Montana Department of REVENUE

Clear Form

MONTANA
TELC
Rev 03 11

2011 Temporary Emergency Lodging Credit

15-30-2381 and 15-31-171, MCA

Name (as it appears on your Montana tax return)

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 passed through to you from a partnership or S corporation, enter the entity's name, FEIN and the percentage used to report the corporation's or partnership's income or loss for Montana income tax purposes.

Name ______________________ FEIN __ - _______ Percentage _________%

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

	Column A Name of designated charitable organization referring individual(s)	**Column B** Date(s) of lodging	**Column C** Number of rooms provided (Count each room only once, even if more than one person occupied the room on the dates listed in Column B.)	**Column D** Number of nights of lodging (maximum of 5 nights per individual per calendar year)	**Column E** Allowable credit per night per room occupied	**Column F** Multiply the amounts in Columns C, D and E (C x D x E) and enter the 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 F here. **This is your Temporary Emergency Lodging Credit.** ....11.

Where to Report Your Credit

- ► Individuals: Form 2, Schedule V
- ► C corporations: Form CLT-4, Schedule C
- ► S corporations: Form CLT-4S, Schedule II
- ► Partnerships: Form PR-1, Schedule II

If you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you file electronically, you represent that you have retained the required documents in your tax records and will provide them upon the department's request.

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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 that provided lodging for individuals displaced from their residences by reason of temporary immediate danger from assault or potential assault by partners or family members may be eligible to claim this credit. These individuals must be referred by designated charitable organizations.

To learn more about the Temporary Emergency Lodging Program or to find information about charitable organizations qualified to make a referral, please visit *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?

No, but if the credit exceeds your tax liability, any excess is refunded to you.

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

When you file a paper return, include a copy of Form TELC with your individual income tax or corporate license tax return. If you are an S corporation or entity taxed as a partnership and are claiming this credit, include Form TELC with your Montana information return Form CLT-4S or PR-1 and include a separate statement identifying each owner and their proportionate share. If you file electronically, you do not need to mail this form to us unless we contact you for a copy.

If my business is a partnership or an S corporation, are my partners, members or shareholders entitled to the temporary emergency lodging credit? What information should they include with their returns to claim this credit?

As a partnership or S corporation, your partners, members or shareholders are entitled to apply this credit against their income tax or corporation license tax liability. The amount of each partner or shareholder's credit is based on the share of the entity's income or loss that the partner, member or shareholder reports for Montana income tax purposes.

For example, if your business is an S corporation with four shareholders who each have the same number of shares of stock, each shareholder would be entitled to 25% of the total credit.

Shareholders, partners or members claiming their share of the pass-through entity's credit should include with their individual income or corporation license tax return a completed 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. When considering the 5 night maximum, please be aware that each individual is treated as having been provided one night of lodging even if two or more referred individuals share a room for one night. In addition, the credit is $30 for each night of lodging provided. 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).

Questions? Please call us toll free at (866) 859-2254 (in Helena, 444-6900).