	Optional	Either TRUE or FALSE required
560		Entity Type – Other	BooleanType	Optional	Either TRUE or FALSE required
570		Explanation of other	StringType	Optional	Maximum length is 60 characters
Part VIII – Applicant Signature					
580		Applicants name	StringType	Optional	Maximum length is 60 characters
590		Applicants signature	String50Type	Optional	Maximum length is 50 characters
600		Subscribed and sworn date	DateType	Optional	Format YYYY-MM-DD
610		Signature of Notary	String50Type	Optional	Maximum length is 50 characters
620		Commission expires date	DateType	Optional	Format YYYY-MM-DD