



MONTANA

EMPLOYERS' TAX GUIDE

for Income Tax Withholding

Dear Montana Employer:

Thank you for being the point of collection for Montana individual income withholding taxes. We appreciate the job you do to make this state a great place to live and work.

Your Montana Department of Revenue is committed to providing the best possible tax services to the citizens and businesses of our great state. We promise to do the best we can

- To provide you with the most accurate and timely assistance to help your business file its tax returns, and
- To ensure that all citizens and businesses pay their fair share of Montana taxes—no more and no less.

The purpose of this Employers' Tax Guide is to help you comply with Montana income tax withholding law. It provides basic information and answers to the most commonly asked employer questions. You will find a Montana Employment Tax Chart that outlines the classes of employment and types of payments that may or may not be subject to withholding. The Registration/Application for Permit (Form GenReg) is near the back of the guide. You can also download this form from our website at <http://www.mt.gov/revenue/>.

Finally, we continue to work for you. Please let us know how we are doing—we rely on your ideas and information to help us maintain an efficient and effective income tax withholding program. If you have questions, comments and suggestions please call us toll free at (866) 859-2254 (in Helena, 444-6900), or write to us at Montana Department of Revenue, P.O. Box 5835, Helena, MT 59604-5835.

Thank you for helping make our tax system work for all Montanans and for all the businesses that participate in our economy!

Best regards,

Dan Bucks

Director, Montana Department of Revenue

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Terms You Should Know

Employee – is an individual who performs a service for a person or organization. One of the tests applied to determine whether an individual is an employee is: Does the individual or organization for whom the service is performed have the legal right to control the way in which the service is carried out? It is only the right to control that is important; it is not necessary that the control is ever actually exercised.

Employer – is a person or organization who pays wages to an individual in exchange for the performance of a service by the individual. Individuals, corporations, partnerships, estates, trusts, associations, joint ventures, religious organizations, government agencies, and political subdivisions are among the entities which may be employers. This is not an exclusive list.

Form W-2 – is a wage and earnings statement. This is a federal form.

Form W-4 – is a withholding allowance form completed by employees. This is a federal form. Employers should withhold for Montana based on the value on line 5 only. Exempt is not permitted.

Remittance Schedule – is the filing and payment frequency for withholding. The schedule can be annual, monthly or accelerated.

Wage – is a general term that encompasses, but is not limited to, salaries, wages, bonuses, fees, commissions, vacation allowances, retroactive pay increases, and any other payments made by an employer for services provided by his/her employee, unless exempted. The term wages also includes the cash value of any asset which is given to an employee as compensation for his/her service to the employer.

Withholding – is money deducted and taken from an employee's wages by an employer for payment of the employee's income taxes.

State Income Tax Withholding

What are employers' withholding responsibilities?

Individuals who earn wages by performing services in Montana are liable for Montana income tax. As an employer, it is your duty by law, to deduct the tax from the wages you pay. If you reside in Montana or are a non-resident employer who pays wages for services performed in Montana, you are required to withhold Montana income tax. This money belongs to your employees and is only held in trust by you, until paid to the state. You should not use withholding monies to operate your business.

What are exempt wages?

There are certain kinds of services and compensation that are excluded by law from withholding. Please refer to the Employment Tax Chart on pages 6-7 for a list of exemptions.

If your employees qualify under the following exemptions, you will need to withhold from their wages as explained below.

North Dakota Residents – Montana and North Dakota have a reciprocal agreement which calls for a resident of one of the states to pay income tax to his state of residency even though the compensation upon which the tax is based is earned in the other state. So, you are not required to withhold Montana income tax from compensation paid to employees who have established themselves as North Dakota residents.

Employees who wish to take advantage of this agreement, will need to obtain Form NR-2 (Employee's Certificate of North Dakota Residence) at <http://mt.gov/revenue> or by writing us at Department of Revenue, P.O. Box 5835, Helena, Montana 59604-5835, or calling us toll free at (866) 859-2254 (in Helena, 444-6900). They must complete the form and file it with you, and you will then need to send a copy to us at this same address.

We may notify you to disregard an employee's false or unsubstantiated NR-2 and require you to resume withholding and/or collection of past due withholding from the employee's current wages.

Interstate Transportation – If you are a motor or rail carrier, your employees are subject to the jurisdiction of the Interstate Commerce Commission, and to income tax withholding only in their state of residency. Montana resident transportation workers pay income tax to Montana on all their earnings.

