





2015 Montana Partnership Information and Composite Tax Return

Include a complete copy of federal Form 1065 and all related forms and schedules.

| For calenda | r year 2015 or tax year beginning | M M D D 2 0 1 5 | and ending MMD | DYYYY |
|------------------------|--|-----------------------------|------------------------|---------------------------|
| Mark all that apply: | Name | | FEIN - | |
| Initial return | | | | |
| Final return | | | Enter number of: | |
| Amended return | Mailing Address | | Schedules K-1 Include | :d |
| Refund return | | | Resident Partners | |
| PTP | City | State Zip Code + 4 | Nonresident Partners | |
| Technical termination | | | Other Types of Partner | rs |
| Date Registered in Mon | tana MMDDYYYY | MT Secretary of State ID # | | See electronic options at |
| State formed in | on M M D D Y Y Y Y | Federal Business Code/NAICS | | -file revenue.mt.gov |
| Partners' Distrib | utive Share of Income Items (Form | 1065, Schedule K) | | |
| | ss income (loss) | | | 00 |
| | state income (loss) (include federal Form | | 2. | 00 |
| - | ental income (loss) | | 00 | |
| • | m other rental activities (include detailed | | 00 | |
| | 3b from line 3a. This is your other net i | | | 00 |
| | ments | | | 00 |
| | 4. | | | 00 |
| • | ds | | | 00 |
| • | awital main (lass) (instrude foderal Cabadi | | | 00 |
| | apital gain (loss) (include federal Schedu | | | 00 |
| | apital gain (loss) (include federal Schedul 1 gain (loss) (include federal Form 4797) | | | 00 |
| | oss) (include detailed statement) | | | 00 |
| • | ugh 11 and enter result. This is your tot | | | 00 |
| | utive Share of Deduction Items (Fo | | | 0.0 |
| | deduction (include federal Form 4562) | | 13a. | 00 |
| | | | | 00 |
| c. Investment in | terest expense | | 13c. | 00 |
| | (2) expenditures (include detailed staten | | | 00 |
| | ions (include detailed statement) | | | 00 |
| 14. Add lines 13a th | rough 13e and enter result. This is your | total federal deductions | 14. | 00 |
| 15. Subtract line 14 | from line 12. This is your federal incon | ne from all sources | 15. | 00 |
| | utive Share of Montana Additions | | • | |
| | dividends not taxable under the Internal F | | 00 | |
| | on income or profits | | 00 | |
| | ns (include detailed statement) | | 00 | |
| | 6b, and 16c; enter result. This is your to | | | 00 |
| | S. government obligations (include detail | | 00 | |
| | purchasing recycled material (include F | | 00 | |
| | ions (include detailed statement) | | 00 | 0.0 |
| | 7b, and 17c; enter result. This is your to | | | 00 |
| | d 16, then subtract line 17 from that result Allocated Montana Source Incom | | 10. | 00 |
| | ned to Montana. Multiply line 18 X | % (see instructions) | 10 | 00 |
| | d to Montana. Enter the income or loss a | | | 00 |
| | d 20; enter result. This is your total Mor | | | 00 |
| | , , , , , , , , , , , , , , , , , , , | | | |



