

Check if applicable:
Initial Return
Final Return
Water's Edge Return
Combined Return
Consolidated Return

Name
Number, Street, and Room or Suite No. or P.O. Box No.
City, State, Zip Code
Reporting Method: Cash Accrual Other (Specify)

FEIN:
Federal Business Code:
Incorporated in State of
Date
Date Qualified in Montana:

INCOME

- 1. Gross receipts or gross sales Less: returns and allowances
2. Less: Costs of goods sold and/or operations
3. Gross Profit
4. Dividends
5. Interest
6. Gross rents
7. Gross royalties
8. Capital gain net income
9. Net gains (losses)
10. Other income
11. TOTAL INCOME

Table with 3 columns: Line number, Description, and Amount. Lines 1-11.

DEDUCTIONS

- 12. Compensation of officers
13. Salaries and wages
14. Repairs
15. Bad debts
16. Rents
17. Taxes
18. Interest
19. Contributions
20. Depreciation
21. Less depreciation claimed elsewhere
22. Depletion
23. Advertising
24. Pension, profit-sharing, etc., plans
25. Employee benefit programs
26. Other deductions
27. TOTAL DEDUCTIONS

Table with 3 columns: Line number, Description, and Amount. Lines 12-27.

TAX LIABILITY

- 28. Taxable Income per Federal return
29. ADD: Montana additions to income
30. LESS: Montana reductions to income
31. Adjusted Taxable Income
32. Multistate Taxpayers - Income apportioned to Montana
33. Multistate Taxpayers - Income allocated directly to Montana
34. Montana taxable income before net operating loss
35. Montana net operating loss carryover
36. Montana taxable income
37. Montana tax liability
38. Surtax
39. Total tax liability
40. LESS: Payments
41. LESS: Credits
42. Adjusted tax liability
43. Estimated Tax Underpayment Interest Penalty
44. Penalty @ 10% of line 39
45. Interest from due date @ 12% per annum
46. Total Due or Overpayment
47. Overpayment to be credited to 1994 estimated tax
48. Refund Due

Table with 3 columns: Line number, Description, and Amount. Lines 28-48.

DECLARATION

This return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief accounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this 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 Corporation License Tax Law and Regulations.

Signature of Officer Date

Name of person or firm preparing return Date

Title Telephone Number

Address and Zip Code Telephone Number

File this return on or before the 15th day of the fifth month after the close of taxable year. File with the Montana Department of Revenue. Corporation Tax Bureau, Mitchell Bldg. Helena, MT 59620

Schedule A		Dividends	
1.	Dividends Subject to the 70% Dividends Received Deduction	1	
2.	Dividends Subject to the 80% Dividends Received Deduction	2	
3.	Dividends Subject to the 100% Dividends Received Deduction	3	
4.	FSC Dividends	4	
5.	Dividends from Foreign Corporations	5	
6.	Subpart F Income	6	
7.	Foreign Dividend Gross-Up	7	
8.	IC—DISC and Former DISC Dividends	8	
9.	Other Dividends	9	
10.	Total Dividends (enter here and on page 1, line 4)	10	

Schedule B		Line 17, Taxes	
1.	Montana Corporation License Tax	1	
2.	Other State, Local and Foreign Income Taxes	2	
3.	Federal Environmental Tax	3	
4.	Property Taxes	4	
5.	Sales Taxes	5	
6.	Other Taxes (attach detailed breakdown)	6	
7.	Total Taxes (enter here and on page 1, line 17)	7	

Schedule C		Montana Additions to Federal Taxable Income	
1.	Montana Corporation License Tax	1	
2.	Other State, Local, and Foreign Income Taxes	2	
3.	Federal Environmental Tax	3	
4.	Federal Tax Exempt Interest	4	
5.	Other Additions (attach detailed breakdown)	5	
6.	Total Additions (enter here and on page 1, line 29)	6	

Schedule D		Montana Reductions to Federal Taxable Income	
1.	IRC Section 243 Dividend Received Deduction	1	
2.	Allocable Income (Applies only to Multistate Taxpayers) (attach detailed breakdown)	2	
3.	Other Reductions (attach detailed breakdown)	3	
4.	Total Reductions (enter here and on page 1, line 30)	4	