Native Americans – Compensation you pay to enrolled members of an Indian tribe who live and work within the boundaries of their enrolled tribe's reservation is not subject to Montana income tax withholding, provided that such enrolled members' income is derived from reservation sources. You are required to have statements from exempt employees on file, stating that they reside on their reservations, along with their certificates of enrollment.

Compensation you pay to enrolled members of an Indian tribe who do not live and work within the boundaries of their enrolled tribe's reservation is subject to Montana income tax withholding. Compensation you pay to enrolled members of an Indian tribe who live and work within the boundaries

of their enrolled tribe's reservation is subject to Montana income tax withholding if it is not derived from reservation sources.

Should I withhold from pensions, annuities, deferred compensation and IRAs?

Your employees' contributions to qualifying annuity contracts as defined by the Internal Revenue Code (IRC), such as "tax sheltered" annuity plans for teachers, deferred compensation for public employees, or other similar plans, are exempt from withholding requirements to the extent that the contributions are not included in their adjusted gross income for federal income tax purposes. Contributions made to individual retirement accounts under Sec. 3401(a)(12), IRC, while considered compensation to the employee, are not subject to Montana withholding if you reasonably expect that your employee will be able to deduct such amounts as retirement savings account contributions.

Withholding on distributions from pensions, annuities and other deferred-type compensation is voluntary. If your employees request that you withhold on such plans, you are required to do so. Please call us toll free at (866) 859-2254 (in Helena, 444-6900) for more information.

Do I need to withhold from non-residents and non-resident aliens?

Compensation you pay to a non-resident or non-resident alien is subject to Montana income tax withholding in all cases unless the compensation is specifically exempted under Montana law. (See earlier section on exempt wages.)

If you employ non-residents short-term or indefinitely, their compensation is subject to withholding. Compensation which may be excluded from federal withholding or federal adjusted gross income under a U.S. tax treaty is subject to Montana income tax withholding. The determination of whether or not a non-resident alien qualifies for tax treaty exclusion is not made until the Montana individual income tax return is filed by the non-resident alien at year end.

How much should I withhold?

The amount of tax you withhold from an employee's pay depends upon three factors: (1) the length of your payroll period, (2) the gross pay, and (3) the number of withholding allowances claimed on W-4 forms. To request a copy of the withholding tax tables, please call us toll free at (866) 859-2254 (in Helena, 444-6900) or log on to <http://www.mt.gov/revenue>.

Your employees may request that additional money is withheld to meet their tax obligations. The

amounts withheld are reported and paid as any other withholding.

How do I determine withholding allowances?

The number of allowances claimed is set by your employees for both federal and state purposes when they complete the federal W-4 form (withholding allowance certificate). (Montana does not provide a separate W-4 form). Your employees can use separate W-4s for state purposes. If so, the following rules apply.

- The federal W-4 is used to determine the number of allowances. Your employees may elect to have a different number of allowances for federal and state purposes.
- Exemption from withholding for federal purposes does not exempt your employees from Montana income tax withholding. The State of Montana does not recognize an "exempt" status on a W-4 form.
- If the line 5 on the W-4 is left blank or has anything other than a number entered on it, your employee is deemed to be claiming "zero" allowances and withholding tax should be calculated and deducted accordingly.
- Any change to the W-4 form for the Federal Child Tax Credit purposes does not change the W-4 for state purposes.
- You are required to provide a copy of any (W-4) to us, on which an employee has claimed exemption or 10 or more withholding allowances. If we determine that such a certificate is unacceptable, we may notify you to disregard the allowances your employee has claimed. We will then advise you of the maximum number of withholding allowances that employees can claim. If the same employee then submits another W-4 form showing allowances greater than those set by the department, you are required to again disregard it.

How do I withhold from supplemental wages?

If you pay supplemental wages such as commissions, bonuses or overtime pay with your employees' regular wages, the amount of tax withheld should be based on the total of the regular and supplemental wages.

If you pay supplemental wages separately (for example, a "Christmas Bonus"), the tax withheld may, at your option, be based on:

- the total of the supplemental wage and the regular wage for the current payroll period, or
- the total of the supplemental wage and the regular wage for the last preceding payroll period which

- falls within the same calendar year, or
- a flat 6% of the supplemental wage.

Montana Withholding Payments

What is the Montana withholding remittance schedule?