| Form PR-1, Page 2 | | | FEIN | | | |
|--|------------------------|---|---------------------------|--------------------------|-------------------------------|---------|
| Calculation of Amo | ount Owed or | r Refund | | | | |
| 22. Enter your Montana | total composite t | ax from Schedule III, column E. | | 22. | | 0.0 |
| 23. Enter the amount of | total pass-throug | h withholding from Schedule III, | , column F | 23. | | 0.0 |
| Withholding | | | | | | |
| 24. a. Total Montana mii | neral royalty tax | withheld (see instructions) | 24a. | 0.0 | | |
| b. Mineral royalty tax | k withheld distrib | uted to partners | 24b. | 0.0 | | |
| c. Subtract 24b from | 24a. Montana i | nineral royalty tax withheld at | tributable to partners | hip24c. | | 0.0 |
| 25. a. Total Montana pa | ss-through withh | olding | 25a. | 0.0 | | |
| b. Montana pass-thr | ough withholding | distributed to partners | 25b. | 0.0 | | |
| c. Subtract line 25b | from 25a. Monta | na pass-through withholding | attributable to partner | rship25c. | | 0.0 |
| 26. Add lines 24c and 25 | c. This is the to | tal withholding payments attr | ibutable to partnershi | p. 26. | | 0.0 |
| Return Payments | | | | | | |
| 27. a. 2014 overpaymer | t applied to 2015 | 5 | 27a. | 0.0 | | |
| b. 2015 estimated pa | ayments | | 27b. | 0.0 | | |
| c. 2015 extension pa | ayment | | 27c. | 0.0 | | |
| d. For amended retu | ırns only—payme | ents made with original return | 27d. | 0.0 | | |
| e. For amended retu | ırns only—previo | usly issued refunds (see instruc | tions)27e. | 0.0 | | |
| f. Add lines 27a thro | ough 27d, then s | ubtract line 27e. This is your to | tal return payments | 27f. | | 00 |
| 28. Add lines 22 and 23, | then subtract lin | es 26 and 27f. This is your am | ount due or (overpaid |). 28. | | 0.0 |
| Penalties and Interes | • | • | | | | |
| 29. a. Partnership inforn | nation return late | filing penalty | 29a. | 0.0 | | |
| - | - | ated composite tax | | 0.0 | | |
| | | filing penalty | | 0.0 | | |
| d. Late payment per | alty | | 29d. | 0.0 | | |
| e. Interest | | | 29e. | 0.0 | | |
| | - | s your total penalties and inte | rest | 29f. | | 0.0 |
| Amount Owed or Re | | | | | | |
| | | | | | | 0.0 |
| | | nter it here. This is the amount | - | | | 0.0 |
| - | _ | ov. If writing a check, make it pa | | | EVENUE. | |
| | • • | ter it here. This is your overpay | _ | ve number 32. | | 0.0 |
| | • | u want applied to your 2016 cor | | 0.0 | | |
| | | er the amount here. This is you | | | | 0.0 |
| 54. Subtract line 55 from | illie 32 and ente | ine amount here. This is you | | | | 100 |
| Direct Deposit | 1. RTN# | 2. | ACCT# | | | |
| Your Refund Complete 1, 2, 3 and 4 (see instructions). | 3. If using direc | t deposit, you are required to m | ark one box. ► CI | hecking | Savings | |
| (See instructions). | 4. Is this refund | going to an account that is locate | d outside of the United S | states or its territorie | s? Yes | No |
| | | are that I have examined this ret is true, correct, and complete. | turn, including accompa | inying schedules a | nd statement | ts, and |
| Signature of General Partne | er or LLC Member | Manager Date | Printed Name and Title | | Telephone Nu | ımber |
| X | | | | | | |
| Print/Type Preparer's Name |) | Preparer's Signature | Date | PTIN | | |
| | | | | | | |
| Firm's Name | | Firm's Address | Telephone N | lumber Firm's | FEIN | |
| | | | | | | |
| | | | | | | |
| Mark if you do not r Form PR-1 sent nex | | DOR discuss this tax return with Yes No | ı your tax preparer? | | k this box to r Montana ex | |



