



Assumption of Montana Tax Liabilities

Corporation 1 Name of corporation wishing to have its tax liability assumed:

Organized under the laws of the state of _____

Federal Employer Identification Number (FEIN) _____

If you are filing as part of a combined Montana tax return, enter the name and FEIN shown on the return.

Corporation 2 Name of corporation wishing to assume the Montana tax liabilities of Corporation 1:

Organized under the laws of the state of _____

Federal Employer Identification Number _____

Address _____

City/State/Zip Code _____

If you are filing as part of a combined Montana tax return, enter the name and FEIN shown on the return.

Certificate Type

In order to obtain from the Montana Department of Revenue (choose one):

- a tax clearance certificate for Corporation 1
- a dissolution/withdrawal certificate for Corporation 1

Affidavit and Signature

Corporation 2 hereby agrees to the following:

- That the undersigned is an officer of Corporation 2 authorized to execute this assumption on its behalf;
- To timely file or cause to be filed any Montana tax return, report or data that may be required by Corporation 1;
- To pay or cause to be paid, in full, all accrued and accruing liabilities for tax, penalty and interest of Corporation 1; and
- That unless the liabilities assumed can be enforced as a tax of Corporation 2, any action to enforce this assumption must be brought in the First Judicial District Court, Lewis and Clark County, State of Montana, and each party shall pay its own costs and attorney fees.

Declaration: Under penalties of false swearing, I declare I have examined this document, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Officer

Date

Title

Telephone Number

Mail to:

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

Assumption of Montana Tax Liabilities Instructions

This form is only for entities taxed as a C corporation. Complete this form if you were part of a merger or consolidation or if you are included in a combined filing for Montana purposes and are requesting a Dissolution Withdrawal or Tax Clearance certificate.

Corporation 1

Enter the name and FEIN of Corporation 1. Indicate the state under which Corporation 1 is organized. This is the same corporation requesting the tax certificate on the Montana Form CR-T. If Corporation 1 is included in a combined filing for Montana purposes, enter the name and FEIN of the entity filing the combined return in Montana.

Corporation 2

Enter the name, FEIN and address of Corporation 2 (the corporation assuming the tax liabilities of Corporation 1). Indicate the state under which Corporation 2 is organized. A corporation must have activity in Montana to assume the Montana tax liabilities of another entity. If Corporation 2 is the surviving entity of a merger or consolidation with Corporation 1, Corporation 2 can assume the Montana tax liabilities of Corporation 1. If Corporation 2 is included in a combined filing for Montana purposes, enter the name and FEIN of the entity filing the combined return in Montana.

Certificate Type

Mark only one box for the certificate Corporation 1 is requesting.

Affidavit and Signature

This form must be completed and signed by an officer of Corporation 2.

Please send this form to:

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

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