The remittance schedule is the frequency that your withholding payments are due to the state based on the lookback period. Your schedule may be accelerated (more frequently than monthly), monthly or annual. There is no longer a quarterly remittance requirement.

What is the lookback period?

The lookback period is the 12 month period from July 1 of the preceding year to June 30 of the current year. The lookback period is used to determine your reporting and payment schedule for the next calendar year.

Based upon the lookback period, we will send you the appropriate number of vouchers. If you need additional vouchers, please call us toll free at (866) 859-2254 (in Helena, 444-6900).

I am an employer with no filing history. I am not sure what my employee withholding will total. What payment schedule will I use?

If you are a new employer or do not have a complete lookback period, you will need to follow the monthly remittance schedule until we are able to determine your appropriate remittance schedule. However, you may request additional vouchers and pay as frequently as you like.

Will I always remit as an annual payer because I file under this classification now?

No. We will notify you before November 1 each year, what your remittance schedule will be for the next calendar year. This schedule is based on your withholding payments during your lookback period—July 1 to June 30.

How is my withholding schedule determined?

The following chart is an overview of the requirements. To determine your schedule for the coming calendar year, add the amount of state income tax withheld and paid during the period July 1 through June 30 of the current year. Please refer to the schedule that applies to your business.

Example: To determine your schedule, add the amount paid July 1 through June 30 of the previous year and refer to the chart. If the amount of state income tax you withheld is \$12,000 or more, the

accelerated schedule applies; if the amount withheld is \$1,200 – \$11,999, the monthly schedule applies; if the amount withheld is less than \$1,200, the annual schedule applies, unless you are a new employer or don't have a complete lookback period. As of the 2005 tax year, there is no longer a quarterly tax schedule.

Schedule Thresholds	Pay Date and Form
Accelerated \$12,000 or more	Pay per federal schedule. Payment coupon (Form MW-1)
Monthly \$1,200-11,999	15th of month following (Form MW-1)
Annual \$1,199 or less	Feb 28 (Form MW-1)

You have the option to submit payments on a more frequent basis than required by your schedule. If you are required to remit on an annual basis, we will send you additional payment vouchers in case you decide to pay on a more frequent basis.

We are required by law to:

- review your payment history for the lookback period
- notify you by November 1 each year what your schedule is for the next calendar year
- supply you with proper forms

What are the guidelines for paying my withholding?

It is important that you use the preprinted vouchers. These vouchers have optical characters which we scan electronically to ensure that your payments are properly credited to your account.

Each form is personalized to a specific employer. Please do not photocopy another employer's remittance voucher for your own use, as your payment could be applied incorrectly. Our equipment reads the scan line across the bottom of the voucher and directs the payment accordingly. If you use someone else's payment voucher, their information in the scan line could prevent your payment from being credited to the proper account, regardless of what you might write elsewhere on the voucher.

Please note: Even if you paid no wages during the period, you are still required to submit a payment voucher showing "zero" withholding. This will fulfill your filing requirement and prevent us from sending you a "delinquent" letter.

If you have questions about your schedule or need information about how to complete the forms, please call us toll free at (866) 859-2254 (in Helena, 444-6900).

What is the Form MW-3?

Form MW-3 is your annual payment reconciliation and W-2 transmittal. We use the information requested on this form for our annual reconciliation process.

The filing deadline for all Form MW-3s is February 28th.

What do I do with my MW-3?

You can file the Form MW-3 online through the Taxpayer Access Point (TAP) at <https://tap.dor.mt.gov/> or you can file on paper. Detailed instructions accompany the forms, but if you have questions, please call us toll free at (866) 859-2254 (in Helena, 444-6900).

If you discover an error after year end, you are required to remit any tax due with an explanation of the error, along with your corrected W-2s.

What is the wage and earning statement?

Each employer needs to provide the state and each employee, a wage and earnings statement. This statement is commonly called a W-2. The W-2 is a federal form and the instructions for completing it are in the W-2 instruction booklet. Federal publications 15 and 15A also provide additional information. The state portion of the W-2 is usually located in the lower portion of your W-2.

The filing deadline is February 28.

Do I need to prepare employee wage statements even if no tax was withheld?

Whenever wages are paid, you must prepare a W-2 for each of your employees regardless of whether any tax was withheld. For Montana employees, a six-part form must be used. The box numbers on the W-2 form may change from year to year.

If you are an agricultural or domestic employer and have not withheld from your employees, you will need to complete W-2s and provide them to your employees. You do need to submit these W-2 forms to us; however, no MW-3 is required.

