



ADMINISTRATIVE RULES OF MONTANA

42.9.301 PASS-THROUGH ENTITY INFORMATION RETURNS FOR PARTNERSHIPS

- (1) Every partnership that has Montana source income must file a Form PR-1, Montana Partnership Information and Composite Tax Return, on or before the 15th day of the third month following the close of its annual accounting period.
- (2) A six-month extension of time to file a partnership return is automatically allowed if any tax, penalties, and interest due are paid on or before the date the return is filed.
- (3) A partnership required to file a Montana partnership information return is subject to a late-filing penalty if:
 - (a) the Montana partnership information return is not filed by the due date (including extensions);
 - (b) a copy of the partnership's federal partnership return is not filed with the Montana partnership information return; or
 - (c) a return is filed that does not include all of the following information:
 - (i) name, address, and social security or federal identification number of each partner;
 - (ii) the partnership's Montana source income;
 - (iii) each partner's distributive share of Montana source income, gain, loss, deduction, or credit or items of income, gain, loss, deduction, or credit; and
 - (iv) each partner's distributive share of income, gain, loss, deduction, or credit, or item of income, gain, loss, deduction, or credit from all sources.

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, 15-31-101, 15-31-111, MCA

History: NEW, 2002 MAR p. 3708, Eff. 12/27/02; AMD, 2010 MAR p. 174, Eff. 1/15/10; AMD, 2017 MAR p. 2094, Eff. 11/10/17.