

Schedule K-Combined for Montana Form CLT-4 Apportionment Factors for Combined Filers

An acceptable template of the Schedule K-Combined, in Excel format, is available on our website at revenue.mt.gov

	A		B		C
	Everywhere Activity*	Montana Separate Entity Activity		Grand Total of Montana Columns*	Factor
		Corporation Name FEIN	Corporation Name FEIN		
1. Property Factor (Enter average values for real and tangible personal property)					
(1a) Land				0	
(1b) Buildings				0	
(1c) Machinery				0	
(1d) Equipment				0	
(1e) Furniture and fixtures				0	
(1f) Leases and leased property				0	
(1g) Inventories				0	
(1h) Depletable assets				0	
(1i) Supplies and other				0	
(1j) Property of foreign subsidiaries included in combined unitary group				0	
(1k) Property of unconsolidated subsidiaries included in combined unitary group				0	
(1l) Property of pass-through entities included in combined unitary group				0	
(1m) Multiply amount of rents by 8 and enter result				0	
(1n) Total Montana average property (Add lines (1a) through (1m) above)		0	0	0	
(1o) Total Everywhere average property (Enter in each column the total of lines (1a) thru (1m) in the Everywhere column.)	0	0	0		
(1p) Separate entity Property Factor (Divide line (1n) by line (1o) and multiply the result by 100.)		0	0		
(1q) Total Property Factor (Add columns on line (1p).)					0.0000%
2. Payroll Factor					
(2a) Compensation of officers				0	
(2b) Salaries and wages				0	
Payroll included in:				0	
(2c) Costs of goods sold				0	
(2d) Other deductions				0	
(2e) Payroll of foreign subsidiaries included in combined unitary group				0	
(2f) Payroll of unconsolidated subsidiaries included in combined unitary group				0	
(2g) Payroll of pass-through entities included in combined unitary group				0	
(2h) Total Montana payroll (Add lines (2a) through (2g) above.)		0	0	0	
(2i) Total Everywhere payroll (Enter in each column the total of lines (2a) through (2g) in the Everywhere column.)	0	0	0		
(2j) Separate entity Payroll Factor (Divide line (2h) by line (2i) and multiply the result by 100.)		0	0		
(2k) Total Payroll Factor (Add columns on line (2j).)					0.0000%
3. Sales Factor					
(3a) Gross sales, less returns and allowances					
(3b) Sales delivered or shipped to Montana purchasers:					
(1) Shipped from outside Montana				0	
(2) Shipped from within Montana				0	
(3c) Sales shipped from Montana to:					
(1) United States government				0	
(2) Purchasers in a state where the taxpayer is not taxable				0	
(3d) Sales other than sales of tangible personal property (i.e. service income)				0	
(3e) Net gains reported on federal Schedule D and federal Form 4797				0	
(3f) Other gross receipts (rents, royalties, interest, etc)				0	
(3g) Sales (receipts) of foreign subsidiaries included in combined unitary group				0	
(3h) Sales (receipts) of unconsolidated subsidiaries included in combined unitary group				0	
(3i) Sales (receipts) of pass-through entities included in combined unitary group				0	
(3j) Less: All intercompany transactions				0	
(3k) Total Montana sales (Add lines (3a) through (3j).)		0	0	0	
(3l) Total Everywhere sales (Enter in each column the total of lines (3a) through (3j) in the Everywhere column.)	0	0	0		
(3m) Separate entity Sales Factor (Divide line (3k) by line (3l) and multiply the result by 100.)		0	0		
(3n) Total Sales Factor (Add columns on line (3m).)					0.0000%
4. Sum of the Factors (Add lines (1p), (2j), and (3m) for each corporation.)		0.0000%	0.0000%		
5. Apportionment Factor					
(5a) Separate entity Apportionment Factor (Divide line 4 by the number of factors that can be included in the calculation. See instructions on page 7.)		0.0000%	0.0000%		
(5b) Total Apportionment Factor (Add columns on line (5a). Enter here and in line 5, page 3, of the CLT-4.)					0.0000%
6. Montana Taxable Income					
(6a) Montana adjusted taxable income. (Enter the amount from CLT-4, page 3, line 4.)					
(6b) Income apportioned to Montana (In each column, multiply line (5a) by line (6a).)	0	0			
(6c) Income directly allocated to Montana					
(6d) Montana taxable income before net operating loss (In each column, add lines (6b) and (6c).)	0	0			
(6e) Montana net operating loss (NOL) carryover on a separate entity basis					
Total NOL carryover (Add columns on line (6e). Enter this amount on line 8, page 3 of the CLT-4.)					0
(6f) Montana taxable income (Subtract line (6e) from line (6d) and enter result.)	0	0			
(6g) Total Montana Taxable Income					0
(Add all columns on line (6f) and enter result. This should equal line 9, page 3 of the CLT-4.)					
(6h) Montana tax liability (Multiply (6f) by 6.75% or 7% if you have a valid water's edge election.)	0	0			
(6i) Total Montana tax liability (Add all columns on line (6h) and enter the result. This should equal line 10, page 3 of the CLT-4.)					0

*Please include the totals for Everywhere and Montana Activity on Schedule K.