



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 _____ FEIN -

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

_____ FEIN -

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

Organized under the laws of the state of _____ FEIN -

Address _____

City/State/Zip Code _____

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

_____ FEIN -

Mergers/Consolidations Only

If Corporation 1 merged/consolidated into Corporation 2, complete this section.

What type of entity is Corporation 2? _____

Will you continue to file Montana tax returns? ☐ Yes ☐ No

If yes, enter the name and FEIN of the company you will be filing under:

_____ FEIN -

Certificate Type

In order to obtain from the Montana Department of Revenue:

- ☐ 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

Assumption of Montana Tax Liabilities Instructions

This form is for entities taxed as a C corporation, C corporations who are disregarded for federal income tax purposes, and LLCs that are disregarded for federal income tax purposes but are wholly owned by 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 and/or Tax Clearance certificate. A disregarded entity is always considered to be part of a combined filing for Montana purposes.

Corporation 1

Enter the name and federal employer identification number (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.

Mergers/Consolidations

Only complete this section if Corporation 1 has merged or consolidated into Corporation 2. Indicate what type of entity Corporation 2 is for federal income tax purposes (e.g., if you are an LLC and elected to file as a C corporation, enter LLC taxed as a C corporation on this line). If Corporation 2 will continue to file Montana tax returns, mark Yes and enter the name and FEIN of the company that Corporation 2 will file their Montana tax returns under.

Certificate Type

Mark the applicable box for the type of 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).