

2024 Montana Corporate Income Tax Return

Form CIT 2024v1 5/2024

Include a copy of federal Form 1120 as filed with the Internal Revenue Service

	For calendar year 2024 or tax year beginning MMDDD	2 0 2 4 and ending MMDDYYYY
Na	ame	
		FEIN
		Federal Business Code/NAICS
Ma	ailing Address	
		State Incorporated in on MMDDYYYY
Cit	ty State ZIP Code	Date Qualified in Montana
		MT Secretary of State ID
Ma	ark all that apply:	
		ete the entire form using the corrected amounts. Receipts: 00
Pa	rt I - Filing Method	
1 2 3 4 5 6 7	c Worldwide Combination f Water's Edge	skip questions 2 through 5 of this part. purposes? 2 Yes No 3 Yes No g methods and include Schedule M: bination lation (Attach statement) a valid election and Schedule WE must be included.) Montana or have an interest in a pass-through entity 6 Yes No
	rt II - Amended Return Only (mark all that apply) a Federal Revenue Agent Report; include a complete copy of this report. b NOL carryback/carry forward; list year(s) of loss. (Schedule NOL must be included.) c Apportionment factor changes; include a statement explaining all adjust d Amended federal tax return (Form 1120X); include a complete copy of t e Application and/or change in tax credit; list type of credit being claimed. f Other; include a statement explaining all adjustments in detail. rt III - General Questions (all questions must be answered) Describe in detail the nature and location(s) of your Montana activities (if neces	he federal Form 1120X.
b	Is this your corporation's first Montana tax return? If this corporation is a successor to a previously existing business, enter the property Name	b Yes No predecessor's information:

Na	ame FEIN			
Da	rt III - General Questions (continued)			
C	Is this your corporation's final Montana tax return?	С	Yes	No
C	If Yes , please include detailed statement and indicate whether your corporation has: Withdrawn Merged Dissolved Reorganized Date of withdrawal, dissolution, merger, or reorganization MMDDDYYYY	Ü	103	140
	If applicable, enter the successor's name			
d	For any tax period(s), has the Internal Revenue Service issued an official notice of change or correction	you		
	have not filed with the Montana Department of Revenue?	d	Yes	No
	If Yes , indicate what period(s)			
е	Are any statute of limitation waivers currently in force that have been executed with the Internal Revenue Service?	е	Yes	No
	If Yes , which taxable year(s) is covered and what is the expiration date(s) of the waiver(s)?	- 6	163	INO
f	Have you filed an amended federal tax return for any of the last five taxable periods?	f	Yes	No
'	If Yes , for which years have you filed amended Montana returns?		103	140
g	Did an individual at the end of the taxable year own, directly or indirectly, 50% or more of the voting stoo	k of		
3	this corporation? If Yes , enter name and % of ownership	g	Yes	No
h	Did a partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly,			
	50% or more of the voting stock of this corporation?	h	Yes	No
	If Yes , enter name and % of ownership			
İ	Did the same individual, partnership, corporation, estate or trust designated above in question g or h,			
	at the end of the taxable year also own, directly or indirectly, 50% or more of the voting stock of another	. г	\\	□ NI-
	(brother-sister) corporation?	l [Yes	No
j	Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of outstanding voting stock of a domestic corporation that is not included in the consolidated group?	i le	Yes	No
	If Yes , how many corporations?	J [103	140
k	Did this corporation or any member of the consolidated group own, directly or indirectly, 50% or more of	the		
	outstanding voting stock of a foreign corporation? If Yes , how many corporations?	k	Yes	No
1	Was your corporation owned 50% or more, directly or indirectly, by a corporation or entity that was			
	organized or incorporated outside the U.S.?	1	Yes	No
	If Yes , enter name and % of ownership			
m	Did this corporation or any member of the consolidated group directly or indirectly have an interest in a			
n	domestic partnership? If Yes , how many partnerships? Did this corporation or any member of the consolidated group directly or indirectly have an interest in a	m	Yes	No
n	foreign partnership? If Yes , how many partnerships?	n	Yes	No
	If you answered Yes to any of the above questions (h) through (n), you need to complete and include So			140
0	Are you a multistate taxpayer that uses market sourcing for receipts factor purposes and uses reasonable	,,,odalo i	•••	
	approximation in assigning receipts? If Yes , provide a brief description.	О	Yes	No
D-	wt IV. Deposition of Curriel Transcrations			
Pa	rt IV - Reporting of Special Transactions Mark Yes if you filed any of the following forms with the Internal Revenue Service.			
	Include with your Montana tax return a complete copy of any of these applicable forms.			
а	I filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Serv	vice. a	Yes	No
	Form 8886 is used to disclose information for each reportable transaction in which you participated.			
b	I filed federal Schedule UTP - Uncertain Tax Position Statement with the Internal Revenue Service	e. b	Yes	No
	Schedule UTP is used to disclose uncertain tax positions.			



