



ADMINISTRATIVE RULES OF MONTANA

42.15.120 APPORTIONABLE AND NONAPPORTIONABLE INCOME - APPORTIONMENT OR ALLOCATION - INDIVIDUALS, ESTATES, AND TRUSTS

- (1) For purposes of the reporting requirements for individuals, trusts, and estates that have Montana apportionable or nonapportionable income and determining their Montana tax liability, the following rules contained in ARM Title 42, chapter 26 - Corporate Multistate Activities subchapters are cross referenced for guidance and applicability:
 - (a) 1 - General Provisions;
 - (b) 2 - Income Allocation and Apportionment, except ARM 42.26.204, 42.26.228, 42.26.229, and 42.26.260;
 - (c) 4 - Special Rules Related to Installment Sales;
 - (d) 6 - Railroads;
 - (e) 7 - Trucking;
 - (f) 8 - Airlines;
 - (g) 9 - Special Rules for Construction Contracts;
 - (h) 10 - Publishing Companies - Apportionment;
 - (i) 11 - Television and Radio Broadcasting;
 - (j) 12 - Telecommunication Services for Corporate Income Taxes; and
 - (k) 13 - Financial Institutions.
- (2) The taxpayer may petition for, or the department may require, an alternative method of reporting activity in the state as provided in 15-1-601, MCA.
- (3) When applying the rules referred to in (1), the terms "individual," "trust," or "estate" replace the term "corporation," and the provisions of Title 15, chapter 30, MCA, replace references to Title 15, chapter 31, MCA.

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

Implementing statute(s): 15-1-601, 15-30-2120, MCA

History: NEW, 1982 MAR p. 2102, Eff. 11/25/82; AMD, 2002 MAR p. 3708, Eff. 12/27/02; TRANS, from ARM 42.16.1201, 2004 MAR p. 3153, Eff. 12/17/04; AMD, 2010 MAR p. 1088, Eff. 4/30/10; AMD, 2011 MAR p. 2679, Eff. 12/9/11; AMD, 2018 MAR p. 854, Eff. 4/28/18; AMD, 2025 MAR, 42-1088, Eff. 1/25/25.