



2008 Temporary Emergency Lodging Credit
 15-30-196 and 15-31-171, MCA

Name (as it appears on your tax return) _____

Your Social Security Number or Federal Employer Identification Number _____

Public Accommodation License Number _____
 (Provided by the Department of Health and Human Services)

If this credit is a pass-through to you from a partnership or S corporation enter the name, FEIN and your percentage of ownership in the partnership or S corporation.

Name _____ FEIN _____ Percent of Ownership _____ %

Please complete the following for each individual referred for lodging in Montana:

	Column A	Column B	Column C	Column D	Column E	
	Name of Designated Charitable Organization Referring Individual	Date(s) of Lodging	Allowable Credit Per Night	Number of Nights of Lodging (Maximum of 5 days)	Multiply the amount in Column C by the amount in Column D and enter result here.	
1.			\$30			
2.			\$30			
3.			\$30			
4.			\$30			
5.			\$30			
6.			\$30			
7.			\$30			
8.			\$30			
9.			\$30			
10.			\$30			
11.	Enter the total of Column E here and on Form 2, Schedule V for individuals, Form CLT-4, Schedule C for C corporations, Form CLT-4S, Schedule II for S corporations, or Form PR-1, Schedule II for Partnerships. This is your Temporary Emergency Lodging Credit.					11.

When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.

Form TELC General Instructions

Definitions

“Designated Charitable Organization” means an organization approved by the Montana Department of Public Health and Human Services to make referrals for temporary emergency lodging.

Who can claim this credit?

A licensed lodging facility who provided lodging for an individual displaced from their residence by reason of temporary immediate danger from assault or potential assault by a partner or family member. The individual must be referred by a designated charitable organization.

The list of charitable organizations qualified to make a referral is available at <http://www.dphhs.mt.gov/PHSD/Food-consumer/emergency-lodging.shtml>.

Can I carry any excess temporary emergency lodging credit back to a prior year or forward to a subsequent year?

This credit is a refundable credit and it can not be carried back or carried forward.

What information do I have to include with my return when I claim this credit?

When you claim this credit, attach a copy of the Montana Form TELC to your individual income tax or corporate income tax return. If you are an S corporation or partnership and are claiming this credit, attach Montana Form TELC to your Montana information return Form CLT-4S or PR-1 and include a separate statement identifying each owner and their proportionate share of this credit.

How do I claim this credit when I am a partner or shareholder in a partnership or S corporation?

When the partnership or S corporation provides temporary lodging for a referred individual, the entity will report the credit on its informational tax return and provide you with your share of the credit.

Your share of the credit that is passed through to you by your S corporation or partnership is based on the same proportion used by you to report your income and loss for Montana tax purposes.

When your S corporation or partnership passes through a credit, remember to provide the entity's name, federal employer identification number and your percentage of ownership in the space provided on the Form TELC.

What other information do I have to keep with my records to support this credit?

You must retain a voucher, letter or similar documentation from the referring organization for each time emergency lodging is provided by your establishment. The documentation must contain the following information:

- name of the referring organization;
- name of the person who made the referral;
- a statement describing the reason for the lodging;
- number of individuals for which lodging is provided;
- name of the establishment providing the lodging; and
- date(s) lodging was provided

What limitations apply to this credit?

The credit is limited to a maximum of 5 nights of lodging for each individual per calendar year. The amount of the credit is equal to \$30 for each night of lodging provided regardless of the number of individuals in the room. For example, if two people are provided lodging in the same room for three nights, the amount of the credit is \$90 (three nights of lodging multiplied by \$30 per night). If two or more individuals share a room for one night, they are each deemed as having been provided one night of lodging.

If you have questions, please call us toll free at (866) 859-2254 (in Helena, 444-6900).