|  | A. Everywhere | B. Montana | C. Factor |
| :---: | :---: | :---: | :---: |
| 1. Property Factor: $\begin{aligned} & \text { Use average value for real and } \\ & \text { tangible personal property }\end{aligned}$ | A. Everywnere |  | (B divided by $\mathrm{A}=\mathrm{C}$ ) |
| Land............................................ |  |  |  |
|  |  |  |  |
| Equipment. |  |  |  |
| Furniture and fixtures...................... |  |  |  |
| Leased property................................ |  |  |  |
| Inventories.................................... |  |  |  |
| Supplies and other.......... |  |  |  |
| Property of foreign subsidiaries included in combined unitary group.. |  |  |  |
| Property of unconsolidated subsidiaries included in combined unitary group. |  |  |  |
| Property of pass-through entities included in combined unitary group. |  |  |  |
| Rents X 8.............................................. |  |  |  |
| Total Property................................ <br> 2. Payroll Factor: |  |  |  |
|  |  |  |  |  |
| Compensation of officers <br> Salaries and wages |  |  |  |
| Payroll included in: |  |  |  |
| Costs of goods sold..Repairs.............. |  |  |  |
|  |  |  |  |  |
| Other deductions.. |  |  |  |
| Payroll of foreign subsidiaries included in combined unitary group. |  |  |  |
| Payroll of unconsolidated subsidiaries included in combined unitary group.... |  |  |  |
| Payroll of pass-through entities included in |  |  |  |
| Combined unitary group....................................... |  |  | \% |
| 3. Sales (Gross Receipts) Factor: |  |  |  |
| Gross sales, less returns and allowances....... |  |  |  |
| a. Sales delivered or shipped to Montana purchasers: |  |  |  |
| > Shipped from outside Montana.............. |  |  |  |
| > Shipped from within Montana............... |  |  |  |
| b. Sales shipped from Montana to: |  |  |  |
| > The United States Government. |  |  |  |
| > Purchasers in a state where the taxpayer is not taxable |  |  |  |
| Less: Intercompany Sales.................... |  |  |  |
|  |  |  |  |
| d. Net gains reported on federal Schedule D and federal Form 4797 |  |  |  |
|  |  |  |  |  |
| e. Other gross receipts (rents, royalties, interest, etc.) |  |  |  |
| Sales (receipts) of foreign subsidiaries included in combined unitary group...... |  |  |  |
|  |  |  |  |  |
| Sales (receipts) of unconsolidated subsidiariesincluded in combined unitary group..... |  |  |  |
|  |  |  |  |  |
| Sales (receipts) of pass-through entities included in combined unitary group...... |  |  |  |
|  |  |  |  |  |
|  |  |  |  |
| 4. Sum of Factors (add lines 1, 2 and 3)............................................................... |  |  |  |
| 5. Apportionment Factor Divide line 4 by the number of factors; i.e. the number <br> (1,2 or 3) of factors reporting greater than zero for everywhere property, payroll or sales. |  |  |  |
| Enter here and on PR-1, page 1, line 19........................................................................... $\quad$ \% |  |  |  |


| Type of Credit |  | Amount of Credit |  |
| :--- | :--- | :--- | :---: |
| 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 AFCR |  |  |
| 8. | Infrastructure Users Fee Credit |  |  |
| 9. | Qualified Endowment Credit.....................................attach Form QEC |  |  |
| 10. | Historical Buildings Preservation Credit ..........attach Federal Form 3468 |  |  |
| 11. | Increase ResearchandDevelopment Activities Credit.......attachForm RSCH |  |  |
| 12. | Mineral Exploration Incentive Credit...................attach Form MINE-CERT |  |  |
| 13. | Affordable Housing Revolving Loan Account Contributions Credit |  |  |
| 14. | Developmental Disability Account Contribution Credit |  |  |
| 15. | Empowerment Zone Credit |  |  |
| Total Credits |  |  |  |

A credit allowed to a partnership must be attributable to its partners using the same proportion used to report the partnership's income or loss for Montana income tax purposes. Provide a detailed breakdown of how the credit is proportioned to each partner.

To receive these credits, the partner must attach the applicable credit form to the individual income or corporation license tax return.