Must I use paper W-2s?

Electronic W-2s may be submitted in lieu of paper documents through the File Transfer System (FTS) in the most current version of the EFW2 format as defined by the Social Security Administration. FTS can be accessed at <https://transfer.mt.gov/> and more information about Electronic Filing of W-2 and 1099 Documents can be found at <http://mt.gov/revenue/forbusinesses/electronicfiling/efilingw2and1099.asp>. Please see our website at <http://mt.gov/revenue> for information concerning electronic filing using our file transfer service.

I no longer have employees. What am I required to do?

You will need to send us the following documents within 30 days of ceasing to be an employer:

- Your payment voucher with remittance for the final payroll period in which wages were paid.
- The MW-3 with the W-2 form, reporting your employees' wages and taxes withheld during the year, to the date of termination of wage payments; and
- If you are an annual filer, you will need to file your final MW-3 with the W-2 form, reporting your employees' wages and taxes withheld during the year to the date of termination of business.

Do I need to file Form 1099s with the Department of Revenue?

If you are required to file a Form 1099 of any type or any other informational return with the Internal Revenue Service, you are required to send a copy to us.

The filing deadline for all Form 1099s is February 28th.

Form 1099s with or without state withholding may be submitted electronically or on paper. Please see our website at <http://www.mt.gov/revenue> for details.

What records do I need to keep?

To be prepared for an audit, you must keep a record of:

- beginning and end date of each pay period
- total wages paid during each pay period
- method of payment
- your employees' names, social security numbers and wages for each pay period.

For a complete explanation of the records you must keep, please refer to Section 42.17.203 of the Administrative Rules of Montana. If you would like a copy of these rules, or if you have questions, please call us toll free at (866) 859-2254 (in Helena, 444-6900) or visit <http://mt.gov>.

Your records must be available for inspection by the department or our authorized representative. A field representative may audit your records. The purpose of an audit is to see that your returns are being filed correctly and that you are complying with the law. The field representatives are available to answer your questions and help you understand the state income tax withholding program.

If you need to correct or amend a report that you have already mailed, please send a revised copy with

your explanation of the change(s), and the name of a contact person to: Montana Department of Revenue, PO Box 5835, Helena, MT 59604-5835.

Electronic Filing and ACH Payment

Is there an ACH Debit Program for withholding tax?

Yes. Business Tax Express (BTE) allows businesses to establish an account and password. Once your account is established, you simply log in each time you wish to make a payment, enter the necessary data and print a receipt. Your payment will automatically be withdrawn from your business' bank account.

The online service also allows you to transmit payments and filings on behalf of multiple businesses, lets you "warehouse" your payment for a later date, and provides you with two years of payment history. This service will make it faster, easier and more convenient for you to pay your withholding. Demonstrations are available for you by clicking on TRY THE DEMO in the lower left-hand corner of the BTE website located at <https://app.mt.gov/bustax/>. Business Tax Express also offers payment options for other tax types. See this web page, <http://mt.gov/services/business.asp#cat5>, to find out what.

Is there an ACH Credit Program for withholding tax?

Yes. If you choose to file using our ACH credit program, you will need to ask your bank to send us an electronic file. The file will provide us with your business ID numbers, the period you are paying and the amount of the payment. If your bank is already sending the department ACH files, you can be approved within 24 hours. If your bank is not yet participating in the program, you can find the instructions at <http://mt.gov/revenue/forbusinesses/electronicfiling/achcreditpaymentinst.asp>, you can fax the form found at <http://mt.gov/revenue/formsandresources/forms/ETR.pdf> to (406) 444-9372 and we will email a confirmation with the instructions or you can register online at <https://tap.dor.mt.gov/>. For questions, please call us toll free at (866) 859-2254 (in Helena, 444-6900).

Penalties

What are the penalties for not filing, or filing late?

It is important that you file and pay timely. If you do not, your account can be assessed the following penalties and or interest:

- If you do not file your MW-3 by February 28, the

late filing penalty is \$50 or the tax due, whichever is less.

- If you do not pay your tax when due, as established by your filing frequency, the late payment penalty is 1.5% per month on the unpaid tax, not to exceed 15% of the tax due.
- The interest on tax not paid by the due date, as established by your filing frequency, is assessed at the rate of 12% per year, and accrued at 1% per month on the unpaid tax.

