



Affidavit of Inactivity for Corporations

Part I. Tax Period. *This form must be completed for each period.*

1. Tax period end date

M	M	D	D	Y	Y	Y	Y
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2. Is this your entity's final period? Yes No

Part II. Qualifications. Please mark the appropriate box for each question for the period indicated in Part I.

- 1. Do you have any type of income (sales, gains, etc.) from sources in Montana? Yes No
- 2. Do you have any employees or other representatives who perform work in Montana? Yes No
- 3. Do you have any property or rents in Montana? Yes No
- 4. Did you receive any distributive share of Montana source items from a pass-through entity? Yes No

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 III. Entity Information

1. Corporation's Name											
2. Street Address											
3. City/State/ZIP											
4. Contact Person	5. Contact Phone										
6. Federal Employer Identification Number <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: none; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>			-								7. Entity Type <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation
		-									
8. Montana Secretary of State ID <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>											

Part IV. Affidavit and Signature

I am an authorized representative of the designated entity. I am acquainted with the affairs of this entity and that the entity had no income or business activity of any nature in Montana for the tax period indicated in Part I above.

For C corporations, I understand that for 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 in Montana, file a Montana Corporate Income Tax Return by the due date prescribed in 15-31-111, MCA.

For S corporations, I understand that for 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 in Montana, file a Montana S Corporation Information and Composite Tax Return by the due date prescribed in 15-30-3302, MCA

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 Authorized Representative

Date

Print Name of Authorized Representative

Title of Authorized Representative

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 and the taxpayer is a C corporation or S corporation. A separate form must be completed for each tax period.

Note: Only C corporations and S corporations can complete this form. If you are an LLC taxed as a C corporation or S corporation, you do not qualify for this form.

Part I. Tax Period

Enter the tax period for which this form is being completed. The Montana tax period is the same as the federal income tax period pursuant to Section 15-31-112, Montana Code Annotated.

Mark "Yes" if you are withdrawing this entity with the Montana Secretary of State or dissolving this entity.

Part II. 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 a return. 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 (Administrative Rules of Montana 42.26.501 through 42.26.505), you must mark "Yes" and file a return. 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 a return. 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
- Work on your behalf as independent contractors

If you believe your Montana payroll is protected under Public Law 86-272 (Administrative Rules of Montana 42.26.501 through 42.26.505), you must mark "Yes" and file a return. 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 a return. 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 a return. Please refer to Administrative Rules of Montana 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 a return. 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 III. Entity Information

You will need to answer all of the questions. Please provide the name and phone number of a person we may contact if we have any questions regarding this form. Mark the C corporation box if you are a C corporation for tax filing purposes. Mark the S corporation box if you have a valid Subchapter S election for federal purposes. The Montana Secretary of State ID is the number you received with the certificate of authority to do business in Montana or when the corporation was incorporated in Montana. This identification number begins with two zeros and a letter. Enter two zeros (00) and the letter in the first three spaces provided. For example, if your ID is D987654, enter 00D987654 in the space provided. To find a company's identification number, please visit the Secretary of State's website at sos.mt.gov and search for the business' name under the Business Services section.

Part IV. Affidavit and Signature

This form must be completed and signed by an authorized representative of the designated entity.

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).