

SSN input boxes

Schedule VIII – Special Transactions, NOL Election and Amended Return Information
File Schedule VIII with your Montana Form 2.

Part I. Reporting of Special Transactions

Complete this part only if you and/or your spouse filed any of the federal income tax forms described below. Mark the appropriate box indicating which forms you filed with the Internal Revenue Service (IRS) 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 income tax return Form 1040.

Mark "Yes" if you filed any of the following forms with the Internal Revenue Service.

- 1 I filed federal Form 8824 – Like-Kind Exchanges with the IRS
NOTE: Mark "Yes" 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.
2 I filed federal Form 8865 – Return of U.S. Persons With Respect to Certain Foreign Partnerships with the IRS
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).
3 I filed federal Form 8886 – Reportable Transaction Disclosure Statement with the IRS
Use Form 8886 to disclose information for each reportable transaction in which you participated.

Part II. Net Operating Loss (NOL) Carryback Election and Special Carryback Period

Check here if you elect to forgo the carryback of a 2017 NOL. You have to make this election by the due date (including extension) for filing your 2017 income tax return. If you forgo the carryback of a 2017 NOL, report the amount from Montana Form NOL, Schedule A, line 25 on the appropriate line on the 2018 Form 2, Schedule II

If you are allowed a longer carryback period check the appropriate number of years.

Example: You are a farmer who is eligible for a five-year carryback
3 years 5 years 10 years

Part III. Amended Return. Check the appropriate box(es).

- a. NOL carryback
b. Federal audit
c. Amended federal return
d. Filing status
e. Other

In the table below, indicate the line references for which you are reporting a change and explain in detail the reason(s) for the change.

Table with 3 columns: Form or Schedule, Line or Box Number, Reason(s) for Change