Name		FEIN	
Computation of Montana Taxable Income and Net Amount Due			
1 Taxable income reported on your federal tax return (line 28).			
Include a copy of signed federal Form 1120		1	00
2 Additions			
2a State, local, foreign and franchise taxes based on income. Include			
breakdown of your Form 1120, line 17	2a	00	
2b Federal tax-exempt interest	2b	00	
2c Contributions used to compute qualified endowment credit	2c	00	
2d Income/loss of foreign parent and foreign subsidiaries for worldwic combined filers (attach schedule)	le 2d	00	
2e Income/loss of unitary corporations not included in federal			
consolidated return (attach schedule)	2e	00	
2f Deemed dividends – Water's Edge filers only (include Schedule WE)	2f	00	
2g Federal capital loss carry-over utilized on federal return. Include Schedule D	2g	00	
2h All other additions. Include a detailed breakdown	2h	00	
		otal of your additions. 2	00
3 Reductions			
3a IRC Section 243 dividend received deduction	3a	00	
3b Nonapportionable income (include a detailed breakdown)	3b	00	
3c Montana recycling deduction (include Form RCYL)	3с	00	
3d Income/loss of nonunitary corporations included in federal			
consolidated return (attach schedule)	3d	00	
3e Income/loss of 80/20 companies – Water's Edge filers only (attach schedule)	3e	00	
3f Capital loss incurred in current year. Include federal Schedule D	3f	00	
3g All other reductions. Include a detailed breakdown	3g	00	
-	-	tal of your reductions. 3	0.0
4 Add lines 1 and 2, then subtract line 3 and enter the result. This is		-	0.0
,	•		
Combined filers with more than one entity with Montana activity in	nust us	e Schedule K-Combined for	
lines 5 through 10 below. (See instructions)	0/ 5	0-1	0.0
5 Income apportioned to Montana (multiply line 4 x		Schedule K, line 6) 5	0.0
6 Enter the income that you allocated directly to Montana. Include a			00
7 Montana taxable income before net operating loss (add lines 5 and on line 4)	o or er	iter amount reported	0.0
•	book pr		00
If line 7 is a loss, do you wish to forgo the net operating loss carry- Note: If you have reported a loss on line 7 and have not marked ei the loss must be carried back first.	-		
8 Enter your Montana net operating loss carried over to this period		8	00
Use Schedule NOL of Form CIT on page 14 to calculate your n	et oner		0.0
	-	entana taxable income. 9	00
10 Multiply line 9 by 6.75% (or line 9 by 7% if you have a valid Water)	,		
Montana tax liability. (This amount cannot be less than the minim			00
			0.0
Mark this box if you are calculating your tax liability using the Alte Form CIT instructions before checking this box).	rnative [⁻]	Tax method (please see the	

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.



