

2009 Montana Partnership Information and Composite Tax Return

Attach a copy of federal Form 1065 and Schedule(s) K-1

For calendar year 2009 or tax year beginning (MM-DD) ___ - ___ - **09** and ending (MM-DD-YY) ___ - ___ - ___

Name		FEIN: _____	
Mailing Address		If new address, check here. <input type="checkbox"/>	
		Federal Business Code: _____	
City	State	Zip + 4	<input type="checkbox"/> Late Registered in Montana: _____
<input type="checkbox"/> I do not need the Montana Partnership Information Return and Instructions sent to me next year.			
<input type="checkbox"/> I am requesting a refund with this tax return.			

- | | |
|--|--|
| <input type="checkbox"/> Check if this is an initial return
<input type="checkbox"/> Check if this is a final return
Reason for final return:
<input type="checkbox"/> a. Withdrawn
<input type="checkbox"/> b. Dissolved
<input type="checkbox"/> c. Merged
<input type="checkbox"/> d. Reorganized | <input type="checkbox"/> Check if this is an amended return
If you check the box above, check below all the reasons for amending your return:
<input type="checkbox"/> a. Federal Revenue Agent Report (a complete copy of this report is required)
<input type="checkbox"/> b. Apportionment factor changes (attach a statement explaining adjustments)
<input type="checkbox"/> c. Amended federal return
<input type="checkbox"/> d. Amended composite return
<input type="checkbox"/> e. Other (attach a statement explaining all adjustments in detail) |
|--|--|

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

1. Ordinary business income (loss)	1.	
2. Net rental real estate income (loss) (attach federal Form 8825)	2.	
3. a. Other gross rental income (loss).....	3a.	
b. Expenses from other rental activities (attach schedule)	3b.	
c. Subtract line 3b from line 3a. This is your other net rental income or loss.	3c.	
4. Guaranteed payments	4.	
5. Interest income	5.	
6. Ordinary dividends.....	6.	
7. Royalties.....	7.	
8. Net short-term capital gain (loss) (attach federal Schedule D, Form 1065)	8.	
9. Net long-term capital gain (loss) (attach federal Schedule D, Form 1065).....	9.	
10. Net section 1231 gain (loss) (attach federal Form 4797)	10.	
11. Other income (loss) (attach detailed schedule).....	11.	
12. Add lines 1 through 11 and enter result. This is your total share of income or loss.	12.	

Partners' Shares of Deduction (Form 1065, Schedule K)

13. Section 179 deduction (attach federal Form 4562)	13.	
14. a. Contributions.....	14a.	
b. Investment interest expense.....	14b.	
c. Section 59(e)(2) expenditures. (attach detailed schedule).....	14c.	
d. Other deductions (attach detailed schedule)	14d.	
15. Add lines 13 through 14d and enter result. This is your total share of deductions.	15.	

Partners' Distributive Shares of Montana Additions and Deductions to Income

16. a. Interest and dividends not taxable under the Internal Revenue Code (see instructions)	16a.	
b. Taxes based on income or profits	16b.	
c. Other additions (attach detailed breakdown).....	16c.	
Add lines 16a, 16b, and 16c; enter result. This is your total Montana additions to income.	16.	
17. a. Interest on U.S. government obligations (attach schedule).....	17a.	
b. Deduction for purchasing recycled material (attach Form RCYL)	17b.	
c. Other deductions (attach detailed breakdown).....	17c.	
Add lines 17a, 17b, and 17c; enter result. This is your total Montana deductions to income.	17.	
18. Subtract line 15 from line 12. Add the result to line 16, then subtract line 17 from that result. This is your net taxable income (loss).	18.	

Partners' Distributive Shares of Multistate Apportionment and Allocation

19. Income apportioned to Montana. Multiply line 18 X _____ % from Schedule I, line 5; enter the result	19.	
20. Income allocated to Montana. Enter the income or loss allocated directly to Montana (see instructions)	20.	
21. Add lines 19 and 20; enter result. This is the total Montana source income for multistate taxpayers.	21.	

