



## 2014 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   -

### Part I. Partners in a Partnership or Shareholders of an S Corporation

Enter your portion of the temporary emergency lodging credit here. See instructions. \$ \_\_\_\_\_

Business Name of Partnership or S Corporation \_\_\_\_\_ Federal Employer Identification Number   -

### Part II. Credit Computation

Public Accommodation License Number \_\_\_\_\_  
(Provided by the Department of Health and Human Services)

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

|     | Column A<br>Name of designated charitable organization referring individual(s) | Column B<br>Date(s) of lodging | Column C<br>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<br>Number of nights of lodging (maximum of 5 nights per individual per calendar year) | Column E<br>Allowable credit per night per room occupied | Column F<br>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
- ▶ S corporations: Form CLT-4S, Schedule II
- ▶ C corporations: Form CIT, Schedule C
- ▶ 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.

## Form TELC Instructions

**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/publichealth/fcs/emergencylodging.shtml>.

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

- **Individuals.** If you are filing a paper return, include a copy of Form TELC with your individual income tax return.
- **C corporations.** If you are filing a paper return, include a copy of Form TELC with your corporate income tax return.
- **S corporations and partnerships.** If you are an entity taxed as an S corporation or 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.

You will need to complete a separate Form TELC for each source you are receiving the credit from. For example, if you are a partner in one partnership that qualifies for this credit, and you, as an individual, also qualify for this credit, you would need to complete two forms.

If you file electronically, you do not need to mail this form to us unless we contact you for a copy.

### 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.

---

### Part I. Partners in a Partnership or Shareholders of an S Corporation

If you complete Part I, do not complete Part II.

#### How do I claim my credit when I am a partner or shareholder in a partnership or S corporation?

If you received this credit from a partnership or S corporation, you will need to fill out Part I in its entirety. Your portion of the credit can be obtained from the Montana Schedule K-1 that you received from the entity. In addition to reporting your portion of the credit, you will need to provide the partnership's or S corporation's name and Federal Employer Identification Number.

If you are a partner or shareholder in more than one partnership or S corporation, you will need to complete a separate Form TELC for each entity you are receiving the credit from.

---

### Part II. Credit Computation

If you complete Part II, do not complete Part I.

#### 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).

#### 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.

**Administrative Rules of Montana:** 42.4.1702

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