Computation of Montana Taxable Income and Net Amount Due (continued) 11 Your Montana tax liability from line 10 12 Payments 12a 2023 overpayment 12b Tentative payment 12c Quarterly estimated tax payments 12c Quarterly estimated tax payments 12c Quarterly estimated tax payments 12d Montana mineral royalty tax withheld. Include Form(s) 1099 12d Montana tax withheld from pass-through entities. Include MT Schedule(s) K-1 12e Montana tax withheld from pass-through entities. Include MT Schedule(s) K-1 12e Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Previously issued refunds. (Do not include any overpayments to 2025.) 12g Add lines 12 and 13, then subtract from line 11 and enter result. This is your tax due or overpayment. 14 Add lines 14 and 15; enter the result. This is your net tax due or overpayment. 16 00 17 Enter interest on all the tax paid after the due date (See instructions) 18 Enter your late filling penalty (See instructions) 19a 00 18 Enter your late filling penalty (See instructions) 19a 00 19b Enter your late payment penalty (See instructions) 19a 00 19b Enter your late payment penalty (See instructions) 19b 00 20d If the result is positive, enter the result. This is your total amount due. 20d Add lines 19a and 19b; enter the result on line 20a or 20b below. 20a If the result is positive, enter the refund due here. This is your total amount due. 20b If the r						
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17 Enter interest on all the tax paid after the due date (See instructions) 18 Enter estimated tax underpayment interest. Include Form CIT-UT 18 00 Mark this box if you are using the annualized income or adjusted seasonal income method. 19 Penalty 19a Enter your late filing penalty (See instructions) 19b Enter your late payment penalty (See instructions) 19c Add lines 19a and 19b; enter the result. This is your total penalty. 20 Add lines 19a and 19b; enter the result on line 20a or 20b below. 20 Add lines 19a include your remittance payable to Montana Department of Revenue. 20 Visit our website at MTRevenue.gov for electronic payment options or include your remittance payable to Montana Department of Revenue. 20b If the result is negative, enter the refund due here. This is your total refund. 20b 00 Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions) 1 Routing Number 2 Account Number 2 Account Number 3 Mark this box if this refund is going to an account that is located outside of the United States or its territories. REQUIRED - Signature, Paid Preparer, and Third-Party Designee Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Officer Signature x Pareparer Signature print Name Mark this box if you allow the DOR to discuss this tax return with your tax preparer. Pilin Name Mailing Address	· · ·				16	00
18 Enter estimated tax underpayment interest. Include Form CIT-UT Mark this box if you are using the annualized income or adjusted seasonal income method. 19 Penalty 19a Enter your late filing penalty (See instructions) 19b Enter your late payment penalty (See instructions) Add lines 19a and 19b; enter the result. This is your total penalty. 20 Add lines 19 and 19b; enter the result on line 20a or 20b below. 20a If the result is positive, enter the amount due here. This is your total amount due. Visit our website at MTRevenue gov for electronic payment options or include your remittance payable to Montana Department of Revenue. 20b If the result is negative, enter the refund due here. This is your total refund. 20b 00 Direct Deposit Your Refund Complete 1, 2, and 3. (See instructions) 1 Routing Number 2 Account Number 2 Account Number 2 Account Spanature, Paid Preparer, and Third-Party Designee Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Officer Signature X Printed Name Date Signed MMD D Y Y Y Y Phone Tax Preparer Signature Print Name Mark this box if you allow the DOR to discuss this tax return with your tax preparer. Print Name Mailing Address Firm's FEIN	-	=	•			00
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2024 Montana Form CIT Schedule K – Apportionment Factors for Multi-State Taxpayers

2024v1 5/2024

Name		F	EIN	
Enter dollar values in columns A and B. Enter percentages in column C	D.	Α	В	С
For combined filers, also complete Schedule-K Combined (See instructions	s)	Everywhere	Montana.	Factor
1 Property Factor: Enter average values for real and tangible p	personal pro	perty.		
1a Land	1a	00		00
1b Buildings	1b	00		00
1c Machinery	1c	00		00
1d Equipment	1d	00		00
1e Furniture and fixtures	1e	00		00
1f Leases and leased property	1f	00		00
1g Inventories	1g	00		00
1h Depletable assets	1h	00		00
1i Supplies and other	1i	00		00
1j Property of foreign subs included in combined group	1j	00		00
1k Property of unconsolidated subs included in combined group	1k	00		00
1 Property (pro-rata share) of pass-throughs included in group	11	00		00
1m Multiply amount of rents by 8 and enter result	1m	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 t	hat result by	100. This is your propert	y factor. 1	%
2 Payroll Factor:				
2a Compensation of officers	2a	00		00
2b Salaries and wages	2b	00		00
Payroll included in:				
2c Costs of goods sold	2c	00		00
2d Other deductions	2d	00		00
2e Payroll of foreign subs included in combined group	2e	00		00
2f Payroll of unconsolidated subs included in combined group	2f	00		00
2g Payroll (pro-rata share) of pass-throughs included in 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 t	hat result by	100. This is your payroll	factor. 2	%
3 Gross Receipts Factor: Montana Sources Sales on Marke				
3a Gross receipts, less returns and allowances	3a	00		
3b Receipts delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana		3b (1)		00
(2) Shipped from within Montana		3b (2)		00
3c Receipts shipped from Montana to:				
(1) United States government		3c (1)		00
(2) Purchasers in a state where the taxpayer is not taxable		3c (2)		00
3d Receipts other than receipts of tangible personal property		` '		
(for example, service income)		3d		00
3e Net gains reported on federal Schedule D and federal Form 4797	' 3e	00		00
3f Other gross receipts (rents, royalties, interest, etc.)	3f	00		00
3g Receipts of foreign subs included in combined group	3g	00		00
3h Receipts of unconsolidated subs included in combined group	3h	00		00
3i Receipts (pro-rata share) of pass-throughs included in group	3i	00		00
3j Less: All intercompany transactions	3j	00		00
Total Receipts Value - add lines 3a through 3j		00		00
Divide the total in column B by the total in column A. Multiply t	hat result by	100. This is your receipt	s factor. 3	%
4 Enter the amount reported on line 3.	,	,	4	%
5 Add the percentages on lines 1, 2, 3, and 4 in column C. This	is the sum	of your factors.	5	%
6 Divide the total percentage on line 5, column C, by the number of		-		
payroll or receipts factor is 0%, it is included in the calculation for li				
Enter the results here and on Form CIT, page 3, line 5. This is			´ 6	%