Entity name _____ Tax period ending _____ FEIN _____

Calculation of Amount Owed or Refund

Partnership Composite Return Tax

22. Enter your Montana total composite tax from Schedule III, column F22.

Partner Backup Withholding

23. Enter the amount of total partner withholding from Schedule III, column G23.

Partnership Montana Mineral Royalty Tax Withheld

24. a. Total Montana mineral royalty tax withheld as reported on federal Form(s) 1099... 24a.

b. Mineral royalty tax withheld attributable to Montana residents 24b.

c. Mineral royalty tax withheld attributable to nonresidents not reporting on
Schedule IV 24c.

d. Add lines 24b and 24c. This is the total mineral royalty tax withheld reported by
partners on their income tax returns 24d.

e. Subtract line 24d from 24a. This is the mineral royalty tax withheld attributable to nonresidents reporting on
Schedule IV 24e.

Return Payments

25. a. 2008 overpayment applied to 2009 25a.

b. 2009 estimated payments 25b.

c. 2009 extension payment 25c.

d. Montana income tax withheld. Attach Form PT-WH 25d.

e. For amended returns only—payments made with original return (see instructions) 25e.

f. For amended returns only—previously issued refunds (see instructions) 25f.

g. Add lines 25a through 25e; then subtract line 25f and enter the result here. **This is your total return
payments.** 25g.

26. Add lines 22 and 23, then subtract lines 24e and 25g. **This is your amount due or (overpaid).** 26.

Penalties and Interest (see instructions)

27. a. Partnership information return late filing penalty 27a.

b. Interest on underpayment of estimated composite tax 27b.

c. Composite income tax return late filing penalty 27c.

d. Late payment penalty 27d.

e. Interest 27e.

f. Add lines 27a through 27e. **This is your total penalties and interest.** 27f.

Amount Owed or Refund

28. Add lines 26 and 27f; enter the result here 28.

29. If line 28 results in an amount due, enter it here. **This is the amount you owe.** 29.

30. If line 28 results in an overpayment, enter it here. **This is your overpayment.** 30.

31. Enter the amount from line 30 you want applied to your 2010 composite estimated tax .. 31.

32. Subtract line 31 from line 30 and enter the amount here. **This is your refund.** 32.

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 8.	1. RTN# <input type="text"/>	2. ACCT# <input type="text"/>
	3. If using direct deposit, you are required to mark one box. <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	4. Is this refund going to an account that is located outside of the United States or its territories? <input type="checkbox"/> Yes <input type="checkbox"/> No	

	Name, address and telephone number of paid preparer	<input type="checkbox"/> Check this box and attach a copy of your federal Form 7004 to receive your Montana extension.
	SSN, FEIN or PTIN:	

May the DOR discuss this tax return with your tax preparer? Yes No

This tax return has to be signed by a general partner or limited liability company member.

Declaration

I, the undersigned general partner or limited liability company member of the partnership for which this tax return is made, hereby declare that this tax return, including all accompanying schedules and statements, is to the best of my knowledge and belief a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana statutes and regulations.

Signature of general partner or LLC member manager X	Date	Printed name and title	Telephone number
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Schedule I - Form PR-1, page 3

Entity name _____ Tax period ending _____ FEIN _____

Apportionment Factors for Multistate Partnerships

Enter amounts in columns A and B. Enter percentages in column C.

