



ADMINISTRATIVE RULES OF MONTANA



42.26.203 CONSISTENCY AND UNIFORMITY IN REPORTING

- (1) In filing returns with this state, if the taxpayer departs from or modifies the manner in which income has been classified as apportionable or nonapportionable income in returns for prior years, the taxpayer shall disclose in the return for the current year the nature and extent of the modification.
- (2) If the returns or reports filed by a taxpayer for all states to which the taxpayer reports under Article IV of the Compact or the Uniform Division of Income for Tax Purposes Act are not uniform in the classification of income as apportionable or nonapportionable income, the taxpayer shall disclose in its return to this state the nature and extent of the variance.

Authorizing statute(s): 15-1-201, 15-31-313, 15-31-501, MCA

Implementing statute(s): 15-1-601, Title 15, chapter 31, part 3, MCA

History: NEW, Eff. 1/2/77; AMD, 2017 MAR p. 2328, Eff. 1/1/18.