



ADMINISTRATIVE RULES OF MONTANA



24.40.1405 CLOSING AN EMPLOYER ACCOUNT

- (1) An employer that ceases all employment and reports no wages to the department for eight consecutive calendar quarters is removed from the department's record of active employers.
- (2) An employer that has notified the department it has ceased to employ is removed from the department's record of active employers.
- (3) The quarterly report and payment for the final quarter wages as were paid must be filed with the department within 30 days if the employer:
 - (a) quits doing business;
 - (b) sells or transfers the business, or the major portion of the business assets; or
 - (c) becomes insolvent.

Authorizing statute(s): 39-51-301, 39-51-302, MCA

Implementing statute(s): 39-51-204, 39-51-603, 39-51-1101, 39-51-1102, 39-51-1103, MCA

History: NEW, 2004 MAR p. 2808, Eff. 11/19/04; TRANS and AMD, from 24.11.2015, 2024 MAR p. 1458, Eff. 7/1/24.