	A. Everywhere	B. Montana	C. Factor
1. Property Factor: Use average value for real and tangible personal property			
1a. Land			
1b. Buildings.....			
1c. Machinery.....			
1d. Equipment.....			
1e. Furniture and fixtures			
1f. Leases and leased property			
1g. Inventories.....			
1h. Depletable assets.....			
1i. Supplies and other			
1j. Property of foreign subsidiaries included in combined unitary group..			
1k. Property of unconsolidated subsidiaries included in combined unitary group			
1l. Property of pass-through entities included in combined unitary group			
1m. Multiply amount of rents by 8 and enter result			
Total Property Value add lines 1a through 1m			
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your property factor.			1. %
2. Payroll Factor:			
2a. Compensation of officers.....			
2b. Salaries and wages			
Payroll included in:			
2c. Costs of goods sold.....			
2d. Other expenses and deductions.....			
2e. Payroll of foreign subsidiaries included in combined unitary group....			
2f. Payroll of unconsolidated subsidiaries included in combined unitary group			
2g. Payroll of pass-through entities included in combined unitary group .			
Total Payroll Value add lines 2a through 2g			
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your payroll factor.			2. %
3. Sales (Gross Receipts) Factor:			
3a. Gross sales, less returns and allowances			
3b. Sales delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana			3b.(1)
(2) Shipped from within Montana			3b.(2)
3c. Sales shipped from Montana to:			
(1) United States government			3c.(1)
(2) Purchasers in a state where the taxpayer is not taxable			3c.(2)
3d. Sales other than sales of tangible personal property (i.e. service income).....			3d.
3e. Net gains reported on federal Schedule D and federal Form 4797			3e.
3f. Other gross receipts (rents, royalties, interest, etc).....			3f.
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group			3g.
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group			3h.
3i. Sales (receipts) of pass-through entities included in combined unitary group			3i.
3j. Less: All intercompany transactions			3j.
Total Sales Value add lines 3a through 3j			
Take the total in column B and divide it by the total in column A. Multiply the result by 100. This is your sales factor.			3. %
4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.			4. %
5. Divide the total percentage on line 4, column C, by the number of factors that can be included in the calculation. If there is a value in column A for a factor category (Property, Payroll, or Sales) you should include this factor as part of the calculation (see instructions). Enter the results here and also insert in line 19, page 1 of Form PR-1. This is your apportionment factor.			5. %

Schedule II - Form PR-1, page 4

Entity name _____ Tax period ending _____ FEIN _____

Montana Partnership Tax Credits	
Type of Credit	Amount of Credit
1. Montana Dependent Care Assistance Creditattach Form DCAC	
2. Montana College Contribution Creditattach Form CC	
3. Health Insurance for Uninsured Montanans Creditattach Form HI	
4. Montana Recycle Creditattach Form RCYL	
5. Alternative Energy Production Creditattach Form AEPC	
6. Contractor's Gross Receipts Tax Credit attach supporting schedule	
7. Alternative Fuel Creditattach Form AFRCR	
8. Infrastructure Users Fee Creditattach Form IUFC	
9. Qualified Endowment Credit..... attach Form QEC	
10. Historical Buildings Preservation Credit attach federal Form 3468	
11. Increase Research and Development Activities Credit.....attach Form RSCH	
12. Mineral Exploration Incentive Credit..... attach Forms MINE-CERT and MINE-CRED	
13. Empowerment Zone Credit	
14. Film Production Creditattach Form FPC	
15. Biodiesel Blending and Storage Credit..... attach Form BBSC	
16. Oilseed Crushing and Biodiesel/Biolubricant Production Credit..... attach Form OSC	
17. Insure Montana Small Business Health Insurance Credit. Business FEIN: _____	
18. Temporary Emergency Lodging Credit.attach Form TELC	
Type of Credit Recapture	Amount of Credit Recapture
19. Qualified Endowment Credit Recapture	
20. Historical Buildings Preservation Credit Recapture	
21. Film Production Credit Recapture	
22. Biodiesel Blending and Storage Credit Recapture	
23. Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture	

Any credit or credit recapture from a partnership has to be attributable to its partners using the same proportion that is used when it reported that partner's income or loss for Montana income tax purposes. Please attach a detailed breakdown that shows each partner's share of the credit or credit recapture.

In order to receive these credits, all partners will have to attach their applicable credit forms to their individual income or corporation license tax returns.

