



Application for Automatic Extension of Time to File a Pass-Through Entity Information Return

For calendar year 2002 or tax year beginning _____, 2002; ending ____20____

Entity Name and Address _____

Federal Identification Number or Social Security Number _____

Use Montana Form PT-EXT to request an automatic extension of time to file a Partnership, S. corporation, or Disregarded Entity Information Return for entities that have a tax year beginning before January 1, 2003. This automatic extension will extend the due date of the information return for Montana to correspond with your federal extension.

File Montana Form PT-EXT by the regular due date of the return for which an extension is requested. The regular due date for an information return is:

- Form PR-1 (Partnership) 15th day of the fourth month following the close of the annual accounting period.
- Form CLT4-S (S. Corporation) 15th day of the third month following the close of the annual accounting period.
- Form DER-1 (Disregarded Entity) See reverse side of Form PT-EXT for due date.

Check type of Montana Information Return for which the extension is applied for.

- Form PR-1 (Partnership Information Return)
- Form CLT4-S (S. Corporation Information Return)
- Form DER-1 (Disregarded Entity Information Return)
If filing form DER-1 Check type of Disregarded Entity
 - Single member Limited Liability Company
 - IRC § 761 Partnership
 - IRC § 1361(b)(3) Qualified Subchapter S Subsidiary
 - IRC § 856(i)(2) Real Estate Investment Trust (Qualified REIT Subsidiary)
 - IRC § 860D Real Estate Mortgage Investment Conduit (REMIC)

Form DER-1 Disregarded Entity Information Return Due Date

Any single-member limited liability company (LLC) treated as a disregarded entity that has Montana source income, whether formed in Montana or in another state or country, must file a Montana Disregarded Entity Information Return, Form DER-1 unless the sole member is an individual who has been a full-year Montana resident during the applicable reporting period.

Single Member Limited Liability Company whose single member is a:

- C corporation: Form DER-1 is due on or before the 15th day of the third month following the close of the C corporation's annual accounting period
- S. corporation: Form DER-1 is due on or before the 15th day of the third month following the close of the S. corporation's annual accounting period.
- Qualified Subchapter S Subsidiary: Form DER-1 is due on or before the due date of the parent S. corporation's information return.
- Real Estate Investment Trust (REIT): Form DER-1 is due on or before the 15th day of the third month after the close of the REIT's annual accounting period.
- Qualified REIT Subsidiary: Form DER-1 is due on or before the due date of the parent REIT's information return.
- Individual, Estate or Non-Grantor Trust: Form DER-1 is due on or before the 15th day of the fourth month following the close of the annual accounting period of the individual, estate, or trust.
- Partnership: Form DER-1 is due on or before the 15th day of the fourth month following the close of the partnership's annual accounting period.
- Real Estate Mortgage Investment Conduit (REMIC): Form DER-1 is due on or before the 15th day of the fourth month after the close of the REMIC's annual accounting period.
- Electing IRC 761 Partnership: Form DER-1 is due on or before April 15, 2003.
- Any other single member not described above: Form DER-1 is due on or before August 31, 2003.

IRC 761 Electing Partnership (Syndicate, Group, Pool, Joint Venture, or other Unincorporated Organization). Form DER-1 is due on or before August 31, 2003.

Qualified Subchapter S Subsidiaries (as defined in IRC 1361(b)(3)). Form DER-1 is due on or before August 31, 2003.

Qualified Real Estate Investment Trust Subsidiaries (as defined in IRC 856(i)(2)). Form DER-1 is due on or before the due date of its parent REIT's information return.

Real Estate Mortgage Investment Conduit (REMIC as defined in IRC 860D). Federal Form 1066, Real Estate Mortgage Investment Conduit Income Tax Return is required to be filed on or before the due date (including extensions) for filing its federal return.