2024 Montana Form CIT Schedule M – Affiliated Entities

2024v1	
5/2024	

Name

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

1 Members of a U.S. Consolidated Group

Include your information in the following schedule for all members of your U.S. consolidated group. If additional space is needed, attach another copy of the Schedule M for this section. Federal Form 851 is not an acceptable substitution for this section.

A Federal Employer Identification Number (FEIN)	B Name of affiliate/subsidiary/parent corporation	C Percentage of ownership		in this Montana	F Have any activities in Montana?	G Mark if filing Montana Form CIT separate from this
			Yes No	Yes No	Yes No	unitary filing



2024 Montana Form CIT Schedule M – Affiliated Entities (Continued)

Name	FEIN
Name	FEIN

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

2 Affiliated Entities

Include information in the following schedule for all business entities that are not included in the U.S. consolidated group, i.e., partnerships, limited liability companies, foreign disregarded entities, foreign subsidiaries owned greater than 50%, or unconsolidated subsidiaries owned greater than 50%. Include entities that are owned by your corporation and entities that are owned by all members of your U.S. consolidated group. If additional space is needed, attach another copy of the Schedule M for this section.

A	B	C	C		E		F
Federal Employer Identification Number (FEIN)	Name of entity	Percentage of ownership	in to Monto unito filin	ided his tana ary ig?	Have activ ii Mont	any ities n ana?	Type of entity, i.e., foreign subsidiary, unconsolidated subsidiary, partnership,
			Yes	No	Yes	No	LLC, LLP, DER



2024 Montana Form CIT Schedule M – Affiliated Entities (Continued)

Name	FEIN
Name	FEIN

Complete the schedules below if your corporation has an affiliated relationship with another business entity. Please note that all schedules must be completed if your corporation is a member of a U.S. consolidated group and has affiliated relationships with other business entities.

3 Foreign Parent and Affiliated Entities

If you are owned directly or indirectly greater than 50% by a corporation incorporated in a foreign country, provide the name of the foreign parent and any foreign subsidiaries owned greater than 50% by the foreign parent. If additional space is needed, attach another copy of the Schedule M for this section.

A	В	С	D	E	F
Federal Employer Identification	Name of entity	Percentage of ownership		Have any	
Number (FEIN) (if applicable)				Montana?	foreign partnership, foreign
			Yes No	Yes No	disregarded entity
			163 140	163 140	entity



