Form PR-1

Mark all that apply:

Initial return

Final return

Amended return

City

Refund return

State formed in

PTP

No Staples Important! Partnerships with more than 100 partners are required to e-file this form.

2018 Montana Partnership Information and Composite Tax Return Include a complete copy of federal Form 1065 and all related forms and schedules. MMDD2018 and ending MMDDYYYY For calendar year 2018 or tax year beginning Name FEIN Enter number of: Mailing Address Schedules K-1 Included **Resident Partners** State Zip Code + 4 Nonresident Partners Other Types of Partners Date Registered in Montana MT Secretary of State ID # Federal Business Code/NAICS on 1065 Schodulo K)

Partnara' Distributiva Sh

	lers Distributive Share of Income items (Form 1065, Schedule K)		
	Ordinary business income (loss)		00
2.	Net rental real estate income (loss) (include federal Form 8825)	2.	00
3a.	- 5	0 0	
b.	Expenses from other rental activities (include detailed statement) 3b.	00	
C.	Subtract line 3b from line 3a. This is your other net rental income or loss	Зс.	00
4.	Guaranteed payments	4.	00
5.	Interest income	5.	00
6.	Ordinary dividends	6.	00
7.	Royalties	7.	00
8.	Net short-term capital gain (loss) (include federal Schedule D, Form 1065)		00
9.	Net long-term capital gain (loss) (include federal Schedule D, Form 1065)	9.	00
10.	Net section 1231 gain (loss) (include federal Form 4797)		00
11.	Other income (loss) (include detailed statement)	11.	00
12.	Add lines 1 through 11 and enter result. This is your total federal income or loss.		00
Partn	ers' Distributive Share of Deduction Items (Form 1065, Schedule K)		
13a.	Section 179 deduction (include federal Form 4562)	13a.	00
b.	Contributions	13b.	00
c.	Investment interest expense	13c.	00
d.	Section 59(e)(2) expenditures (include detailed statement)	13d.	00
e.	Other deductions (include detailed statement)	13e.	00
14.	Add lines 13a through 13e and enter result. This is your total federal deductions		00
15.	Subtract line 14 from line 12. This is your federal income from all sources		00
Partn	ers' Distributive Share of Montana Additions and Deductions to Income		
16a.	Interest and dividends not taxable under the Internal Revenue Code 16a.	00	
b.	Taxes based on income or profits	0 0	
C.	Other additions (include detailed statement)16c.	0 0	
	Add lines 16a, 16b, and 16c; enter result. This is your total Montana additions to in	n come. 16.	00
17a.	Interest on U.S. government obligations (include detailed statement) 17a.	00	
b.	Deduction for purchasing recycled material (include Form RCYL) 17b.	0 0	
c.	Other deductions (include detailed statement)17c.	0 0	
d.	Nonapportionable income/(loss) (include detailed statement)	0 0	
	Add lines 17a through 17d; enter result. This is your total Montana deductions to i	ncome 17.	00
18.	Add lines 15 and 16, then subtract line 17 from that result		00
Appo	rtioned and Allocated Montana Source Income 🛛 🗌 Schedule I Not Req	uired (see instructions)	
	Income apportioned to Montana. Multiply line 18x% (see instruction	ns)	00
	Income or loss allocated directly to Montana (see instructions)		00
	Add lines 19 and 20; enter result. This is your total Montana source income		00

