



Extension of Statute of Limitations

It is hereby agreed between _____
and the Montana Department of Revenue, that the period within which the Montana
Department of Revenue may assess additional Montana Corporation License Tax, is
hereby extended to _____
for the tax period(s) ended _____
pursuant to Section 15-31-509(1), Montana Code Annotated.

Furthermore, the execution of this agreement concurrently extends the time during which
a claim for refund may be filed until _____ with respect to
the tax period(s) stated above, in accordance with Section 15-31-509(2), Montana Code
Annotated.

Taxpayer Authorized Signature

Printed Name _____

Title _____

Date _____

Department of Revenue Authorized Signature

Corporation Tax Unit Manager

Printed Name _____

Date _____

Extension of Statute of Limitations

Taxpayer Information

15-31-509, MCA

About This Form

This form must be completed before the statute of limitations expires for the tax period(s) being extended. To extend the statute of limitations, the taxpayer and an authorized Department of Revenue representative need to completely fill out and sign this form.

Extending the Statute of Limitations

Under Montana law, a taxpayer may consent to extending the regular statute of limitations for the Department of Revenue to assess additional tax. If any additional tax is assessed, interest and penalty will accrue under Montana law (15-1-216, MCA).

This agreement also extends the timeframe that a refund claim may be filed for the tax period(s) extended. The extended timeframe is the same for refund claims and for assessments of additional tax.

Other Waivers or Extensions

This form is intended to be used only when the taxpayer and the Internal Revenue Service have not executed a federal waiver or extension for the tax period(s) being extended, and also when a federal waiver or extension has expired. This form does not affect an extension of the statute of limitations provided for in Montana law under Sections 15-31-509(1)(a), (1)(b), (3), (4) or 15-31-544, MCA.

Extensions of the statute of limitations that the Multistate Tax Commission executes on behalf of the Montana Department of Revenue are considered valid extensions.

Questions?

If you have any questions concerning this form, please call the Corporation Tax Unit Manager at (406) 444-1758.

Mail To:

Montana Department of Revenue
Attention: Corporation Tax Unit Manager
PO Box 7149
Helena, MT 59604-7149