

Form CLT-4S

## 2011 Montana S Corporation Information and Composite Tax Return

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Include a complete copy of the federal Form 1120S and all related forms and schedules.

For calendar year 2011 or tax year beginning and ending X Mark all that apply: Name FEIN Initial return Enter number of: Final return Schedules K-1 included Mailing Address If new address, X mark here. Amended return Refund return Resident shareholders Nonresident shareholders City State Zip Code + 4 Other types of shareholders State Incorporated in Federal Business Code/NAICS on Foreign S corporations: date S corporation obtained MT Secretary of State ID # certificate of authority from Montana Secretary of State

### Shareholders' Pro Rata Share of Income Items (Form 1120S, Schedule K)

1. Ordinary business income (loss)	1.	00
2. Net rental real estate income (loss) (include federal Form 8825)	2.	00
3. a. Other gross rental income (loss)	00	
b. Expenses from other rental activities (include detailed statement)	00	
c. Subtract line 3b from line 3a. This is your other net rental income or loss.	3c.	00
4. Interest income	4.	00
5. Ordinary dividends	5.	00
6. Royalties	6.	00
7. Net short-term capital gain (loss) (include federal Schedule D, Form 1120S)	7.	00
8. Net long-term capital gain (loss) (include federal Schedule D, Form 1120S)	8.	00
9. Net section 1231 gain (loss) (include federal Form 4797)	9.	00
10. Other income (loss) (include detailed statement)	10.	00
11. Add lines 1 through 10 and enter result. This is your total federal income or loss.	11.	00
Shareholders' Distributive Share of Deduction Items (Form 1120S, Schedule K)		
12. a. Section 179 deduction (include federal Form 4562)	. 12a.	00
b. Contributions	. 12b.	00
c. Investment interest expense	12c.	00
d. Section 59(e)(2) expenditures (include detailed statement)	. 12d.	00
e. Other deductions (include detailed statement)	. 12e.	00
13. Add lines 12a through 12e and enter result. This is your total federal deductions.		00
14. Subtract line 13 from line 11. This is your federal income from all sources.	14.	00
Shareholders' Distributive Share of Montana Additions and Deductions to Income		
15. a. Interest and dividends not taxable under the Internal Revenue Code	00	
b. Taxes based on income or profits	00	
c. Other additions (include a detailed statement)	00	
Add lines 15a, 15b, and 15c; enter result. This is your total Montana additions to income	15.	00
16. a. Interest on U.S. government obligations (include detailed statement)	00	
b. Deduction for purchasing recycled material (include Form RCYL)16b.	00	
c. Other deductions (include detailed statement)	00	
Add lines 16a, 16b, and 16c; enter result. This is your total Montana deductions to income	16.	00
17. Add lines 14 and 15, then subtract line 16 from that result. This is your net taxable income (loss)		00
Shareholders' Distributive Share of Multistate Apportionment and Allocation		
18. Income apportioned to Montana. Multiply line 17 X % from Schedule I, line 5	18.	00
19. Income allocated to Montana. Enter the income or loss allocated directly to Montana (see instructions)		00
20. Add lines 18 and 19; enter result. This is the total Montana source income for multistate taxpayers.	20.	00



