



# 2004 Corporation License Tax Return

MONTANA  
Form CLT-4  
Rev. 9-04

For calendar year 2004 or tax year beginning \_\_\_\_\_, 2004; ending \_\_\_\_\_, 20

- Check if applicable:
- Initial Return
  - Final Return
  - Amended Return

Corporation Name		
Address <span style="float: right;"><input type="checkbox"/></span>		
If new address check here		
City	State	Zip + 4

FEIN \_\_\_\_\_  
 Federal Business Code \_\_\_\_\_  
 Incorporated in State of \_\_\_\_\_  
 Date \_\_\_\_\_  
 Date Qualified in Montana \_\_\_\_\_

Check box if you do not need the Montana corporation license tax return and instructions sent to you next year

### Copy of signed Federal Form 1120 as filed with the Internal Revenue Service must be attached

#### Part I - Filing Method - Check applicable filing method - see instructions

- a. Separate Company Apportionment.....  a.
- b. Separate Accounting.....  b.
- c. Worldwide Combination.....  c.
- d. Domestic Combination.....  d.
- e. Limited Combination.....  e.
- f. Water's Edge (must have a valid election and Schedule WE must be attached).....  f.
- g. Exempt from tax under provisions of Public Law 86-272 (Schedule K must still be completed).....  g.

#### Part II - Amended Return Only - Check all that apply

- a. Federal Revenue Agent Report, a complete copy of this report is required.....  a.
- b. NOL carryback/carryforward; year of loss.....  b.
- c. Apportionment factor changes (attach a statement explaining all adjustments in detail).....  c.
- d. Amended federal return (Form 1120X); a complete copy of this return is required.....  d.
- e. Application and/or change in tax credit; type of credit being claimed.....  e.
- f. Other - Attach a statement explaining all adjustments in detail.....  f.

#### Part III - General Questions - All questions must be answered

- a. Describe in detail, the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page)  
\_\_\_\_\_
- b. Is this the corporation's first Montana return?..... Yes  No   
If successor to previously existing business, enter name and FEIN of previous business: \_\_\_\_\_
- c. Is this the corporation's final Montana return?..... Yes  No   
If so, indicate whether:  
 Withdrawal  Merged (please attach detailed statement)  
 Dissolved (please attach detailed statement)  Reorganized (please attach detailed statement)  
 Date of withdrawal, dissolution, merger, or reorganization \_\_\_\_\_
- d. Has the Internal Revenue Service issued an official notice of change or correction to any tax periods that have not been filed with the Montana Department of Revenue? If "yes", indicate the most recent taxable year for which an official notice has been issued by the Internal Revenue Service..... Yes  No
- e. Are any statute of limitation waivers currently in force which have been executed with the Internal Revenue Service?..... Yes  No   
If "yes", which taxable years are covered and what are the expiration dates of the waivers? \_\_\_\_\_
- f. Has an amended federal return been filed for any of the last five (5) taxable periods? If "yes", which taxable year(s) were amended? \_\_\_\_\_ If "yes", for which years have amended Montana returns been filed..... Yes  No
- g. Was this corporation included as a member of a consolidated group for Internal Revenue Service filing purposes?..... Yes  No   
If "yes", you must attach pages 1 through 4 of the signed consolidated U.S. Corporation Income Tax Return (Form 1120) as filed with the Internal Revenue Service and a schedule of gross income and deductions, by company, supporting the consolidated taxable income.  
What is the ultimate U.S. parent's FEIN? \_\_\_\_\_  
What is the ultimate U.S. parent's name? \_\_\_\_\_
- h. Did an individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of this corporation?..... Yes  No
- i. If the answer to question (h) is "yes", did the same individual, partnership, corporation, estate or trust at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another (brother-sister) corporation?..... Yes  No
- j. Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a domestic corporation that is not included in the consolidated group referenced in (g) above?..... Yes  No
- k. Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of the outstanding voting stock of a controlled foreign corporation?..... Yes  No

If you answered "yes" to any of the above questions (g-k), you must complete Schedule M.