If you believe you have reasonable cause for being late, you may request a waiver of penalties. We will then notify you whether we will grant the waiver or not. As a general rule, not having the necessary forms to send with your payment is not an acceptable reason to request a waiver.

Are there other penalties I should be aware of?

If you do not furnish wage and tax statements (W-2s) by February 28, there is a \$50 minimum penalty or \$5 per W-2 penalty, whichever is greater.

What will happen if I do not withhold or pay?

You are responsible to deduct and withhold as required under 15-30-202, MCA. If you do not do so, you can be charged penalty and interest even if the actual tax liability has been paid by your employee.

If you do not pay amounts withheld within the time provided, and use this money to further your business pursuits, it is deemed to be an illegal conversion of trust monies. The owners of the business become personally liable for the tax due, even if the business is a corporation. The taxes are not dischargeable in the case of a bankruptcy, either by the business or individual that is liable for the tax.

If it is established that you knowingly or purposely intended to evade tax or any lawful requirements of our department, additional penalties, not less than \$1,000 and not more than \$10,000 may be assessed [MCA 15-1-216 (3)].

Power Of Attorney

Do I need to file a Power of Attorney with the Department of Revenue?

Written authorization is required any time an individual, other than the taxpayer, requests confidential taxpayer information. For your convenience, a power of attorney form (Form POA) is available on our web-site.

Montana Employment Tax Chart		
Classes of Employment		
1	A dependant of the sole proprietor for whom the sole proprietor may claim an exemption under the Internal Revenue Code	Not Subject
2	Spouse/dependent child – of sole proprietor	Not Subject
3	Members of a partnership or member managed LLC	Not Subject
4	Corporate officers	Subject
5	Agricultural labor	Not Subject
6	Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority	Not Subject
7	Service performed by a duly ordained, commissioned, or licensed minister of a church in a ministerial duty or by a member of a religious order in the exercise of duties required by the order	Not Subject
8	Other church employees	Subject
9	Services of an individual under the age of 18 delivering or distributing newspapers to a point for subsequent delivery or distributions	Not Subject
10	The sale of newspapers or magazines to ultimate consumers where the newspapers or magazines are sold wholesale to the seller at a fixed price and seller keeps the excess	Not Subject
11	Freelance correspondents, provided the person is compensated solely by the story/picture	Not Subject
12	Real estate brokers	Not Subject
13	Securities and Insurance salespeople	Subject
14	Direct sellers engaged in the sale of consumer products, primarily in the customer's home	Not Subject
15	Cosmetologists and barbers who are independent contractors	Not Subject
16	Services as an elected public official	Subject
17	Services performed at a school, college or university by a currently enrolled student or the spouse of such a student	Subject
18	Employment with any railroad engaged in interstate commerce	Subject – Only if Montana residents
19	Service performed by an individual who is enrolled at a nonprofit or public educational institution which uses academic instruction combined with actual work experience	Subject
20	Deceased worker – The deceased worker's final check is not subject to withholding, but is subject to individual income tax. Normally, the last check is made out to the decedent rather than to the estate and the wages are included on the W-2. On occasion, the final check is issued to the estate and entered on a 1099.	Not Subject
21	Companionship services – An employee in domestic service employment to provide companionship services, as defined in 29 CFR 552.6, or respite care for individuals who, because of age or infirmity, are unable to care for themselves as provided under section 213(a)(15) of the Fair Labor Standards Act. 29 U.S.C. 213, when the person providing the service is employed directly by a family member or an individual who is a legal guardian.	Subject
22	Officials at school amateur athletic events	Subject

Montana Employment Tax Chart		
23	MOA officials who are assigned to the event are not employees; however other officials are employees of the school	Not Subject
24	Services performed in the employ of a hospital if such service is performed by a patient of the hospital	Not Subject
25	Services performed in Montana in the employ of any other state or the United States government	Subject
26	Services by a citizen or resident of the United States for a foreign government or an international organization	Not Subject
27	Active service as a member of the regular armed forces of the United States, as defined in 10 U.S.C. 101 (33)	Not Subject
28	National Guard and reserve training as provided in 5 U.S.C. 5517(d)	Subject
29	Person performing services in return for aid or sustenance only	Subject
30	Employer payment for, or a contribution toward the cost of any employee benefit group plan or program including but not limited to life or hospitalization insurance for the employee or dependents	Not Subject
Type of Payments		
31	Payments in any medium other than cash	Subject
32	Payments in the form of lodging or meals, and the services are performed by the employee at the request of and for the convenience of the employer	Not Subject
33	Tips for services rendered at a place licensed to provide food, beverage or lodging in accordance with section 3402(k) of the Internal Revenue Code of 1954	Not Subject
34	All other tips	Subject
35	Allocated tips	Not Subject
36	Dependent care assistance provided by an employer to, or on behalf of, an employee for which a credit is allowed under 15-30-186 or 15-31-131, MCA subject to the limitations provide in section 129(b) of the IRC	Not Subject



