



ADMINISTRATIVE RULES OF MONTANA



42.26.204 COMBINED REPORTS

- (1) If a particular trade or business is carried on by a taxpayer and one or more unitary affiliated corporations owned greater than 50 percent, the taxpayer is required to file a "combined report" whereby the entire apportionable income of such trade or business is apportioned in accordance with 15-31-305 through 15-31-311, MCA.

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

Implementing statute(s): 15-1-601, 15-31-301, 15-31-302, 15-31-303, 15-31-304, 15-31-305, 15-31-306, 15-31-307, 15-31-308, 15-31-309, 15-31-310, 15-31-311, 15-31-312, 15-31-321, 15-31-322, 15-31-323, 15-31-324, 15-31-325, 15-31-326, MCA

History: NEW, Eff. 1/2/77; AMD, 2001 MAR p. 2469, Eff. 12/21/01; AMD, 2017 MAR p. 2328, Eff. 1/1/18.