Schedule I - Apportionment Factors for Multistate Partnerships

| Property Factor: Use average value for real and tangible personal property | | A and B. Enter percentages in column C. | A. Everywhere | B. Montana | C. Factor |
|---|---|--|--------------------------|-------------|-----------|
| 1b. Buildings | | * ' | | 0.0 | |
| 1c. Machinery | | F | | | |
| 1.1 1.2 1.2 1.2 1.3 | • | - | | | |
| 1e. Furniture and fixtures | | | | | |
| 1f. Leases and leased property | | | | | |
| 19 | | - | | | |
| th. Depletable assets | | - | | | |
| 11. Supplies and other 12. Property of foreign subsidiaries included in combined unitary group 1. 13. Property of pass-through entities included in combined unitary group 1. 14. Nultiply amount of rents by 8 and enter result 1. 15. Property Value add lines 1a through 1m. 16. 00 0 00 17. Paryoril Factor: 17. Paryoril Factor: 28. Congensation of officers. 29. 29. 00 0 00 20. 20. 20. 20. 20. 20. 20. 20. 20. 20. | • | | | | |
| 1). Property of foreign subsidiaries included in combined unitary group 1. 11. Property of pass-through entities included in combined unitary group 1. 11. Property of pass-through entities included in combined unitary group 1. 11. Property of pass-through entities included in combined unitary group 1. 12. Payroll Factor: 13. Payroll Factor: 14. Payroll Factor: 15. Payroll of pass-should include in column A. Multiply the result by 100. This is your property factor. 16. Payroll of unconsolidated subsidiaries included in combined unitary group 2. 17. Payroll of unconsolidated subsidiaries included in combined unitary group 2. 18. Payroll of foreign subsidiaries included in combined unitary group 2. 19. Payroll of unconsolidated subsidiaries included in combined unitary group 2. 20. Payroll of pass-through entities included in combined unitary group 2. 21. Payroll of pass-through entities included in combined unitary group 2. 22. Payroll of unconsolidated subsidiaries included in combined unitary group 2. 23. Sales group 1. 24. On 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | - | | | |
| Ik. Property of unconsolidated subsidiaries included in combined unitary group 1k. 1. 1k. 1. 1k. 1. 1k. 1. 1k. 1k. | | | | | |
| 11. Property of pass-through entities included in combined unitary group 11. 12. Multiply amount of rents by 8 and enter result | 1k. Property of unconsolidate | d subsidiaries included in combined | | | |
| Total Property Value add lines 1a through 1m | · · · | | | | |
| Total Property Value add lines 1a through 1m. Divide the total in column B by the total in column A. Multiply the result by 100. This is your property factor. 2a. Compensation of officers | | | | | |
| Divide the total in column B by the total in column A. Multiply the result by 100. This is your property factor: 2a. Compensation of officers | | - | | | |
| Payroll Factor: | | - | | | |
| 2a. Compensation of officers | - | the total in column A. Multiply the result by 10 | 00. This is your proper | ty factor1. | 9, |
| 2b. Salaries and wages | | | | | |
| Payroll included in: 2c. Costs of goods sold | • | | | | |
| 2c. Costs of goods sold | | 2b. [| 00 | 00 | |
| 2d. Other expenses and deductions. 2d. 2e. Payroll of foreign subsidiaries included in combined unitary group 2e. 2f. Payroll of unconsolidated subsidiaries included in combined unitary group 2f. 2g. Payroll of pass-through entities included in combined unitary group 2f. 00 00 00 00 00 00 00 00 00 00 00 00 00 | _ | | | | |
| 2e. Payroll of foreign subsidiaries included in combined unitary group 2e. 2f. Payroll of unconsolidated subsidiaries included in combined unitary group | • | - | | | |
| 2f. Payroll of unconsolidated subsidiaries included in combined unitary group | | - | | | |
| unitary group | | | 00 | 00 | |
| 2g. Payroll of pass-through entities included in combined unitary group 2g. 00 00 00 Total Payroll Value add lines 2a through 2g. 00 00 00 Divide the total in column B by the total in column A. Multiply the result by 100. This is your payroll factor. 2. 99 Sales (Gross Receipts) Factor: 3a. Gross sales, less returns and allowances. 3a. 00 3b. Sales delivered or shipped to Montana purchasers: (1) Shipped from outside Montana | | | | | |
| Total Payroll Value add lines 2a through 2g | · | | | | |
| Divide the total in column B by the total in column A. Multiply the result by 100. This is your payroll factor | | | | | |
| Sales (Gross Receipts) Factor: 3a. Gross sales, less returns and allowances | | | | 111 | _ |
| 3a. Gross sales, less returns and allowances | - | | 00. This is your payroll | factor2. | 9 |
| 3b. Sales delivered or shipped to Montana purchasers: (1) Shipped from outside Montana | | | | | |
| (1) Shipped from outside Montana | | | 00 | | |
| (2) Shipped from within Montana | | | | | |
| 3c. Sales shipped from Montana to: (1) United States government | | | | | |
| (1) United States government | | | 3b.(2) | 00 | |
| (2) Purchasers in a state where the taxpayer is not taxable | | | | | |
| 3d. Sales other than sales of tangible personal property (i.e. service income) | - · · · · · - · · · · · · · · · · · · · | | | | |
| 3e. Net gains reported on federal Schedule D and federal Form 4797 3e. 3f. Other gross receipts (rents, royalties, interest, etc.) | | | | 0.0 | |
| 3f. Other gross receipts (rents, royalties, interest, etc.) | | • • • • • • • | | | |
| 3g. Sales (receipts) of foreign subsidiaries included in combined unitary group | - · · · · · · · · · · · · · · · · · · · | - | | | |
| unitary group | | | 00 | 00 | |
| 3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group | , | | | | |
| combined unitary group | | | 00 | 00 | |
| 3i. Sales (receipts) of pass-through entities included in combined unitary group | | | 0.0 | 0.0 | |
| unitary group | | | 00 | 00 | |
| 3j. Less: All intercompany transactions | | | 00 | 00 | |
| Total Sales Value add lines 3a through 3j | | | | | |
| Divide the total in column B by the total in column A. Multiply the result by 100. This is your sales factor. | | | | | |
| Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors | | 0 , | | | 0 |
| Divide the total percentage on line 4, column C, by the number of factors that can be included in the calculation. If there is a value in column A for a factor category (Property, Payroll or Sales), you should include this factor as part of the calculation (see instructions). Enter the results here and also insert on Form PR-1, page 1, line 19. | • | | - | | |
| If there is a value in column A for a factor category (Property, Payroll or Sales), you should include this factor as part of the calculation (see instructions). Enter the results here and also insert on Form PR-1, page 1, line 19. | • | • | | | |
| part of the calculation (see instructions). Enter the results here and also insert on Form PR-1, page 1, line 19. | | | | | |
| | | | | | |
| | | | ert on Form PR-1, page | | _ |



| Form | PR-1, | Page | 4 |
|------|-------|------|---|
| | | | |

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|------|---|--|--|--|--|
| LIIN | | | | | |

