



ADMINISTRATIVE RULES OF MONTANA



42.2.202 DEFINITIONS

The following definitions apply to terms found in this subchapter:

- (1) "Contact person" means the department representative designated to answer questions regarding the information contained in the administrative summons.
- (2) "Interested person" means the taxpayer to whom the summons relates or any other person to whom the records or testimony pertains, including a third-party record keeper.
- (3) "Records" means books, papers, and other data, whether in paper or electronic form.
- (4) "Third-party record keeper" means, but is not limited to:
 - (a) an attorney;
 - (b) an accountant;
 - (c) a registered agent;
 - (d) a conservator;
 - (e) a bank or credit union;
 - (f) a broker-dealer or investment advisor; or
 - (g) any other person engaged in the making or keeping of records involving transactions of other individuals.

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

Implementing statute(s): 2-4-104, 15-1-301, 15-1-302, MCA

History: NEW, 2006 MAR p. 681, Eff. 3/10/06.