FORM CLT- 4S	MONTANA SMALL BUSINESS CORPORATION TAX RETURN	1997
Check if Applicable: ___ Initial Return ___ Final Return ___ Multistate Corporation	Name: Address: City, State, Zip Code:	FEIN:_____ Federal Business Code: _____ Incorporated in State of: _____ Date:_____ Date Qualified in Montana: _____

Reporting Method: Cash_____ Accrual_____ Other (Specify)_____

1.	Ordinary income (loss) from trade or business activities (FORM 1120S, page 1, line 21)		1	
2.	Net income (loss) from rental real estate activities (attach Form 8825)		2	
3.(a)	Gross income from other rental activities	3(a)		
(b)	Expenses from other rental activities (attach schedule)	3(b)		
	Net income (loss) from other rental activities. (subtract line 3b from line 3a)		3	
4.	Portfolio income (loss):			
(a)	Interest income	4(a)		
(b)	Dividend income	4(b)		
(c)	Royalty income	4(c)		
(d)	Net short-term capital gain/(loss) (attach Federal Schedule D)	4(d)		
(e)	Net long-term capital gain/(loss) (attach Federal Schedule D)	4(e)		
(f)	Other portfolio income	4(f)		
	Total Portfolio Income		4	
5.	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)		5	
6.	Other income		6	
7.	**Total lines 1 through 6**		7	
8.	Charitable contributions (attach schedule)		8	
9.	Section 179 expense deduction (attach Form 4562)		9	
10.	Deductions related to portfolio income/(loss) (you must itemize)		10	
11.	Other deductions (attach schedule)		11	
12.	**Total lines 8 through 11**		12	
13.	Add: a. Taxes based on income or profits	13(a)		
	b. Federal tax exempt interest	13(b)		
	c. Other additions (ATTACH DETAILED BREAKDOWN)	13(c)		
	Total Montana Additions to Income		13	
14.	LESS: Montana Reductions (ATTACH DETAILED BREAKDOWN)		14	
15.	**Income taxable to shareholders (line 7 - line 12 + line 13 - line 14)**		15	
16.	Multistate Taxpayers: line 15 X _____% from Schedule K, line 5		16	
17.	Multistate Taxpayers: income allocated directly to Montana		17	

NEW:. For years beginning after December 31, 1996 there is no longer a $10 fee for filing the Montana CLT- 4S

☐ **Check here, if you DO NOT need the Montana Small Business Corporation Tax Return and Instructions sent to you next year.**

ATTACH REMITTANCE PAYABLE TO DEPARTMENT OF REVENUE

A COPY OF YOUR FEDERAL FORM 1120S MUST BE ATTACHED

Schedule K Apportionment Factors for Multistate Taxpayers

	A. EVERYWHERE	B. MONTANA	C. FACTOR
1. **Property Factor:**			(B divided by A = C)
Use average value for real and tangible personal property:			
Land			
Buildings			
Machinery			
Equipment			
Furniture and fixtures			
Inventories			
Supplies and other			
Rents X 8			
TOTAL Property			%
2. **Payroll Factor:**			
Compensation of officers			
Salaries and wages			
Payroll included in:			
Cost of goods sold			
Repairs			
Other deductions			
TOTAL Payroll			%
3. **Sales (Gross Receipts) Factor:**			
Gross sales, less returns			
Other (attach schedule)			
TOTAL Sales			%
4. Sum of Factors (add lines 1, 2, and 3)			%
5 **APPORTIONMENT FACTOR (1/3 of line 4; If less than 3 factors exist, see instructions) (Enter here and on line 5, page 1)**			%

Shareholder Information (See Page 1 of Instructions):

NAME	Social Security #	Montana Resident	Compensation	Ownership %	Profit (Loss)%
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					

DECLARATION

This return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief acounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return; including all accompanying sch and statements; is to the best of my knowledge and belief, a true, correct and complete return, made in good faith for the income period s pursuant to the Montana Corporation License Tax Law and Regulation.

Signature of officer **Date** **Name of person or firm preparing retur** **Date**

Title **Telephone number** **Address and Zip Code** **Telephone number**