**Computation of Montana Net Taxable Income and Total Tax Due**

FEIN \_\_\_\_\_

1. Taxable income per federal return (line 28) (copy of signed Federal Form 1120 must be attached).....		1.
2. Add: a. Montana corporation license tax (attach breakdown of Federal Form 1120 line 17).....	2a	
b. Other state, local, foreign, and franchise taxes based on income.....	2b	
c. Federal tax exempt interest.....	2c	
d. Contributions used to compute qualified endowment credit.....	2d	
e. Income/loss of foreign subsidiaries for "worldwide" combined filers.....	2e	
f. Income/loss of unitary corporations not included in federal consolidated return.....	2f	
g. Extraterritorial income exclusion.....	2g	
h. Deemed dividends (Water's Edge filers only) Must attach Schedule WE.....	2h	
i. Federal capital loss carryover utilized on federal return.....	2i	
j. Other additions (a detailed breakdown must be attached).....	2j	
<b>Total additions</b> .....		2.
3. Subtract: a. IRC Section 243 dividend received deduction.....	3a	
b. Nonbusiness income (a detailed breakdown must be attached).....	3b	
c. Montana recycling deduction (attach Form RCYL).....	3c	
d. Income/loss of nonunitary corporations included in federal consolidated return.....	3d	
e. Capital loss incurred in current year (attach federal Schedule D).....	3e	
f. Other reductions (a detailed breakdown must be attached).....	3f	
<b>Total reductions</b> .....		3.
4. Adjusted taxable income (line 1 + line 2 - line 3).....		4.
5. Income apportioned to Montana (line 4X _____ % from Schedule K, line 5).....		5.
6. Income allocated directly to Montana (multistate taxpayers only; a detailed breakdown must be attached).....		6.
7. Montana taxable income before net operating loss (line 5 + line 6 or enter amount reported on line 4).....		7.
If line 7 is a loss, do you wish to forego the net operating loss carryback provision? <input type="checkbox"/> Yes <input type="checkbox"/> No		
*If a loss is reported on line 7 and neither box is checked, the loss must first be carried back.		
8. Montana net operating loss carryback/carryforward (a detailed schedule must be attached).....		8.
9. Montana taxable income (line 7 - line 8).....		9.
10. Montana tax liability (line 9 X 6.75%; line 9 X 7% for those corporations electing a water's edge filing).....		10.
Not to be less than the <u>minimum</u> tax liability of \$50; <input type="checkbox"/> Alternative Tax		
minimum tax applies to each corporation with Montana activity		
11. Subtract: a. 2003 overpayment.....	11a	
b. Tentative payment.....	11b	
c. Quarterly estimated tax payments.....	11c	
<b>Total payments</b> .....		11.
12. Subtract: Credits (from Schedule C).....		12.
13. Amended Return Only:		
a. Add: Previously issued refunds.....	13a	
b. Subtract: Amount paid with original return plus additional amounts paid with previously filed amended return(s).....	13b	
Net payments prior to amendment (Total of lines 13a and 13b).....		13.
14. Tax due or overpayment (Total of lines 10 through 13, enter here).....		14.
15. Interest from due date @ 12% per annum.....		15.
16. Estimated tax underpayment interest penalty (attach Form CLT-4-UT) ... <input type="checkbox"/> Check box for annualized income or adjusted seasonal income method		16.
17. Penalty: a. Late filing penalty (see instructions).....	17a	
b. Late payment penalty (see instructions).....	17b	
Total penalty.....		17.
18. Total due or overpayment (total of lines 14 through 17) Attach remittance payable to the Department of Revenue.....		18.
19. Overpayment to be credited to 2005 estimated tax.....		19.
20. Total refund due.....		20.

**Declaration**

Under penalties of perjury, I, the undersigned officer of the corporation, declare that to the best of my knowledge and belief, this return and accompanying schedules are a true, correct, and complete return made in good faith for the income period stated above, pursuant to Montana corporation license tax law and regulations.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Name of person or firm preparing return \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Telephone Number \_\_\_\_\_

Preparer's ID Number \_\_\_\_\_ Telephone Number \_\_\_\_\_

Copy of signed Federal Form 1120 must be attached

Mail to: Montana Department of Revenue  
PO Box 8021  
Helena, MT 59604-8021