Office Use Only





File online at revenue.mt.gov



Form PR-1, Page 2 - 2018	FEIN		
Calculation of Amount Owed or Refund			
22. Enter your Montana total composite tax from Schedule IV, colum	n H	22.	00
23. Enter the sum of pass-through withholding from all Montana Sch	edules K-1, part 5, lii	ne 2a23.	00
Withholding			
24 a. Total Montana mineral royalty tax withheld on your behalf (see instru	ictions) 24a.	00	
b. Mineral royalty tax withheld distributed to partners	24b.	00	
c. Subtract 24b from 24a. Montana mineral royalty tax withheld attri	butable to partnership	p. 24c.	00
25 a. Total Montana pass-through withholding paid on your behalf (see instru	ctions)25a.	00	
b. Montana pass-through withholding distributed to partners		0.0	
c. Subtract line 25b from 25a. Montana pass-through withholding a	tributable to partners	hip25c.	00
26. Add lines 24c and 25c. This is the total withholding payments attri			00
Return Payments			
27 a. 2017 overpayment applied to 2018		00	
b. 2018 estimated payments		00	
c. 2018 extension payment		00	
d. For amended returns only—payments made with original return		00	
e. For amended returns only-previously issued refunds (see instru		00	
f. Add lines 27a through 27d, then subtract line 27e. This is your			00
28. Add lines 22 and 23, then subtract lines 26 and 27f. This is you			00
Penalties and Interest (see instructions)			
29 a. Partnership information return late filing penalty		00	
b. Interest on underpayment of estimated composite tax		00	
c. Composite income tax return late filing penalty		00	
d. Late payment penalty		00	
e. Interest		00	
f. Add lines 29a through 29e. This is your total penalties and in			00
Amount Owed or Refund		201.	00
30. Add lines 28 and 29f		30	00
31. If line 30 results in an amount due, enter it here. This is the amo			00
Pay online at revenue.mt.gov. If writing a check, make it	-		
32. If line 30 results in an overpayment, enter it here. This is your overpay			00
33. Enter the amount from line 32 that you want applied to your 2019	-		00
estimated tax	· · · ·	00	
34. Subtract line 33 from line 32 and enter the amount here. This is			00
	your roruna		00
Direct Deposit			
	ACCT#		
Complete 1, 2, 3 and 4 3. If using direct deposit, you are required to ma		hecking Savings	
(see instructions). 4. Is this refund going to an account that is located		•	Yes No
Under penalties of false swearing, I declare that I have examined this re	turn, including accor	npanying schedules and st	atements, and to
the best of my knowledge and belief, it is true, correct, and complete.			
Signature of Officer Date Prin	ited Name and Title	Teleph	none Number
X MMDDYYYY			

Print/Type Preparer's Name	Preparer's Signature	Date	PTIN
		MMDDYYYY	
Firm's Name	Firm's Address	Telephone Number	Firm's FEIN

May the DOR discuss this tax return with your tax preparer?





