



## ADMINISTRATIVE RULES OF MONTANA



### 42.26.201 INTENT

- (1) The regulations in this subchapter of ARM Title 42, chapter 26 are applicable to Article IV of the Multistate Tax Compact, 15-1-601, MCA, and to the Uniform Division of Income for Tax Purposes Act, 15-31-302 through 15-31-312, MCA, and are modeled after regulations adopted by the Multistate Tax Commission. Statutory references in the regulations are to 15-31-302 through 15-31-312, MCA, but also apply to the corresponding subsections of Article IV of the Multistate Tax Compact, 15-1-601, MCA.
- (2) The regulations in this subchapter are intended to set forth methods concerning the application of the apportionment and allocation provisions of Title 15, chapter 31, part 3, MCA, and Article IV of 15-1-601, MCA. The provisions set forth in this subchapter are applicable to any taxpayer having apportionable income, regardless of whether or not it has nonapportionable income, and the allocation rules are applicable to any taxpayer having nonapportionable income, regardless of whether or not it has apportionable income.
- (3) The only exceptions to the allocation and apportionment rules contained in this subchapter are set forth in ARM 42.26.261 through 42.26.264 pursuant to the authority of 15-31-312, MCA. Special rules pertaining to certain industries are referenced in other subchapters of ARM Title 42, chapter 26.
- (4) The regulations in this subchapter are not intended to modify existing rules concerning jurisdictional standards.

**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

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**History:** NEW, Eff. 1/2/77; AMD, 1993 MAR p. 572, Eff. 4/16/93; AMD, 2001 MAR p. 2469, Eff. 12/21/01; AMD, 2011 MAR p. 2053, Eff. 9/23/11; AMD, 2017 MAR p. 2328, Eff. 1/1/18.