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Calculation of Amoun	t Owed or Refund			
21. Enter your Montana total	composite tax from Schedule III, column	Ε		00
-	shareholder withholding from Schedule II			00
S Corporation Montana	Mineral Royalty Tax Withheld			I
•	I royalty tax withheld (see instructions)	23a.	00	
b. Mineral royalty tax wit	hheld attributable to Montana residents	23b.	00	
	thheld attributable to nonresidents not repo		00	
	c. This is the total mineral royalty tax withh eir income tax returns		00	
e. Subtract line 23d from	n 23a. This is the mineral royalty tax withhe	eld attributable to nonre		0.0
Return Payments			200.	00
-	plied to 2011		00	
	ents		00	
	ent		00	
1,2	withheld. Include Form PT-WH or MT Sche		00	
	only—payments made with original return		00	
	only—previously issued refunds (see instr		0.0	
	24e; then subtract line 24f. <b>This is your</b>	,		00
	n subtract lines 23e and 24g. This is your		-	00
Penalties and Interest (s			para/	00
•	tion return late filing penalty	26a	00	
	nent of estimated composite tax		00	
	x return late filing penalty		00	
			00	
			00	
	1 26e. This is your total penalties and in			00
Amount Owed or Refun		lei est		00
	u		27	00
	nount due, enter it here. This is the amou			00
	options at revenue.mt.gov. If writing a che	•		
	rpayment, enter it here. This is your overpa			
	ne 29 that you want applied to your 2012 c			00
		·	00	
	e 29 and enter the amount here. This is yo			00
For Direct Deposit of 1. I	RTN#	2. ACCT#		
your refund, complete 1, 2, 3, and 4. Please see 3. I	If using direct deposit, you are required to	mark one box	Checking	Savings
instructions on page 6.	in doing direct deposit, you are required to		oncolling	
4.1	Is this refund going to an account that is loca	ted outside of the Unite	d States or its territor	ies? Yes No
Did you kno You have e-file opti	ions.	ephone number of paid		rk this box and include
revenue.mt.gov/e				y of your federal 7004 to receive your
☐ ☑ Mark if you <i>do not</i> new Form CLT-4S sent next ye				ana extension.
May the DOR discuss this tax	x return with your tax preparer? Yes	s No		
Declaration - Under penalti	by one of the following: president, vice pre- ies of false swearing, I declare that I have of my knowledge and belief, it is true, corre-	examined this return, i		
Signature of Officer	Date	Printed Name and Tit	le	Telephone Number
X				
Questions? Call u	us toll free at (866) 859-2254 (in Helena, 4		i) 444-2830 for heari	ng impaired.



## Schedule I – Apportionment Factors for Multistate S Corporations

	Enter amounts in columns A and B. Enter percentages in column C.	A. Everywhere	B. Montana	C. Factor
1.	Property Factor: Use average value for real and tangible personal property	y		
	1a. Land1a.	00	00	
	1b. Buildings1b.	00	00	
	1c. Machinery1c.	00	00	
	1d. Equipment1d.	00	00	
	1e. Furniture and fixtures1e.	00	00	
	1f. Leases and leased property1f.	00	00	
	1g. Inventories1g.	00	00	
	1h. Depletable assets1h.	00	00	
	1i. Supplies and other1i.	00	00	
	1j. Property of foreign subsidiaries included in combined unitary group 1j.	00	00	
	1k. Property of unconsolidated subsidiaries included in combined			
	unitary group1k.	00	00	
	11. Property of pass-through entities included in combined unitary group 11.	00	00	
	1m. Multiply amount of rents by 8 and enter result	00	00	
	Total Property Value add lines 1a through 1m	00	00	
	Divide the total in column B by the total in column A. Multiply the result by 1	00. This is your prope	rty factor1.	%
2.	Payroll Factor:			
	2a. Compensation of officers	00	00	
	2b. Salaries and wages	00	00	
	Payroll included in:			
	2c. Costs of goods sold2c.	00	00	
	2d. Other expenses and deductions2d.	00	00	
	2e. Payroll of foreign subsidiaries included in combined unitary group 2e.	00	00	
	2f. Payroll of unconsolidated subsidiaries included in combined	0 0	00	
	unitary group	00	00	
	Total Payroll Value add lines 2a through 2g.	00	00	
	Divide the total in column B by the total in column A. Multiply the result by 1	1		%
2		00. This is your payro		70
3.	Sales (Gross Receipts) Factor: 3a. Gross sales, less returns and allowances	00		
	3b. Sales delivered or shipped to Montana purchasers:	00		
	(1) Shipped from outside Montana	3h (1)	00	
	(2) Shipped from within Montana		00	
	3c. Sales shipped from Montana to:		00	
	(1) United States government	3c (1)	00	
	(2) Purchasers in a state where the taxpayer is not taxable		00	
	3d. Sales other than sales of tangible personal property (i.e. service incom-		00	
	3e. Net gains reported on federal Schedule D and federal Form 47973e.	00	00	
	3f. Other gross receipts (rents, royalties, interest, etc)	00	00	
	3g. Sales (receipts) of foreign subsidiaries included in combined			
	unitary group	0 0	00	
	3h. Sales (receipts) of unconsolidated subsidiaries included in			
	combined unitary group3h.	00	00	
	3i. Sales (receipts) of pass-through entities included in combined	0.0	0.0	
	unitary group	00	00	
	3j. Less: All intercompany transactions	00	00	
	Total Sales Value add lines 3a through 3j	00	00	24
	Divide the total in column B by the total in column A. Multiply the result by 1	-	-	%
4.	Add the percentages on lines 1, 2, and 3 in column C. This is the sum of y	our factors.	4.	%
5.				
	there is a value in column A for a factor category (Property, Payroll, or Sales			
	of the calculation (see instructions). Enter the results here and also insert of			0/
	is your apportionment factor.		5.	%



