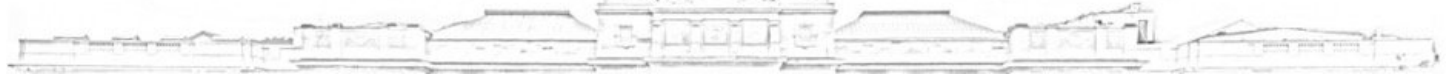




ADMINISTRATIVE RULES OF MONTANA



42.9.102 PASS-THROUGH ENTITY INFORMATION RETURNS

- (1) Every pass-through entity with Montana source income is subject to the requirement in 15-30-3302, MCA, to file pass-through entity information returns. Most pass-through entities are subject to an annual filing requirement. In general, the status of a pass-through entity is the same as its status for federal income tax purposes. A pass-through entity falls into one of three categories:
 - (a) partnership;
 - (b) S corporation; or
 - (c) disregarded entity.
- (2) Disregarded entities with Montana source income, whose separate existence is disregarded for federal income tax purposes, are subject to the information return filing requirements in this rule, even though no filing requirement may be imposed in the IRC. Some disregarded entities are required to file information returns only on the happening of an event.
- (3) Partnership and S corporation returns can be filed electronically through the joint federal/state program using Montana-approved e-filing tax software.
- (4) Pass-through entity information returns can be filed on paper and mailed to:

Montana Department of Revenue

P.O. Box 8021

Helena, Montana 59604-8021.
- (5) Rules for automatic extensions to file the information returns are provided for in ARM 42.9.301 and 42.9.401 for each type of pass-through entity. In addition, on written application, and for good cause shown, the department may grant additional extensions for the filing requirements provided in this subchapter.

Authorizing statute(s): 15-1-201, 15-30-2620, 15-31-501, MCA

Implementing statute(s): 15-30-2602, 15-30-2603, 15-30-2616, 15-30-3302, 15-30-3311, 15-30-3312, 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, 2011 MAR p. 2679, Eff. 12/9/11; AMD, 2015 MAR p. 2152, Eff. 12/11/15.