24EP0801



2024 Montana Form CIT Schedule C - Tax Credits

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Name

Type of Credit		A Current Year Earned	B Total Available	C Current Year Applied
Nonrefundable Credits				
Montana Dependent Care Assistance Credit	1		00	0.0
Montana Recycle Credit (include Form RCYL)	2	00	00	0.0
3 Alternative Energy Production Credit	3		00	0.0
4 Contractor's Gross Receipts Tax Credit				
(include supporting schedule)	4	00	00	0.0
CGR Account ID C G R				
5 Infrastructure Users Fee Credit (include Form IUFC)	5	00	0.0	0.0
6 Qualified Endowment Credit (include Form QEC)	6	00	0.0	0.0
7 Historical Buildings Preservation Credit (include federal Form 3468)	7	00	00	00
8 Increase Research and Development Activities Credit	8		00	00
9 Mineral and Coal Exploration Incentive Credit	9		0.0	0.0
10 Empowerment Zone Credit	10		00	0.0
11 Biodiesel Blending and Storage Credit	11		00	0.0
12 Geothermal System Credit	12		00	0.0
13 Innovative Educational Program Credit Credit Confirmation Code	13	00	00	00
14 Student Scholarship Organization Credit	14	00	00	0.0
Credit Confirmation Code				
15 Apprenticeship Tax Credit	15	00	00	0.0
16 Trades Education and Training Tax Credit. Include Form TETC	16	00	00	00
17 MEDIA Credit	17	00	00	0.0
UCRN				
18 Jobs Growth Incentive Credit. Include Form JGI	18	00	00	0.0
Credit Certificate Number				
19 Add lines 1 through 18 and enter the result.				
This is your total nonrefundable credits.	19	00	00	0.0
Refundable Credits				
20 Unlocking Public Lands Credit	20	00	00	0.0
21 Enter the amount from Line 20.				
This is your total refundable credits.	21	00	00	0.0
Tax Credits Recapture				
22 Qualified Endowment Credit Recapture			22	00
23 Historical Buildings Preservation Credit Recapture			23	0.0
24 Biodiesel Blending and Storage Credit Recapture			24	0.0
25 Add lines 22 through 24 and enter the result.				
This is your total recapture of tax credits.			25	00
26 Add totals of lines 19 and 21; then subtract line 25. Enter the result h	ere.			
This is the total of your credits. Enter the total in column C on				
Form CIT, page 4, line 13.	26	00	00	0.0

To receive these credits, you will have to include this Schedule C and the applicable credit forms or other required information.

For combined filers, Column C is obtained from Schedule K-Combined on page 12, line (7o).





2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations

2024v1 5/2024

FEIN

Montana Separate Corporation Everywhere Activity **Grand Total Factor** Activity* of Montana 1 Property Factor (Enter average values for real and tangible personal property) Columns* 1a Land 1a 1b Buildings 1b 1c Machinery 1c 1d Equipment 1d 1e Furniture and fixtures 1e 1f 1f Leases and leased property 1g Inventories 1g 1h Depletable assets 1h 1i Supplies and other 1i 1j Property of foreign subs included in combined group 1j 1k Property of unconsolidated subs included in combined group 1k 11 Property (pro-rata share) of pass-through entities included in combined group 11 1m Multiply amount of rents by 8 and enter result 1m 1n Total Montana average property (Add lines 1a through 1m above) 1n 10 Total Everywhere average property (Enter in each column the total of lines 1a through 1m in the Everywhere column.) 10 1p Separate entity Property Factor (Divide line 1n by line 1o and multiply the result by 100.) 1p 1q Total Property Factor (Add columns on line 1p.) 1q 2 Payroll Factor 2a Compensation of officers 2a 2b 2b Salaries and wages Payroll included in: 2c Costs of goods sold 2c 2d Other deductions 2d 2e Payroll of foreign subs included in combined group 2e 2f Payroll of unconsolidated subs included in combined group 2f 2g Payroll (pro-rata share) of pass-through entities included in combined group 2g 2h Total Montana payroll (Add lines 2a through 2g above.) 2h 2i Total Everywhere payroll (Enter in each column the total of lines 2a through 2g in the Everywhere column.) 2i 2j Separate entity Payroll Factor (Divide line 2h by line 2i and multiply the result by 100.) 2j

2k

2k Total Payroll Factor (Add columns on line 2j.)

^{*} Please include the amounts in columns A and B on Schedule K.