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## Schedule II – Montana S Corporation Tax Credits

Туре	of Credit	Amount of Credit
1.	Dependent Care Assistance Credit include Form DCAC	00
2.	College Contribution Credit include Form CC	00
3.	Health Insurance for Uninsured Montanans Creditinclude Form HI	00
4.	Recycle Credit include Form RCYL	00
5.	Alternative Energy Production Creditinclude Form AEPC	00
6.	Contractor's Gross Receipts Tax Credit. If multiple CGR accounts, please 🛛 mark here.	
	CGR Account ID:	00
7.	Alternative Fuel Credit include Form AFCR	00
8.	Infrastructure Users Fee Credit include Form IUFC	00
9.	Qualified Endowment Creditinclude Form QEC	00
10.	Historic Property Preservation Credit include federal Form 3468	00
11.	Increase Research and Development Activities Credit include Form RSCH	00
12.	Mineral and Coal Exploration Incentive Credit include Forms MINE-CERT and MINE-CRED	00
13.	Empowerment Zone Credit	00
14.	Film Production Credit include Form FPC	00
15.	Biodiesel Blending and Storage Creditinclude Form BBSC	00
16.	Oilseed Crushing and Biodiesel/Biolubricant Production Creditinclude Form OSC	00
17.	Insure Montana Small Business Health Insurance Credit. Business FEIN:	00
18.	Temporary Emergency Lodging Credit include Form TELC	00
Туре	of Credit Recapture	Amount of Credit Recapture
19.	Qualified Endowment Credit Recapture	00
20.	Historic Property Preservation Credit Recapture	00
21.	Film Production Credit Recapture	00
22.	Biodiesel Blending and Storage Credit Recapture	00
23.	Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture	00

Any credit or credit recapture from an S corporation has to be attributed to its shareholders using the same proportion that is used when it reported that shareholder's income or loss for Montana income tax purposes. Please include a detailed breakdown that shows each shareholder's share of the credit or credit recapture.

Please notify each shareholder of the amount of credit available to that shareholder by using Montana Schedule K-1.



# Schedule III – Montana S Corporation Information Summary Schedule and Supplemental Information

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## Complete columns E, F and G if the shareholder is a nonresident individual, estate, trust or foreign C corporation.

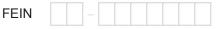
#### Complete columns A through D for all shareholders.

А	В	С	D	E	F	G
Name Street Address or PO Box City   State   Zip Code	Entity Type and Identification Number (FEIN or SSN)	Residency Code (R/N)	Ownership %	Composite Income Tax (from Schedule IV, column H)	Shareholder Withholding (see instructions)	PT-AGR (year)
1.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
2.	Entity Type (see codes below)	R				
	FEIN					
	SSN	<b>N</b>		00	00	
3.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
4.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
5.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
6.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
7.	Entity Type (see codes below)	R				
	FEIN					
	SSN	N		00	00	
8. Enter the totals of columns D, E and F from all addit	ional pages, if used			00	00	
Enter the totals of columns D, E and F				00	00	

Transfer the total from column E to Form CLT-4S, line 21. Transfer the total from column F to Form CLT-4S, line 22. Include all additional pages from line 8 with the tax return.