Schedule II - Montana Partnership Tax Credits

| Тур | pe of Credit | Amount of Credit |
|-----|--|-------------------------------|
| 1. | Dependent Care Assistance Creditinclude Form DCAC | 00 |
| 2. | College Contribution Creditinclude Form CC | 00 |
| 3. | Health Insurance for Uninsured Montanans Creditinclude Form HI | 00 |
| 4. | Recycle Creditinclude Form RCYL | 00 |
| 5. | Alternative Energy Production Creditinclude Form AEPC | 00 |
| 6. | Contractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark here. | |
| | CGR Account ID: | 00 |
| 7. | Alternative Fuel Creditinclude Form AFCR | 00 |
| 8. | Infrastructure User Fee Credit include Form IUFC | 00 |
| 9. | Historic Property Preservation Creditinclude federal Form 3468 | 00 |
| 10. | Mineral and Coal Exploration Incentive Creditinclude Forms MINE-CERT and MINE-CRED | 00 |
| 11. | Empowerment Zone Credit | 00 |
| 12. | Biodiesel Blending and Storage Creditinclude Form BBSC | 00 |
| 13. | Insure Montana Small Business Health Insurance Credit. Business FEIN: | 00 |
| 14. | Emergency Lodging Creditinclude Form ELC | 0.0 |
| 15. | Unlocking State Lands Credit | 00 |
| Тур | pe of Credit Recapture | Amount of Credit Recapture |
| 16. | Historic Property Preservation Credit Recapture | 00 |
| 17. | Film Production Credit Recapture | 00 |
| 18. | Biodiesel Blending and Storage Credit Recapture | 00 |
| 19. | Oilseed Crushing and Biodiesel/Biolubricant Production Credit Recapture | 00 |

When attributing any credit or credit recapture from a partnership to its partners, use the same proportion the partnership used to report each partner's income or loss for Montana tax purposes. Include a detailed breakdown that shows each partner's share of the credit or credit recapture.

Use Montana Schedule K-1 to notify each partner of the amount of credit available to the partner.

| Form PR-1, Page 5 |
|-------------------|
|-------------------|

Schedule III – Montana Partnership Information

Summary Schedule and Supplemental Information

| Partnerships with more than 100 partners are required to e-file the Form PF | ₹-1. |
|---|------|
| See instructions for more information. | |

Complete columns E, F or G if the partner is a nonresident individual, estate, trust, foreign C corporation or second-tier pass-through entity. If electing composite tax, mark column F.

FEIN

| Complete columns A through D for all partners. | | | | column E. | | | |
|---|--|----------------------------|--------------------------|---|-----|---|----------------------------------|
| A | В | С | D | E | | F | G |
| Name Street Address or PO Box City State Zip Code | Entity Type (see codes below*) and Identification Number (FEIN or SSN) | Residency Code (R/N) | MT Distributive Share | Composite Income (from Schedule I column H) | | Pass-Through Withholding (see instructions) | PT-AGI or PT-STN (year) |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 00 | | 00 | - | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 0.0 | | 00 | 1 | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 0.0 | | 00 | 1 | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 00 | | 00 | | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 0.0 | | 00 | | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 0.0 | | 00 | | 00 |
| | Entity Type | □R | | | | | |
| | FEIN | | | | | | |
| | SSN | □N | 00 | | 00 | | 00 |
| . Enter the totals of columns D, E and F from all page | s (see instructions) | | 00 | | 0.0 | | 00 |

Transfer the total from column E to Form PR-1, line 22. Transfer the total from column F to Form PR-1, line 23. Include all additional pages from line 8 with the tax return.

*Column B Entity Type Codes:

C - C corporation D - Disregarded entity E - Estate F - Foreign C corporation I - Individual P - Partnership PTP - Publicly traded partnership S - S corporation T - Trust TE - Tax-exempt entity

If additional space is needed, make copies of this page.



