



Affidavit of Inactivity for Corporations

Part I. Qualifications. Please mark the appropriate box for each question.

- 1. Do you have any type of income (sales, gains, etc.) from sources in Montana?
2. Do you have any employees or other representatives who perform work in Montana?
3. Do you have any property or rents in Montana?
4. Did you receive any distributive share of Montana source items from a pass-through entity?

If you answered yes to any of the above questions, you do not qualify for this form and must submit an applicable Montana return.

Part II. Return Type. Please mark the box for the type of your entity. C corporation S corporation

Part III. Entity Information

Form with fields for: 1. Corporation's Name, 2. Street Address, 3. City/State/ZIP, 4. Federal Employer Identification Number, 5. Tax Period End Date, 6. Contact Person, 7. Contact Phone

Part IV. Affidavit and Signature

In the State of \_\_\_\_\_, in the county of \_\_\_\_\_, I, \_\_\_\_\_, being sworn on oath, depose and say that I am an authorized representative of the designated entity, that I am acquainted with the affairs of the entity and that the entity had no income or business activity of any nature in Montana for the tax period indicated in Part III, question 5 above.

For C corporations, I understand that each tax period the entity is either required to file an Affidavit of Inactivity or, if the entity does engage in business or have any income, notify the department by filing a Montana Corporation License Tax Return by the due date prescribed in 15-31-111, MCA.

For S corporations, I understand that each tax period the entity is either required to file an Affidavit of Inactivity or, if the entity does engage in business or have any income, notify the department by filing a Montana S-Corporation Information and Composite Tax Return by the due date prescribed in 15-30-3302, MCA.

Signature of Authorized Representative, Date, Print Name of Authorized Representative, Title of Authorized Representative

This affidavit was signed and sworn to before me on \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name) as \_\_\_\_\_ (title) of \_\_\_\_\_ (entity) Title and Rank

(SEAL)

(Signature of Notarial Officer), Residing at \_\_\_\_\_ (Name) (City and State) My Commission Expires \_\_\_\_\_ (Month, Day and Four Digit Year)

## Affidavit of Inactivity for Corporations Instructions

This affidavit may be completed in lieu of a tax return if the taxpayer has no activity in Montana. Please see the following instructions to determine whether you qualify to file this affidavit.

### Part I. Qualifications

#### Do you have any type of income (sales, gains, etc.) from sources in Montana?

If you have any income (sales, gains, etc.) in Montana, you must mark *yes* and file returns. You are not eligible to file this form if you have the following:

- Sales receipts
- Fees for services
- Franchise fees
- Royalties (including mineral rights royalties in Montana)
- Licensing fees
- Rents
- Sales of tangible personal or real property
- Sales of services or intangible property
- Services provided in Montana

If you believe your Montana sales are protected under Public Law 86-272 (Rules 42.26.501 through 42.26.505, Administrative Rules of Montana), you must mark *yes* and file returns. You are not eligible to file this affidavit.

#### Do you have any employees or other representatives who perform work in Montana?

If you have any employees or other representatives who perform work in Montana, you must mark *yes* and file returns. You are not eligible to file this form if your employees or other representatives do the following in Montana:

- Solicit sales
- Perform services
- Receive purchase orders
- Train personnel or conduct training courses
- Perform installation work
- Conduct lectures or hold meetings
- Independent contractors working on your behalf

If you believe your Montana payroll is protected under Public Law 86-272 (Rules 42.26.501 through 42.26.505, Administrative Rules of Montana), you must mark *yes* and file returns. You are not eligible to file this affidavit.

#### Do you have any property or rents in Montana?

If you have any property or rents in Montana, you must mark *yes* and file returns. You are not eligible to file this form if you own the following property located in Montana:

- Office (including an in-home office)
- Agency
- Warehouse
- Place of business
- Tangible property
- Realty
- Leases or rentals of tangible property or realty
- Title to any property
- Security interest in any products

If your business is a freight carrier who travels through Montana, you must file returns. Please refer to Administrative Rules of Montana, Sections 42.26.264 and 42.26.601 through 42.26.706.

#### Did you receive any distributive shares of Montana source items from a pass-through entity?

If you receive any distributive shares of any Montana source item, you must mark *yes* and file returns. You are not eligible to file this form if a Montana Schedule K-1 should be completed on your behalf. Montana source items from a pass-through entity may include:

- Income
- Interest
- Depreciation
- Rents
- Net capital or section 1231 gains or losses
- Royalties
- Section 179 deduction

### Part II. Return Type

Mark the C corporation box if you are a C corporation for tax filing purposes. Mark the S corporation box if you are a corporation electing to file as an S corporation for tax filing purposes. All other types of entities are not eligible to file this affidavit.

### Part III. Entity Information

You will need to answer all of these questions. A separate Form INA-CT must be filled out for each tax period. The Montana tax period is the same as the federal income tax period pursuant to Section 15-31-112, Montana Code Annotated. Please provide the name and phone number of a person we may contact if we have any questions regarding this form.

### Part IV. Affidavit and Signature

This form must be completed by an authorized representative of the designated entity. The state and county information must reflect the location where the authorized representative is signing and swearing to the correctness of the affidavit before the notary. This affidavit must be notarized to be valid.

Please send this form to:

Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805

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