I. Property Factor: Use average value for real and tangible personal property. 1a. Land	00 00 00 00 00 00 00 00 00 00 00 00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
1b. Buildings 1b. 1c. Machinery 1c. 1d. Equipment 1d. 1e. Furniture and fixtures 1e. 1f. Leases and leased property 1f. 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. 1l. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result 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. 2. Payroll Factor: 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
1c. Machinery 1c. 1d. Equipment 1d. 1e. Furniture and fixtures 1e. 1f. Leases and leased property 1f. 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. 1l. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result 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. 2. Payroll Factor: 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
1d. Equipment 1d. 1e. Furniture and fixtures 1e. 1f. Leases and leased property 1f. 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. 1l. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result. 1m. Total Property Value add lines 1a through 1m 1m. Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
1e. Furniture and fixtures. 1e. 1f. Leases and leased property 1f. 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. 1l. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result 1m. Total Property Value add lines 1a through 1m 1m. Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00 00 00 00 00 00 00 00 00 00 This is your property factor 00 00 00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
1f. Leases and leased property	00 00 00 00 00 00 00 00 This is your property factor 00 00 00	00 00 00 00 00 00 00 00 00 00 00 00 00
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. 1l. Property of pass-through entities included in combined group 1k. 1l. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result. 1m. Total Property Value add lines 1a through 1m 1m. Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00 00 00 00 00 00 This is your property factor 00 00 00	00 00 00 00 00 00 00 00 00 00 00
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. 1l. Property of pass-through entities included in combined group 1k. 1l. Property of pass-through entities included in combined group 1k. 1l. Property of pass-through entities included in combined group 1k. 1m. Multiply amount of rents by 8 and enter result. 1m. Total Property Value add lines 1a through 1m 1m. Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00 00 00 00 00 This is your property factor 00 00 00	00 00 00 00 00 00 00 00 00 00
1i. 1i. 1j. Property of foreign subs included in combined group	00 00 00 00 00 00 This is your property factor 00 00 00	00 00 00 00 00 00 00 00 00
1j. Property of foreign subs included in combined group 1j. 1k. Property of unconsolidated subs included in combined group 1k. 1l. Property of pass-through entities included in combined group 1k. 11. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result 1m. Total Property Value add lines 1a through 1m 1m. Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c.	00 00 00 00 00 00 This is your property factor 00 00	00 00 00 00 00 00 00 00 00
1k. Property of unconsolidated subs included in combined group 1k. 11. Property of pass-through entities included in combined group 1l. 1m. Multiply amount of rents by 8 and enter result	00 00 00 This is your property factor 00 00 00	00 00 00 00 00 00 00 00
11. Property of pass-through entities included in combined group11. 11. 1m.Multiply amount of rents by 8 and enter result	00 00 This is your property factor 00 00 00	00 00 00 1. 00 00 00
1m. Multiply amount of rents by 8 and enter result	00 00 00 00 00 00 00 00 00 00 00	00 00 1. 00 00
Total Property Value add lines 1a through 1m	00 This is your property factor 00 00 00 00 00	00 1. 00 00 00
Divide the total in column B by the total in column A. Multiply the result by 100. Payroll Factor: 2a. Compensation of officers2a. 2b. Salaries and wages2b. Payroll included in: 2c. Costs of goods sold2c.	This is your property factor	1. 00 00 00
Payroll Factor: 2a. Compensation of officers 2b. Salaries and wages 2b. Payroll included in: 2c. Costs of goods sold	00 00 00	00000
2a. Compensation of officers 2a. 2b. Salaries and wages 2b. Payroll included in: 2c. 2c. Costs of goods sold 2c.	00	00
2a. Compensation of officers	00	00
Payroll included in: 2c. Costs of goods sold2c.	0.0	00
2c. Costs of goods sold2c.		
2c. Costs of goods sold2c.		
2e. Payroll of foreign subs included in combined group2e.	00	00
2f. Payroll of unconsolidated subs included in combined group2f.	00	00
2g. Payroll of pass-through entities included in combined group2g.	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 100.		
Gross Receipts Factor:		
3a. Gross Receipts, less returns and allowances	00	
3b. Receipts delivered or shipped to Montana purchasers:	00	
(1) Shipped from outside Montana	3h (1)	00
(1) Shipped from within Montana		00
3c. Receipts shipped from Montana to:		00
(1) United States government	2c(1)	00
		00
(2) Purchasers in a state where the taxpayer is not taxable		00
3d. Receipts other than receipts of tangible personal property (e.g. service inco		
3e. Net gains reported on federal Schedule D and Form 4797 3e.	00	00
3f. Other gross receipts (rents, royalties, interest, etc.)	00	00
3g. Receipts of foreign subs included in combined group	00	00
3h. Receipts of unconsolidated subs included in combined group 3h.	00	00
3i. Receipts (pro-rata share) of pass-through entities		0.0
included in combined group	00	00
3j. Less: All intercompany transactions	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 the result by 100.		
. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your	r factors	4.
Divide the percentage on line 4 by the number of factors included in the calcula	ation of line 4. If a property,payrol	