Schedule E		Not Operating Loss Deduction	
SEE INSTRUCTIONS, PAGE 1		AMOUNT	
1.	1986 Net Operating Loss	1	
2.	1987 Net Operating Loss	2	
3.	1988 Net Operating Loss	3	
4.	1989 Net Operating Loss	4	
5.	1990 Net Operating Loss	5	
6.	1991 Net Operating Loss	6	
7.	1992 Net Operating Loss	7	
8.	Other (attach detailed schedule)	8	
9.	Net Operating Loss Deduction (enter here and on page 1, line 35)	9	

Schedule F		Payments	
1.	1992 Overpayment	1	
2.	Tentative Payment	2	
3.	Quarterly Estimated Tax Payments	3	
4.	Total Payments (enter here and on page 1, line 40)	4	

Schedule G		Credits	
1.	Less: Investment Credit Recapture	1	()
2.	Montana Capital Company Credit (attach Form MC1-84)	2	
3.	New/Expanded Industry Credit (attach schedule)	3	
4.	Carryover of Montana Investment Credit (years beginning prior to 1-1-83) (attach schedule)	4	
5.	Interest Differential Credit (attach schedule)	5	
6.	Dependent Care Assistance Credit (attach Form DCA-CT)	6	
7.	Credit Contribution to University Foundation & Montana Private Colleges (Form CC-CT)	7	
8.	Employer Disability Insurance Premium Credit (Form DIPC-CT)	8	
9.	Montana Recycling Credit (Form RCYL-CT)	9	
10.	Wind Energy Generation Tax Credit (attach Form MW-1)	10	
11.	Contractor's Gross Receipts Tax Credit (attach schedule)	11	
12.	Total Credits (enter here and on page 1, line 41)	12	

Schedule K Apportionment Factors for Multistate Taxpayers

	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 & Fixtures			
Inventories			
Supplies and other			
Rents X 8			
TOTAL Property			%
2. Payroll Factor:			
Compensation of Officers (Line 12, page 1)			
Salaries and Wages (line 13, page 1)			
Payroll included in:			
Cost of goods sold			
Repairs			
Other deductions			
TOTAL Payroll			%
3. Sales (Gross Receipts) Factor:			
Gross Sales, Less returns			
Other (attach schedule)			
TOTAL Sales			%
4. Sum of Factors (add lines 1, 2, and 3)			%
5. APPORTIONMENT FACTOR (1/3 of line 4) (enter here and on line 32, page 1)			%

Questions Required of Multistate Taxpayers Only:

- | | | |
|--------------------------|--------------------------|--|
| Yes | No | |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Did you at the end of the taxable year own, directly or indirectly, 50% or more of the outstanding voting stock of a domestic corporation? If "Yes", attach a schedule showing name, address, and percentage owned. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Were you a U.S. shareholder of any controlled foreign corporation?
If "Yes", attach a schedule showing name, address, and percentage owned. |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Did any individual, partnership, corporation, estate, or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? If "Yes", attach a schedule showing name, address, and percentage owned. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. If the answer to question 3 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?
If "Yes", attach a schedule of the other corporate entity(ies). |

Questions Required of ALL Taxpayers:

- | | | |
|--------------------------|--------------------------|---|
| Yes | No | |
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Are you included as a member of a consolidated group for U.S. Consolidated Income Tax Purposes?
If "Yes", ATTACH pages 1 through 4 of the consolidated U.S. Corporation Income Tax Return (Form 1120) and a schedule of gross income and deductions, by company, supporting the consolidated taxable income. If you are a member of an affiliated group of corporations, please attach a list of the names of any other corporation within the group which files a Montana Corporation License Tax return. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Has the Internal Revenue Service determined your taxable income (Form 1120, line 28) or income tax liability to be different from that reported for any previous year? If "Yes", indicate the most recent taxable year and completion date for which an Internal Revenue Service audit has been completed: _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Are any statute of limitation waivers currently in force which have been executed with the Internal Revenue Service?
If "Yes", which taxable years are covered and what are the expiration dates of the waivers? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Has an amended federal return been filed for any of the last five (5) taxable years?
If "Yes", which taxable year was amended? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Check here if you wish to forego the net operating loss carryback provision. |
| | | 6. Describe the nature and location(s) of your Montana activities: _____
_____ |
| | | 7. If this is the corporation's first return, indicate whether: ___New Business, or ___Successor to previously existing business.
Enter name, address, and FEIN of previous business: _____ |
| | | 8. If this is the corporation's final return, indicate whether ___Dissolved, ___Withdrawn, ___Merged, or ___Reorganized.
On Date: _____ If your status has been changed by dissolution, merger, or reorganization, attach a statement with the details. |
| | | 9. If this is a consolidated return, please list all companies included in the return: _____

_____ |