



## 2004 Montana Income Tax Withheld for a Nonresident Individual, Foreign C. Corporation, or Second-Tier Pass-Through Entity

<b>Owner Information</b>	<b>First-Tier Pass-Through Entity's Information as shown on most recent federal return or Schedule K-1</b>
Name	Name
Street or Other Mailing Address	Street or Other Mailing Address
City                      State                      Zip Code	City                      State                      Zip Code
Social Security Number or Federal Employer ID Number	Federal Employer ID Number
<p>1. Owner's Montana source income reflected on the first-tier pass-through entity's information return..... \$ _____</p> <p>2. Amount of Montana tax withheld and remitted (11% of line 1 if a nonresident individual or a second-tier pass-through entity. 6.75% of line 1 if a foreign C. corporation )..... \$ _____</p>	<p><b>First-Tier Pass-Through Entity Type (check only one)</b></p> <p><input type="checkbox"/> S. Corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Disregarded Entity</p> <hr/> <p>Taxable year of first-tier pass-through entity Beginning _____, 20____ and ending _____, 20____</p>

**To be completed in absence of an owners participation in a composite return or submitting a signed Montana Form PT-AGR or PT-STM.**

### Instructions

**Purpose of Form PT-WH**

A first-tier pass-through entity that has a nonresident individual, foreign C. corporation, or second-tier pass through entity owner at any time during the tax year must remit amounts to the Department of Revenue on behalf of the owner as provided in 15-30-1113, Montana Code Annotated, if (1) the entity does not have a valid, currently effective tax agreement or statement from the owner and (2) the owner does not participate in filing a composite return with the entity.

**Amount of Withholding**

For a nonresident individual and a second-tier pass-through entity, the amount withheld is 11% of the Montana source income reflected on the entity's Montana information return. For a foreign C. corporation, the amount withheld is 6.75% of the Montana source income reflected on the entity's Montana information return.

**First-Tier Pass-Through Entity filing**

Transfer amounts reported on lines 1 and 2 above to Form CLT-4S, PR-1, or DER-1; Schedule V. Send Form PT-WH to its owner. Form PT-WH is not required to be submitted to the Department of Revenue with the pass-through entity information return, Schedule V.

**Nonresident Individual**

The amount of Montana income tax withheld is considered

an estimated payment against your Montana individual income tax liability. When completing your Montana individual income tax return, Form 2, the amount in box 2 above is claimed as an estimated payment on line 56 of your 2004 Montana Form 2. Form PT-WH must be attached to your Montana Form 2 when claiming this estimated payment.

**Foreign C. Corporation**

The amount of Montana income tax withheld is considered an estimated payment against your Montana corporation license tax liability. When completing your Montana corporation license tax return, Form CLT-4, the amount in box 2 above is claimed as an estimated payment on line 11b of your 2004 Montana Form CLT-4. Form PT-WH must be attached to your Montana Form CLT-4 when claiming this estimated payment.

**Second-Tier Pass-Through Entity**

The amount of Montana income tax withheld is considered an estimated payment on the account of the individual, estate, trust or C. corporation in which the Montana source income of the first-tier pass-through entity's income is directly or indirectly passed through and is claimed as a distributable share of a refundable credit when an individual, estate, trust or C. corporation files a Montana tax return and is subject to tax on the Montana source income.