Column B Entity Type Code	es:			
<b>C</b> – C corporation	E – Estate	F – Foreign C corporation	I – Individual	<b>T</b> – Trust





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## Schedule IV – Montana S Corporation Composite Income Tax Schedule

Only include eligible participating shareholders (see instructions). Enter the number of participating shareholders. Part I Part II Composite Tax Ratio 1 2 3 4 Complete either line a or line b below. Enter the amount Enter the amount Enter the amount Divide either from Form CLT-4S. from Form CLT-4S. from Form CLT-4S. column 2 or 3 by column 1 line 14 line 17 line 20 a. If the entity is doing business only in Montana..... b. If the entity is a multistate S corporation..... Part III Enter below in columns A through H the required information and amounts for each eligible participating shareholder. А В С D Е F G н Montana composite Montana taxable Social security number Enter the appropriate income tax. Multiply Shareholders' share Standard Exemption income – Subtract Name or federal employer of federal income tax from the tax table column G times deduction \$2,190 columns D and E identification number composite tax ratio from entity below. 

						from column C.		from Part II.	
1.			0	00	00	00	00	00	
2.			0	00	00	00	00	00	
3.			0	00	00	00	00	00	
4.			0	00	00	00	00	00	
5.			0	00	00	00	00	00	
6.			0	00	00	00	00	00	
7.			0	00	00	00	00	00	
8.			0	00	00	00	00	00	
9.			0	00	00	00	00	00	
10.			0	00	00	00	00	00	
11.	11. Enter the total composite tax from all additional pages, if used								



Add column H, lines 1 through 11. This is your total composite income tax liability.

Transfer the amounts from column H to Form CLT-4S, Schedule III, column E.

11DX0601

Include all additional pages from line 11 with the tax return.

If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	If Your Taxable Income Is More Than	But Not More Than	Multiply Your Taxable Income By	And Subtract	This Is Your Tax
\$0	\$2,700	1% (0.010)	\$0	\$9,700	\$12,500	5% (0.050)	\$243	
\$2,700	\$4,700	2% (0.020)	\$27	\$12,500	\$16,000	6% (0.060)	\$368	
\$4,700	\$7,200	3% (0.030)	\$74	More T	han \$16,000	6.9% (0.069)	\$512	
\$7,200	\$9,700	4% (0.040)	\$146					

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## Schedule VI – Reporting of Special Transactions

FEIN

Complete Schedule VI only if your small business corporation filed any of the federal forms described below. Mark the appropriate box indicating which form(s) you filed with the Internal Revenue Service for this tax year. If your answer is "Yes" to one or more of these forms, you will need to include a complete copy of your federal tax return Form 1120S.

1.	The S corporation filed federal Form 8918 – I the Internal Revenue Service.	Material Advisor Disclosure S	tatement with	Yes			
	Form 8918 is required to be filed by material adv	visors to any reportable transac	tions.				
2.	The S corporation filed federal Form 8824 – I Revenue Service.	_ike-Kind Exchanges with the	Internal	Yes			
	NOTE: Mark the box if your like-kind exchange i have to report a like-kind exchange if the proper						
	Form 8824 is used to report each exchange of b like-kind.	pusiness or investment property	for property of a				
3.	The S corporation filed federal Form 8865 – F Certain Foreign Partnerships with the Interna		espect to	Yes			
	Form 8865 is used to report the information required to controlled foreign partnerships), Section 6038 or Section 6046A (reporting of acquisitions, disputerest.)	BB (reporting of transfers to fore	ign partnerships),				
4.	<ol> <li>The S corporation filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service.</li> </ol>						
	Form 8886 is used to disclose information for eaparticipated.	ach reportable transaction in wh	ich you				
5.	<ol> <li>The S corporation filed federal Form 8023 – Elections Under Section 338 for Corporations Making Qualified Stock Purchases with the Internal Revenue Service.</li> </ol>						
	Form 8023 is used to report elections under IRC 338 made by a purchasing corporation for a target corporation in a qualified stock purchase (QSP). In the case of a target S corporation acquisition under IRC 338(h)(10), the election must be made by all of the shareholders of a target S corporation, including those who do not sell their stock in the event of a QSP transaction.						
	Complete this section if you r	nade a disbursement to a r	elated party.				
6.	<ol> <li>During this tax year the S corporation made payments to one or more related parties (excluding salary compensation) that exceed \$100,000 per recipient.</li> </ol>						
	If your answer is "Yes" to this question, please p identification number of each related party below party:						
	Name	FEIN	Amount of Payment				
			00				
			00				