Registration/Application for Permit

Mark appropriate box(es) for the tax type(s) you are registering:

- Lodging Facility Tax (LFT)**
 Rental Vehicle Tax (RVT)
 Withholding Tax (WTH)

1. <input type="checkbox"/> Federal ID Number _____	2. Enter date you are starting business _____
<input type="checkbox"/> Social Security Number _____	
3. Legal Owner's Name _____	4. DBA _____
5. Legal Business Address (must be a street address) _____	
City _____	State _____ Zip Code _____
6. Mailing Address _____	
City _____	State _____ Zip Code _____
7. Contact Person _____	Phone _____ FAX _____ E-mail _____
8. Type of Business (check all that apply)	
<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership
<input type="checkbox"/> S corporation	<input type="checkbox"/> C corporation
<input type="checkbox"/> LLP	<input type="checkbox"/> Government
<input type="checkbox"/> Agricultural	<input type="checkbox"/> LLC (check one below)
	<input type="checkbox"/> Member Managed
	<input type="checkbox"/> Manager Managed
9. Reason for application: (Check applicable box and complete section below if indicated. See instructions on back.)	
<input type="checkbox"/> Started new business	<input type="checkbox"/> Purchased existing business
<input type="checkbox"/> Re-registration	<input type="checkbox"/> Other (Please attach explanation)

All registrants complete the following sections as required:

10. Complete this section for individual business.	Owner Name _____ Social Security Number _____ Phone _____
11. Complete this section if business is a partnership, LLC, LLP, S corporation or C corporation (attach additional pages if necessary.) See instructions on back.	President or Partner _____ Social Security Number _____ Phone _____
	Secretary or Partner _____ Social Security Number _____ Phone _____
	Treasurer or Partner _____ Social Security Number _____ Phone _____
12. Complete this section if you purchased an existing business.	Previous Business Name _____ Date Acquired _____ Previous Owner(s) _____
13. (LFT and RVT only) Complete this section for <i>each</i> location (attach additional pages if necessary.) See instructions on back.	Doing Business As (DBA) Name _____ DBA Business Address (physical location) _____ City _____ State _____ Zip Code _____ County _____ Contact Person _____ Phone _____ Nature of Business _____ Are you a seasonal business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what months are you in operation? _____ Is this facility within city limits? <input type="checkbox"/> Yes <input type="checkbox"/> No

Registration Instructions

- Item 1 List federal identification number or social security number used to report to the Internal Revenue Service.
- Item 2 Enter the date you started business. For withholding purposes, this is the date employees started work.
- Items 3-6 Please enter the legal name and address information associated with the federal identification number or social security number listed (as reported to the Internal Revenue Service). Include any DBA names.
- Item 7 List the person that you wish contacted for questions concerning your accounts with the Department of Revenue.
- Item 8 Select the type of business entity you are registering.
- Item 9 Enter the reason for your registration.
- Item 10 Complete this section only if you are the sole-proprietor of the business.
- Item 11 List all partners or corporate officers. Attach additional pages if necessary.
- Item 12 Complete only if you purchased an existing business.
- Item 13 Complete this section for LFT or RVT registration only. Provide the information in Item 13 for each location your business is operating. Attach additional pages if necessary.

Mail completed form to:

Business Registration
Montana Department of Revenue
PO Box 5805
Helena, MT 59604

Fax completed form to:

(406) 444-1505

OR

Click here to use our online *Electronic Business Registration*.

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

Attention New Montana Accommodations

The Montana Promotion Division of the Department of Commerce (Travel Montana) provides complete listings of Montana accommodations, both in print and electronic format, to the consumer. These listings are done as a service to your business and the consumer. There is no cost to be listed.

Do you want the Department of Revenue to release your Lodging Facility Tax information and account ID number to the Montana Promotion Division for the purpose of being listed in "Travel Montana"? Yes No

Signature

Date