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| FEIN | - | | | | |
|------|---|--|--|--|--|
|------|---|--|--|--|--|

Schedule IV - Montana Partnership Composite Income Tax Schedule

| Part I. Eligible Participating Partners | Part II. Composite Tax Ratio | 1 | 2 | 3 |
|--|---|--|--|--|
| Enter the number of eligible participating partners. See instructions for more information about eligible participating partners. | Use the amount in column 3 to complete the calculation in column H below. | Enter the amount from Form PR-1, line 15 | Enter the amount from Form PR-1, line 21 | Divide column 2 by column 1. Do not enter more than 1.000000. |
| | | 00 | 0.0 | |

| Part III. Enter below in columns A through H the required information and amounts for each eligible participating partner. | | | | | | | | | | |
|--|--|---|-----------------------|----------------------|--|---|-----|--|--|--|
| Α | В | С | D | E | F | G | Н | | | |
| Name | Social security number or federal employer identification number | Partner's share of federal income from entity | Standard deduction | Exemption \$2,330 | Montana taxable income – Subtract columns D and E from column C. | Enter the appropriate tax from the tax table below. | | | | |
| 1. | | 00 | 0.0 | 0.0 | 0.0 | 00 | 00 | | | |
| 2. | | 00 | 0.0 | 0 | 00 | 00 | 00 | | | |
| 3. | | 00 | 0.0 | 0 | 0.0 | 00 | 00 | | | |
| 4. | | 00 | 0.0 | 0 | 0.0 | 00 | 00 | | | |
| 5. | | 00 | 0.0 | 0 | 0.0 | 00 | 00 | | | |
| 6. | | 00 | 0.0 | 0 | 0.0 | 00 | 0.0 | | | |
| 7. | | 00 | 0.0 | 0. | 0.0 | 00 | 0.0 | | | |

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

Transfer the amounts from column H to Form PR-1, Schedule III, column E.



11. Enter the total composite tax from all additional pages, if used

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If additional space is needed, make copies of this page. Include all additional pages from line 11 with the tax return.

8.

9.

10.

| If Your Taxable Income Is More Than | But Not More Than | Multiply Your Taxable Income By | And Subtract | This Is Your Tax |
|--|--------------------|------------------------------------|--------------|---------------------|
| \$0 | \$2,800 | 1% (0.010) | \$0 | |
| \$2,800 | \$5,000 | 2% (0.020) | \$28 | |
| \$5,000 | \$7,600 | 3% (0.030) | \$78 | |
| \$7,600 | \$10,300 | 4% (0.040) | \$154 | |
| \$10,300 | \$13,300 | 5% (0.050) | \$257 | |
| \$13,300 | \$17,100 | 6% (0.060) | \$390 | |
| | More Than \$17,100 | 6.9% (0.069) | \$544 | |

| Form PR-1, Page 7 | | FEIN | | | | | | |
|--|---|-----------------------------|--------------------------|-----|--|--|--|--|
| Schedule VI – Reporting of Special Transactions | | | | | | | | |
| appro | Complete Schedule VI only if your partnership filed any of the federal income tax 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 1065. | | | | | | | |
| 1. | The partnership filed federal Form 8918 – Mater Internal Revenue Service. | rial Advisor Disclosure | Statement with the | Yes | | | | |
| | Form 8918 is required to be filed by material adv | risors to any reportable tr | ansactions. | | | | | |
| 2. | . The partnership filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service. | | | | | | | |
| | NOTE: Mark the box if your like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property. | | | | | | | |
| | Form 8824 is used to report each exchange of b like-kind. | usiness or investment pr | operty for property of a | | | | | |
| 3. | The partnership filed federal Form 8865 – Retur Foreign Partnerships with the Internal Revenue | Respect to Certain | Yes | | | | | |
| | Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), Section 6038B (reporting of transfers to foreign partnerships) or Section 6046A (reporting of acquisitions, dispositions and changes in foreign partnership interest). | | | | | | | |
| 4. | 4. The partnership filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service. | | | | | | | |
| | Form 8886 is used to disclose information for each reportable transaction in which you participated. | | | | | | | |
| Complete this section if you made a disbursement to a related party. | | | | | | | | |
| 5. | During this tax year, the partnership made payments to one or more related parties (excluding salary compensation) that exceed \$100,000 per recipient. | | | | | | | |
| | If your answer is "Yes" to this question, provide the name and federal employer identification number of each related party below and the amount that you paid to each related party: | | | | | | | |
| | Name FEIN Amount of Payment | | | | | | | |
| | | | C | 10 | | | | |
| | | | C | 0 | | | | |
| | | | C | 0 | | | | |