



Affidavit of Inactivity for Corporations, Partnerships
and Disregarded Entities

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

1. Tax period end date [MM][DD][YY][YY]

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

Form with fields for: 1. Entity Name, 2. Street Address, 3. City/State/ZIP, 4. Contact Person, 5. Contact Phone, 6. Federal Employer Identification Number, 7. Entity Type (C Corporation, Partnership, S Corporation, Disregarded Entity), 8. Montana Secretary of State ID

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, partnerships and disregarded entities, 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, Partnership Information and Composite Tax Return or Disregarded Entity Information Return by the due date prescribed in 15-30-3302, MCA.

Declaration: Under penalty 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, Partnerships and Disregarded Entities Instructions

This affidavit may be completed in lieu of a tax or information return if the taxpayer has no activity in Montana. A separate form must be completed for each tax period.

## 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.

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 federal income tax purposes. Mark the S corporation box if you have a valid Subchapter S election for federal purposes. Mark the Partnership box if you elected to be classified as a partnership. Mark the Disregarded Entity box if you have elected to be disregarded as a separate entity for federal income tax purposes. A Limited Liability Company (LLC) may elect to be taxed as a C corporation, S corporation, partnership or disregarded entity for federal income tax purposes. If you are an LLC and have not made your election for federal income tax purposes, please select the check box that corresponds to your anticipated election. Please contact us if your election changes. Disregarded Entities who are owned by a sole proprietor are not eligible to file this form. Enter the corporation's Montana Secretary of State Identification number. This number is referred to as the Certified File Number or Filing Number on all correspondence issued by the Secretary of State's office, and begins with a letter. It was originally provided with the certificate of authority to do business in Montana, or when the corporation was incorporated in Montana. Enter the letter, followed by the next six digits of the number. For example, if your Certified File Number is D-123456, enter D123456 in the spaces provided. A company's Secretary of State Identification number can also be found on the Secretary of State's website at [sos.mt.gov](http://sos.mt.gov) by searching for the business' name under the Business Search 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).