

# MONTANA CORPORATION LICENSE TAX RETURN

(PLEASE TYPE OR PRINT)

For the calendar year 1992 or other taxable year beginning \_\_\_\_\_, 1992, ending \_\_\_\_\_ 19 \_\_\_\_\_

**1992**  
**Form CLT-4**

Name \_\_\_\_\_ If name has changed from last year, enter old name here: \_\_\_\_\_

Number and Street or P.O. Box No. \_\_\_\_\_

City or Town, State, and Zip Code \_\_\_\_\_ Telephone Number \_\_\_\_\_

Reporting Method: Cash \_\_\_\_\_ Accrual \_\_\_\_\_ Other (specify) \_\_\_\_\_

Federal Employer's No. \_\_\_\_\_  
Federal Business Code No. \_\_\_\_\_  
Kind of Business \_\_\_\_\_  
Incorporated in \_\_\_\_\_ State of \_\_\_\_\_ Year \_\_\_\_\_  
Date Qualified in Montana \_\_\_\_\_  
(Multistate corporations only)

Check applicable boxes: (1)  Initial Return (2)  Final Return (3)  Change in Address (4)  Consolidated Return

NOTE: IF COMPLETE FEDERAL RETURN COPY IS ATTACHED, OMIT LINES 1 THROUGH 27 ON THIS PAGE **YOU MAY ROUND TO THE NEAREST DOLLAR**

<b>GROSS INCOME</b>	1. Gross receipts or gross sales ..... Less: Returns and allowances .....	
	2. Less: Costs of goods sold and/or operations ( <b>attach Schedule</b> ) .....	
	3. Gross profit .....	
	4. Dividends (attach schedule) .....	
	5. Interest .....	
	6. Gross rents .....	
	7. Gross royalties .....	
	8. Capital gain net income (attach separate Schedule D) .....	
	9. Net gains (losses)—( <b>attach Federal Form 4797</b> ) .....	
	10. Other income (attach schedule) .....	
	11. <b>TOTAL INCOME</b> —Add lines 3 through 10 .....	
<b>DEDUCTIONS</b>	12. Compensation of officers (attach schedule) .....	
	13. Salaries and wages (not deducted elsewhere) .....	
	14. Repairs (do not include capital expenditures) .....	
	15. Bad debts .....	
	16. Rents .....	
	17. Taxes ( <b>attach schedule—may be subject to state adjustments</b> ) .....	
	18. Interest .....	
	19. Contributions .....	
	20. Depreciation .....	
	21. Less depreciation claimed elsewhere on return .....	( )
	22. Depletion (attach schedule) .....	
	23. Advertising .....	
	24. Pension, profit-sharing, etc., plans .....	
	25. Employee benefit programs .....	
	26. Other deductions (attach schedule) .....	
	27. <b>TOTAL DEDUCTIONS</b> on lines 12 through 26 .....	
	28. Taxable income before net operating loss and special deductions (line 11 less line 27) .....	

Note: If business entirely in Montana, complete lines 29 through 41 on this page.

MULTISTATE TAXPAYERS: Carry line 28 amount to line 6, page 3, and omit lines 29, 30, 31 on this page.

A.T. \_\_\_\_\_  
Interest \_\_\_\_\_  
Penalty \_\_\_\_\_  
TOTAL \_\_\_\_\_

O.A. \_\_\_\_\_

<b>State Adjustments</b>	29. Add: (a) Montana Corporation License Tax ..... \$ _____ (b) Other ( <b>attach schedule</b> ) .....	
	Deduct: (c) Other ( <b>attach schedule</b> ) .....	( )
	30. Montana Net Income: ( <b>For loss, see page 4, question 8</b> ) .....	
	31. Less: Montana net operating loss deduction ( <b>attach schedule</b> ) .....	( )
	32. MONTANA TAXABLE INCOME (line 30 less 31) .....	\$ _____
	33. Tax liability—6¾% of line 32 (7% for Electing Water's Edge Corporations) BUT NOT LESS THAN \$50. Small Business Corporation (see page 1 of the instructions) \$10 .....	\$ _____
	34. Surtax - 2.3% of line 33 .....	\$ _____
	35. Less: Tentative Payments .....	\$ _____
	1991 Overpayment .....	\$ _____
	Quarterly Estimated Payments .....	\$ _____
Contractor's Gross Receipts Tax Credit ...	\$ _____	
Tax Credits (from page 4) .....	\$ ( )	
<b>Computation of tax due</b>	36. Adjusted tax liability (line 33 and line 34, less line 35) .....	\$ _____
	37. Add: Investment Credit Recapture .....	\$ _____
	38. Tax Due (line 36 plus line 37) .....	\$ _____
	39. Add: Interest from due date @ 12% .....	\$ _____
	Penalty if applicable @ 10% of line 38 .....	\$ _____
	40. Balance due (line 38 plus line 39) .....	\$ _____
41. If line 40 is a refund, amount to be applied to 1993 estimate .....	\$ _____	





TAX CREDITS (page 1, line 35)

- 1. Montana Capital Company Credit (see instructions page 2) ..... \$ \_\_\_\_\_
- 2. New/Expanded Industry Credit—attach schedule (see instructions) ..... \_\_\_\_\_
- 3. Wind Energy Generation Tax Credit (Attach Form MW-1) ..... \_\_\_\_\_
- 4. Add carryover of Montana investment credit (Earned during tax years beginning prior to 1-1-83) ... \_\_\_\_\_
- 5. Interest differential credit (see instructions) ..... \_\_\_\_\_
- 6. Dependent Care Assistance Credit - attach Form DCA-CT (see instructions) ..... \_\_\_\_\_
- 7. Credit Contribution to University Foundation and Montana Private Colleges  
- attach Form CC-CT (see instructions) ..... \_\_\_\_\_
- 8. Employer disability insurance premium credit - attach Form DIPC-CT (see instructions) ..... \_\_\_\_\_
- 9. Montana Recycling Credit - attach Form RCYL-CT (see instructions) ..... \_\_\_\_\_
- 10. TOTAL CREDITS (add lines 1 thru 9 and enter on line 35, page 1 the lessor of  
(a) this amount or (b) line 33 on page 1. .... \$ \_\_\_\_\_

QUESTIONS REQUIRED OF ALL TAXPAYERS

YES NO

- 1. Are you included as a member of a consolidated group for U.S. Corporation Income Tax purposes?  
If "Yes," 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 must be attached to this return.  
If you are a member of an affiliated group of corporations, please attach a list of the names of any other corporations within the group which file a Montana Corporation License Tax return.  
\_\_\_\_\_
- 2. Has the Internal Revenue Service determined your taxable income (Form 1120, line 28) or income tax liability to be different from that report 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: \_\_\_\_\_
- 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? \_\_\_\_\_
- 4. Has an amended federal return been filed for any of the last five (5) taxable years?  
If "Yes," which taxable year was amended? \_\_\_\_\_

- 5. Describe the nature and location(s) of your Montana activities:  
\_\_\_\_\_
- 6. If this is the corporation's first return, indicate whether:  New business, or  Successor to previously existing business. Enter name, address and Federal employer identification number of previous business \_\_\_\_\_
- 7. If this is the corporation's final return, indicate whether:  Dissolved,  Withdrawn, or  Merged or reorganized on date \_\_\_\_\_. If your status has been changed by merger or dissolution, attach a statement with the details.
- 8.  Check here if you wish to forego the net operating loss carryback provision.
- 9. If this is a consolidated return, please list all companies included in the return.  
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DECLARATION

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

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

\_\_\_\_\_  
Title

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

\_\_\_\_\_  
Address and Zip Code Telephone Number