2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations (Continued)

Name				FE	EIN	
		A Everywhere	Montana Separate Corporation Activity		B Grand Total	C Factor
3 Receipts Factor		Activity*			of Montana Columns*	
3a Gross receipts, less returns and allowances	3a				Columns	
3b Receipts delivered or shipped to Montana purchasers:	Ja					
(1) Shipped from outside Montana	3b (1)					
(2) Shipped from within Montana	3b (1) 3b (2)					
3c Receipts shipped from Montana to:	30 (2)					
(1) United States government	3c (1)					
(2) Purchasers in a state where the taxpayer is not taxable	3c (1)					
3d Receipts other than receipts of tangible personal property (i.e., service income						
3e Net gains reported on federal Schedule D and federal Form 4797) 3d					
3f Other gross receipts (rents, royalties, interest, etc.)	3f					
3g Receipts of foreign subs included in combined group	3g					
3h Receipts of incensolidated subsidiaries included in combined group	3h					
3i Receipts (pro-rata share) of pass-through entities included in combined group						
3j Less: All intercompany transactions	3j					
3k Total Montana receipts (Add lines (3a) through (3j).)	3k					
3I Total Everywhere receipts	JK.					
(Enter in each column the total of lines (3a) through (3j) in the Everywhere column	.) 31					
3m Separate entity Receipts Factor	.)					
(Divide line (3k) by line (3l) and multiply the result by 100.)	3m					
3n Total Receipts Factor (Add columns from line (3m).)	3n					
4 Double Weighted Receipts Factors	OH					
4a Enter the amount reported on line 3m	4a					
4b Total Receipts for Double Weighted Calculation (Add columns from line (4a).						
5 Sum of the Factors	,					
Add lines (1p), (2j), (3m), and (4a) for each corporation	5					
6 Apportionment Factor						
6a Separate entity Apportionment Factor (Divide line 5 by the number of factors						
that can be included in the calculation. See instructions.)	6a					
6b Total Apportionment Factor (Add columns on line (6a) and enter here.						
This should equal page 5, line 6 of the Schedule K.)	6b					

^{*} Please include the amounts in columns A and B on Schedule K

2024 Montana Form CIT Schedule K-Combined – Separate Corporation Calculations (Continued)

Name			FEIN	
		Montana Separate Corporation Activity		B Grand Total
7 Montana Taxable Income				of Montana Columns*
7a Montana adjusted taxable income. (Enter the amount from CIT, page 3, line 4.) 7b Income apportioned to Montana (In each column, multiply line (6a) on page 11 by line (7a).) 7c Total income apportioned to Montana. (Add columns on line (7b). Enter this amount on line 5, page 3 of the CIT.) 7d Income directly allocated to Montana 7e Total income directly allocated to Montana. (Add columns on line (7d). Enter this amount on line 6, page 3 of the CIT.) 7f Montana taxable income before net operating loss (In each column, add lines (7b) and (7d).) 7g Total Montana taxable income. (Add columns on line (7f). Enter this amount on line 7, page 3 of the CIT.)	7a 7b 7c 7d 7e 7f 7g			
7h Montana net operating loss (NOL) carryover on a separate entity basis 7i Total NOL carryover (Add columns on line (7h). Enter this amount on line 8, page 3 of the CIT.) 7j Montana taxable income (Subtract line (7h) from line (7f) and enter result.) 7k Total Montana Taxable Income (Add all columns on line (7j). Enter this amount on line 9, page 3 of the CIT.) 7l Montana tax liability (Multiply (7j) by 6.75%, or 7% if you have a valid water's edge election.) If (7j) is a loss, enter \$50 7m Total Montana tax liability (Add all columns on line (7l). Enter this amount on line 10, page 3 of the CIT.) 7n Montana credits on a separate entity basis (Attach applicable form(s).) 7o Total Montana Credits. (Add columns on line (7n).) Enter this amount on line 26, Schedule C	7h 7i 7j 7k 7l 7m 7n 7o			

^{*}These totals must be reported on lines 5 through 10 on page 3 of the CIT.



