



ADMINISTRATIVE RULES OF MONTANA



42.9.202 FILING REQUIREMENT

- (1) The Montana composite income tax return is due on or before the due date (including extensions) of the entity's information return provided in ARM 42.9.301 and 42.9.401. Extension of the date for filing the composite return does not extend the date for paying the composite tax. Interest and a late payment penalty accrue from the original due date of the return.
- (2) The composite return must include the name, address, social security or federal employer identification number, ownership interest in the entity that is used to calculate the owner's distributive share of income, and composite return liability of each consenting eligible participant included in the filing.

Authorizing statute(s): 15-30-2620, MCA

Implementing statute(s): 15-30-2104, 15-30-3312, MCA

History: NEW, 1996 MAR p. 2985, Eff. 10/4/96; TRANS, from ARM 42.15.704 and AMD, 2002 MAR p. 3708, Eff. 12/27/02; AMD, 2004 MAR p. 2751, Eff. 11/5/04; AMD, 2010 MAR p. 174, Eff. 1/15/10.