Schedule III - Form PR-1, page 5

Entity name _____ Tax period ending _____ FEIN _____

Montana Partnership Information
Summary Schedule of Income and Supplemental Information

Section A: Resident Partners

A	B	C	D
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)
1.	SSN		
	FEIN		
2.	SSN		
	FEIN		
3.	SSN		
	FEIN		
4.	SSN		
	FEIN		
Section A Totals			

Partner Withholding: yes no

Composite Income Tax: yes no

Number of Resident Partners

Number of Nonresident Partners

Total Number of Partners

For each nonresident partner, complete ONLY one of these three columns: F, G or H. Please refer to the instructions for Schedule III

Section B: Nonresident Individual Partners or Second Tier Pass-Through Entity Partners

A	B	C	D	E	F	G	H
Name Street Address or P O Box City State Zip Code	Identification Number SSN/FEIN	Ownership %	Montana Source Income (see instructions)	Federal Income from Entity (from federal Schedule K-1)	Composite Income Tax (from Schedule IV, column J)	Partner Withholding (see instructions)	Consent Agreement (year)
1.	SSN						
	FEIN						
2.	SSN						
	FEIN						
3.	SSN						
	FEIN						
Section B Totals							
Total of Sections A and B, column C only							

Transfer the total from Column F to Form PR-1, page 2, line 22.

Transfer the total from Column G to Form PR-1, page 2, line 23.

Use additional sheets if necessary or you may use a document formatted similarly to Schedule III as a substitute.

Schedule IV - Form PR-1, page 6

Entity name _____ Tax period ending _____ FEIN _____

Montana Partnership Composite Income Tax Schedule

Eligible Participating Partners: An eligible participant is a partner who is a nonresident individual, a foreign C corporation, or a pass-through entity whose only Montana source income for the tax year is from this entity and from other pass-through entities who have elected to file a composite return and pay a composite tax on behalf of the eligible participating partner. The entity must retain an executed power of attorney signed by the eligible participating partner, authorizing the partnership to file a composite return and act on the partner's behalf.

Enter the number of participating partners. _____	Enter below in columns A through J the required information and amounts for each eligible participating partner.								
A	B	C	D	E	F	G	H	I	J
Name	Social Security Number or Federal Employer Identification Number	Federal income from entity	Standard deduction	Exemption \$2,110	Calculate Montana taxable income. Subtract column D from column C then subtract column E from the result.	Enter the appropriate tax from the tax table below.	Montana source income	Ratio. Divide column H by column C and enter result.	Montana composite income tax. Multiply column G times column I and enter result.
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
Column J Total									

Transfer the amounts from column J to PR-1, Schedule III, Section B, column F.

Use additional sheets if necessary or you may use a document formatted similarly to Schedule IV as a substitute.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,600	1% (0.010)	\$0	
\$2,600	\$4,500	2% (0.020)	\$26	
\$4,500	\$6,900	3% (0.030)	\$71	
\$6,900	\$9,300	4% (0.040)	\$140	

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$9,300	\$12,000	5% (0.050)	\$233	
\$12,000	\$15,400	6% (0.060)	\$353	
More Than \$15,400		6.9% (0.069)	\$492	

Reporting of Special Transactions

Complete Schedule VI only if your partnership filed any of the federal income tax forms described below. Check the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you will need to attach a complete copy of your federal tax return Form 1065.

- 1. I filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.** Yes

Form 8918 is required to be filed by material advisors to any reportable transactions.

- 2. I filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service.** Yes

NOTE: Check the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.

Form 8824 is used to report each exchange of business or investment property for property of a like-kind.

- 3 I filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the Internal Revenue Service.** Yes

Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships), or Section 6046A (reporting of acquisitions, dispositions and changes in foreign partnership interest).

- 4. I filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.** Yes

Form 8886 is used to disclose information for each reportable transaction in which you participated.

Complete this section if you made a disbursement to a related party

- 5. During this tax year I have made payments to related parties (excluding salary compensation) that exceed \$100,000 per recipient.** Yes

If your answer is "Yes" to this question, please provide the name and federal employer identification number of each related party below and the amount that you paid to each related party:

Name	FEIN	Amount of Payment
_____	_____	_____
_____	_____	_____
_____	_____	_____