2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction

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Name

			Montana Separate Corporation NOL Application				
1	Corporation name						
2	Corporation's Federal Tax Identification Number	(FEIN)					
3	3 Date of merger/consolidation (See instructions)						
			Α	В	Α	В	
	2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) fro Schedule K-Combined)	om					
Carry	forward deductions						
5	Taxable period of NOL						
5a	Total NOL for taxable period	5a					
5b	NOL applied to periods other than to 2024	5b					
5c	NOL carryforward to 2024	5c					
5d	NOL expired due to 7-year carryforward	5d					
5e	NOL available for carryforward	5e					
6	Taxable period of NOL						
6a	Total NOL for taxable period	6a					
6b	NOL applied to periods other than to 2024	6b					
6c	NOL carryforward to 2024	6c					
6d	NOL available for carryforward	6d					
7	Taxable period of NOL						
7a	Total NOL for taxable period	7a					
7b	NOL applied to periods other than to 2024	7b					
7c	NOL carryforward to 2024	7c					
7d	NOL available for carryforward	7d					
8	Taxable period of NOL MMDDYY						
8a	Total NOL for taxable period	8a					
8b	NOL applied to periods other than to 2024	8b					
8c	NOL carryforward to 2024	8c					
8d	NOL available for carryforward	8d					
9	Taxable period of NOL						
9a	Total NOL for taxable period	9a					
9b	NOL applied to periods other than to 2024	9b					
9с	NOL carryforward to 2024	9c					
9d	NOL available for carryforward	9d					
10	Taxable period of NOL MMDDYY						
10a	Total NOL for taxable period	10a					
10b	NOL applied to periods other than to 2024	10b					
	NOL carryforward to 2024	10c					
	NOL available for carryforward	10d					
11	Taxable period of NOL MMDDYY						
11a	Total NOL for taxable period	11a					
11b		11b					
	NOL carryforward to 2024	11c					
	NOL available for carryforward	11d					
12	Total separate corporation NOL carryforward to 202						
	Add column B lines 5 through 11	12					

2024 Montana Form CIT Schedule NOL – Net Operating Loss (NOL) Deduction (Continued)

Name **FEIN** Enter corporate information from previous page. **Montana Separate Corporation NOL Application** Corporation name Corporation's Federal Tax Identification Number (FEIN) Α В 2024 Montana separate corporation taxable income before NOL deduction (enter line 7(f) from Schedule K-Combined) **AMENDED RETURNS - carryback deductions** Taxable period of NOL 13a Total NOL for taxable period 13a 13b NOL applied to periods other than to 2024 13b 13c NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) 13c 13d Net NOL for taxable period 13d Taxable period of NOL 14a Total NOL for taxable period 14a 14b NOL applied to periods other than to 2024 14b 14c NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) 14c 14d Net NOL for taxable period 14d Taxable period of NOL 15a Total NOL for taxable period 15a 15b NOL applied to periods other than to 2024 15b 15c NOL carryback to 2024 (Total carryback for all entities limited to \$500,000) 15c 15d Net NOL for taxable period 15d Total separate corporation NOL carryback to 2024 16 16 Total separate corporation NOL carryforward 17 to 2024 from previous page, line 12. 17 Total separate corporation NOL deduction for 18 2024 (add lines 16 and 17 and enter total on page 3, line 8 - for combined filers, enter on

18

line 7(h) of Schedule K-Combined)



2024 Montana Form CIT Schedule WE – Water's Edge Schedule

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Name

Part I. Water's Edge Election

1 Enter the tax periods for which you received an approval letter from the department for a valid Water's Edge Election:

Part II. Calculation of Deemed Dividends Received from 80/20 Companies		
1 Enter the positive federal line 30 income of your 80/20 companies. (See instructions)	1	00
2 Enter your consolidated 1120 positive federal line 30 income. (See instructions)	2	00
3 Divide the amount on line 1 by the amount on line 2.		
This is the ratio of your 80/20 positive income to your consolidated 1120 positive income	. 3	
4 Enter the tax liability, after tax credits, which you reported on your consolidated 1120	4	00
5 Multiply line 3 by line 4. This is the federal tax liability associated with your 80/20 companies	. 5	00
6 Enter the section 78 gross-up received by your 80/20 companies (include schedule)	6	00
7 Subtract the total of lines 5 and 6 from line 1; enter the result.		
This is the after-tax net income of your 80/20 companies. If the result is less than zero, enter zero	. 7	00
8 Enter the after-tax net income of all unconsolidated 80/20 companies	8	00
9 Add lines 7 and 8; enter the result. This is your total after-tax net income	. 9	00
10 Multiply line 9 by 20% and enter the result here and on line 2(f) of Form CIT, page 3. This is your 20% deemed dividend	. 10	00

Part III. List your 80/20 Companies. Include a separate sheet if necessary.

A	A B C D		D	E	
Name	FEIN	Income/Loss	Income/Loss	Dividends Received	
		Reported on Line 28	Reported on Line 30		
		00	00	00	
		00	00	00	
		0.0	00	00	
		0.0	00	00	
		0.0	00	00	
		0.0	00	00	
		0.0	00	00	
	Totals	0.0	0.0	0.0	