



ADMINISTRATIVE RULES OF MONTANA



42.9.103 LATE-FILE PENALTY FOR PASS-THROUGH ENTITIES

- (1) A pass-through entity required to file a Montana information return, as provided in ARM Title 42, chapter 9, is subject to a late-filing penalty if the return is not filed by the due date (including extensions).
- (2) ARM 42.3.101 through 42.3.115 and 42.3.120 apply to requests for waiving penalties.
- (3) For disregarded entities that do not have a tax year, the number of partners, shareholders, members, or other owners will be determined as of the preceding December 31.

Authorizing statute(s): 15-1-201, 15-30-2620, 15-31-501, MCA

Implementing statute(s): 15-30-2602, 15-30-2603, 15-30-3302, 15-30-3311, 15-30-3312, 15-31-101, 15-31-111, MCA

History: NEW, 2002 MAR p. 3708, Eff. 12/27/02; AMD, 2010 MAR p. 174, Eff. 1/15/10; AMD, 2015 MAR p. 2152, Eff. 12/11/15.