

## 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	Date Registered in Montana: _____
<input type="checkbox"/> I <b>do not</b> need the Montana Partnership Information Return and Instructions sent to me next year. <input type="checkbox"/> I am <b>requesting a refund</b> with this tax return.			

- |  |  |
|--|--|
| <input type="checkbox"/> Check if this is an initial return<br><input type="checkbox"/> Check if this is a final return<br>Reason for final return:<br><input type="checkbox"/> a. Withdrawn<br><input type="checkbox"/> b. Dissolved<br><input type="checkbox"/> c. Merged<br><input type="checkbox"/> d. Reorganized | <input type="checkbox"/> Check if this is an amended return<br>If you check the box above, check below all the reasons for amending your return:<br><input type="checkbox"/> a. Federal Revenue Agent Report (a complete copy of this report is required)<br><input type="checkbox"/> b. Apportionment factor changes (attach a statement explaining adjustments)<br><input type="checkbox"/> c. Amended federal return<br><input type="checkbox"/> d. Amended composite return<br><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. <b>This is your other net rental income or loss.</b> .....	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. <b>This is your total share of income or loss.</b> .....	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. <b>This is your total share of deductions.</b> .....	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. <b>This is your total Montana additions to income.</b> .....	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. <b>This is your total Montana deductions to income.</b> .....	17.	
18. Subtract line 15 from line 12. Add the result to line 16, then subtract line 17 from that result. <b>This is your net taxable income (loss).</b> .....	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. <b>This is the total Montana source income for multistate taxpayers.</b> .....	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 F .....22.

**Partner Backup Withholding**

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

**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	Date	Printed name and title	Telephone number
X			

**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
<b>1. Property Factor:</b> 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 .....			
<b>Total Property Value</b> 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. <b>This is your property factor.</b> .....			1. %
<b>2. Payroll Factor:</b>			
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 .			
<b>Total Payroll Value</b> 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. <b>This is your payroll factor.</b> .....			2. %
<b>3. Sales (Gross Receipts) Factor:</b>			
3a. Gross sales, less returns and allowances .....			
3b. Sales delivered or shipped to Montana purchasers:			
(1) Shipped from outside Montana .....			
(2) Shipped from within Montana .....			
3c. Sales shipped from Montana to:			
(1) United States government .....			
(2) Purchasers in a state where the taxpayer is not taxable .....			
3d. Sales other than sales of tangible personal property (i.e. service income) .....			
3e. Net gains reported on federal Schedule D and federal Form 4797 .....			
3f. Other gross receipts (rents, royalties, interest, etc).....			
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group .....			
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group .....			
3i. Sales (receipts) of pass-through entities included in combined unitary group .....			
3j. Less: All intercompany transactions .....			
<b>Total Sales Value</b> 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. <b>This is your sales factor.</b> .....			3. %
<b>4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.</b> .....			4. %
<b>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.</b> .....			5. %

**Schedule II - Form PR-1, page 4**

Entity name \_\_\_\_\_ Tax period ending \_\_\_\_\_ FEIN \_\_\_\_\_

<b>Montana Partnership Tax Credits</b>	
<b>Type of Credit</b>	<b>Amount of Credit</b>
1. Montana Dependent Care Assistance Credit ..... attach Form DCAC	
2. Montana College Contribution Credit ..... attach Form CC	
3. Health Insurance for Uninsured Montanans Credit ..... attach Form HI	
4. Montana Recycle Credit ..... attach Form RCYL	
5. Alternative Energy Production Credit ..... attach Form AEPC	
6. Contractor's Gross Receipts Tax Credit ..... attach supporting schedule	
7. Alternative Fuel Credit ..... attach Form AFRCR	
8. Infrastructure Users Fee Credit ..... attach 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 Credit ..... attach 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	
<b>Type of Credit Recapture</b>	<b>Amount of Credit Recapture</b>
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

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

A		B	C	E	F	G	H
Name Street Address or P O Box City   State   Zip Code	Identification Number SSN/FEIN	Ownership %	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.

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	

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

**Schedule VI - Form PR-1, page 7**

Entity name \_\_\_\_\_ Tax period ending \_\_\_\_\_ FEIN \_\_\_\_\_

**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
_____	_____	_____
_____	_____	_____
_____	_____	_____