Amount of Credit

Schedule II - Montana Partnership Tax Credits

Type	of	Credit
1 y p c	U 1	orcuit

ependent Care Assistance Credit ollege Contribution Credit ealth Insurance for Uninsured Montanans Credit ecycle Credit Iternative Energy Production Credit ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I	include Form CC include Form HI include Form RCYL include Form AEPC	00 00 00 00
ollege Contribution Credit ealth Insurance for Uninsured Montanans Credit ecycle Credit Iternative Energy Production Credit ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I	include Form CC include Form HI include Form RCYL include Form AEPC	00
ealth Insurance for Uninsured Montanans Credit ecycle Credit Iternative Energy Production Credit ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I	include Form HI include Form RCYL include Form AEPC	00
Iternative Energy Production Credit ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I	include Form AEPC	
Iternative Energy Production Credit ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I	include Form AEPC	00
ontractor's Gross Receipts Tax Credit. If multiple CGR accounts, mark I		
CGR Account ID:	CGR	00
Iternative Fuel Credit		00
frastructure User Fee Credit	include Form IUFC	00
istoric Property Preservation Credit	include federal Form 3468	00
lineral and Coal Exploration Incentive Creditinclude Fo	orms MINE-CERT and MINE-CRED	00
mpowerment Zone Credit		00
		00
		00
tudent Scholarship Organization Credit		00
		00
		00
-		00
	CGR Account ID: ternative Fuel Credit frastructure User Fee Credit istoric Property Preservation Credit ineral and Coal Exploration Incentive Credit include For mpowerment Zone Credit odiesel Blending and Storage Credit novative Educational Program Credit tudent Scholarship Organization Credit mergency Lodging Credit nlocking Public Lands Credit	

Туре	of	Credit	Recapture
------	----	--------	-----------

Type of Credit Recapture	Amount of Credit Recapture
18. Historic Property Preservation Credit Recapture	00
19. Film Production Credit Recapture	00
20. Biodiesel Blending and Storage Credit Recapture	00
21. 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.



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.	Use the amount in column 3	Enter the amount from	Enter the amount from	Divide column 2 by
See instructions for more information about	to complete the calculation	page 1, line 15	page 1, line 21	column 1 Do not enter more than
eligible participating partners.	in column H below.	of this form.	of this form.	1.000000
		00	00	

Part III. Enter below in columns A through H the required information and amounts for each eligible participating partner.

	A	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 \$2,440	Montana taxable income – Subtract columns D and E from column C.	Enter the appropriate tax from the tax table below.	Montana composite income tax. Multiply column G times composite tax ratio from Part II.
1.			00	00	00	00	00	00
2.			00	00	00	00	00	00
3.			00	00	00	00	00	00
4.			00	00	00	00	00	00
5.			00	00	00	00	00	00
6.			00	00	00	00	00	00
7.			00	00	00	00	00	00
8.			00	00	00	00	00	00
9.			00	00	00	00	00	00
10.			00	00	00	00	00	00
11. E	Enter the total composite tax from all additior	al pages, if used					11.	00
	· · · · · · · · · · · · · · · · · · ·		Add column H, line	es 1 through	11. This is y	our total composite	income tax liability.	00

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

Transfer the amounts from column H to each partner's Montana Schedule K-1, Part 5, Line 1.



If additional space is needed, make copies of this page. 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	This Is Your Tax
\$0	\$3,000	1% (0.010)	\$0	
\$3,000	\$5,200	2% (0.020)	\$30	
\$5,200	\$8,000	3% (0.030)	\$82	
\$8,000	\$10,800	4% (0.040)	\$162	
\$10,800	\$13,900	5% (0.050)	\$270	
\$13,900	\$17,900	6% (0.060)	\$409	
	More Than \$17,900	6.9% (0.069)	\$570	

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Schedule VI – Reporting of Special Transactions

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 need to include a complete copy of your federal tax return Form 1065.

03	to one of more of mese forms, you need to molde a complete copy of you rederal tax retain room.	
1.	The partnership filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service.	Yes
2.	· ·	Yes
	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.	
	Use Form 8824 to report each exchange of business or investment property for property of a like- kind.	
3.	The partnership filed federal Form 8865 – Return of U.S. Persons With Respect to Certain	
	Foreign Partnerships with the Internal Revenue Service.	Yes
	Use Form 8865 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.	The partnership filed federal Form 8886 – Reportable Transaction Disclosure Statement with the	
	Internal Revenue Service.	Yes
	Use Form 8886 to disclose information for each reportable transaction in which you participated.	
	Complete this section if you made a disbursement to a related party.	
5.	· · · · · · · · · · · · · · · · · · ·	
	(excluding salary compensation) that exceed \$100,000 per recipient.	Yes
	If you answer "Yes" to this question, please 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	
	00	



00