Entity Name	Tax period ending	FEIN

## Multistate Partnership Apportionment Factors

	A. Everywhere	B. Montana	C. Factor
1. Property Factor: Use average value for real and tangible personal property			(B divided by A =C)
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			
<ul> <li>e. Other gross receipts (rents, royalties,</li> </ul>		1	
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)		I	
5. Apportionment Factor Divide line 4 by the number			%
(1, 2 or 3) of factors reporting greater than zero for e			
Enter here and on PR-1, page 1, line 19			%

Schedule II

## **Montana Partnership 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 AFCR		
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		
Tota	al Credits		

A credit allowed to a partnership must be attributable to its partners using the same proportion used to report the partnership's income or loss for Montana income tax purposes. Provide a detailed breakdown of how the credit is proportioned to each partner.

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