

Schedule I

Entity Name	Tax period ending	FEIN
Multistate S. Corporation Apportionment Factors		

	A. Everywhere	B. Montana	C. Factor (B divided by A =C)
1. Property Factor: Use average value for real and tangible personal property			
Land.....			
Buildings.....			
Machinery.....			
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			%
2. Payroll Factor:			
Compensation of officers.....			
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.....			
Total Payroll			%
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.....			
c. Sales other than sales of tangible personal property (i.e. service income)..			
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 subsidiaries included in combined unitary group.....			
Sales (receipts) of pass-through entities included in combined unitary group.....			
Less: Other intercompany transactions.....			
Total Sales			%
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 (1, 2 or 3) of factors reporting greater than zero for everywhere property, payroll or sales. Enter here and on CLT-4S, page 1, line 18.....			%

Schedule II

Montana S. Corporation Tax Credits

Entity Name _____

Tax Period Ending _____ FEIN _____

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 Credit attach Form RCYL		
5. Alternative Energy Production Creditattach Form AEPC		
6. Contractor’s Gross Receipts Tax Creditattach supporting schedule		
7. Alternative Fuel Creditattach Form AF CR		
8. Infrastructure Users Fee Credit		
9. Qualified Endowment Creditattach Form QEC		
10. Historical Buildings Preservation Creditattach Federal Form 3468		
11. Increase Research and Development Activities Creditattach Form RSCH		
12. Mineral Exploration Incentive Creditattach 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 an S. corporation must be attributable to its shareholders using the same proportion used to report the S. corporation’s income or loss for Montana income tax purposes. Provide a detailed breakdown of how the credit is proportioned to each shareholder.

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